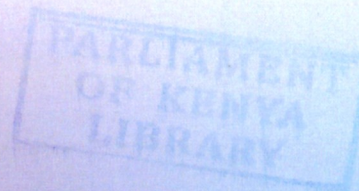




THE REPUBLIC OF KENYA
OFFICE OF THE CONTROLLER OF BUDGET



NATIONAL GOVERNMENT BUDGET IMPLEMENTATION REVIEW REPORT

FIRST QUARTER
FY 2021/22



OCTOBER, 2021



THE REPUBLIC OF KENYA
OFFICE OF THE CONTROLLER OF BUDGET



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BUDGET IMPLEMENTATION REVIEW REPORT

FIRST QUARTER

FY 2021/22



THE NATIONAL ASSEMBLY	
PAPERS LAID	
DATE:	25 JAN 2022
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CLERK-AT THE-TABLE:	h b m S. Kalama

OCTOBER, 2021

FOREWORD

The Office of the Controller of Budget (OCoB) is established under Article 228 of the Constitution of Kenya to oversee budget implementation for both the National and county governments by approving the withdrawal of funds and reporting to each House of Parliament every four months. Specifically, Article 228(6) of the Constitution of Kenya and the Controller of Budget Act, 2016, require the Controller of Budget (CoB) to submit to each House of Parliament a report on the implementation of the budget by National and county governments every four months.

I am pleased to present the National Government Budget Implementation Review Report (BIRR) for the first three months in the Financial Year (FY) 2021/22, covering July to September 2021. Preparation of this report is based on the approved budget for the financial year 2021/2022, financial reports from sixty-seven (67), Ministries, Departments and Agencies (MDAs) as submitted to the Office of the Controller Budget. The report also relied on the report from the National Treasury on Consolidated Fund Services (CFS) and data generated from the Integrated Financial Management Information System (IFMIS). The report analyses the release of funds to the National and County Governments, receipts into the Consolidated Fund, and actual expenditure against the budget allocations in the period. The key issues that hampered the effective implementation of the budget in the reporting period have been identified, and appropriate recommendations made to enhance future budget execution.

In line with the constitutional mandate, the Office of the Controller Budget will continue to promote the prudent use of public funds, ensuring timely approval of requests for withdrawal of funds and providing regular information on budget implementation. Further, the CoB is committed to ensuring that information on budget performance is published and publicized regularly through the BIRRs in line with Section 39(8) of the Public Finance Management Act, 2012.

I, therefore, urge legislators and stakeholders to continue taking interest in all budgeting stages, from formulation to implementation, monitoring, and evaluation. Such interest will ensure that the government delivers on its pledges and priorities according to the approved budget and prudently utilise available financial resources.

Finally, I wish to thank the staff from the MDAs and my office, who made the publication of this report possible.



Dr. Margaret Nyakang'o

CONTROLLER OF BUDGET

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LIST OF ABBREVIATIONS AND ACRONYMS

A-I-A	Appropriations- in- Aid
AIDS	Acquired Immune Deficiency Syndrome
ARUD	Agriculture, Rural & Urban Development
ASALs	Arid and Semi-Arid Lands
Bn	Billion
BIRR	Budget Implementation Review Report
CARA	County Allocation of Revenue Act
CBK	Central Bank of Kenya
CFS	Consolidated Fund Services
COB	Controller of Budget
COFOG	Classification of Functions of the Government
COVID -19	Corona Virus Diseases
EACC	Ethics and Anti-Corruption Commission
EI & ICT	Energy Infrastructure and Information Communication Technology
EPW&NR	Environment Protection, Water and Natural Resources
FY	Financial Year
GECA	General Economic and Commercial Affairs
GJLOS	Governance, Justice, Law and Order Sector
IEBC	Independent Electoral and Boundaries Commission
IFMIS	Integrated Financial Management Information System
IPOA	Independent Policing Oversight Authority
JSC	Judicial Service Commission
KEMRI	Kenya Medical Research Institute
KEMSA	Kenya Medical Supplies Agency
KMTC	Kenya Medical Training College
KNCHR	Kenya National Commission on Human Rights
KNH	Kenyatta National Hospital
Kshs.	Kenya Shillings
LAPSET	Lamu Port-South Sudan Ethiopia Transport
MDAs	Ministries Departments and Agencies
Mn	Million
MTRH	Moi Teaching and Referral Hospital
MTP	Medium-Term Plan
NACC	National Aids Control Council
NGEC	National Gender and Equality Commission
NHIF	National Hospital Insurance Fund
NIS	National Intelligence Service
NLC	National Land Commission

NPSC	National Police Service Commission
OCob	Office of the Controller of Budget
O&M	Operations and Maintenance
PAIR	Public Administration and International Relations
PFMA	Public Finance Management Act
RMNCAH	Reproductive, Maternal, New-born Child and Adolescent Health
SAGAs	Semi-Autonomous Government Agencies
SPCR	Social Protection, Culture and Recreation
SOEs	State-Owned Enterprises
Tn	Trillion
TSC	Teachers Service Commission
WPA	Witness Protection Agency

EXECUTIVE SUMMARY

This is the first quarterly National Government Budget Implementation Review Report (BIRR) for the FY 2021/22. The report has been prepared in line with Article 228 of the Constitution of Kenya and Section 9 of the Controller of Budget Act, 2016, which requires the Controller of Budget to submit to Parliament quarterly budget implementation reports for the National and county governments.

Under the theme: *“Building Back Better: Strategy for Resilient and Sustainable Economic Recovery and Inclusive Growth”*, the gross government budget for the FY 2021/22 amounts to Kshs.3.64 trillion, comprising of Kshs.1.27 trillion for MDAs recurrent expenditure, Kshs.669.6 billion for development expenditure, Kshs.1.33 trillion for CFS and Kshs.370 billion as equitable share to the 47 County Governments. The budget is to be financed through revenue at Kshs.2.04 trillion (includes Appropriations-in-Aid), grants at Kshs.62 billion, and a deficit of Kshs.929.7 billion to be funded by net foreign and domestic financing of Kshs.271.2 billion and Kshs.658.5 billion respectively.

In the first three months of FY 2021/22, receipts into the Consolidated Fund amounted to Kshs.782.21 billion, representing 23.8 per cent of the annual target of Kshs.3.19 trillion, a growth of 21.3 per cent from Kshs.602.02 billion received in a similar period of FY 2020/21. Total exchequer issues to the MDAs, CFS and County Governments was Kshs.675.46 billion, representing 21.2 per cent of the net estimates, compared to 17.7 per cent (Kshs.494.67 billion) recorded in a similar period of FY 2020/21. Exchequer issues comprised Kshs.81.85 billion for development expenditure, Kshs.532.56 billion for recurrent expenditure and Kshs.61.05 billion to the County Governments, representing 21 per cent, 19.8 per cent and 8.3 per cent of the total exchequer issues, respectively.

The National Government’s total expenditure in the period under review was Kshs.631.52 billion, representing 19.3 per cent of the gross estimates compared to 20.3 per cent (592.89 billion) recorded in the first quarter of FY 2020/2021. The expenditure comprised of development and recurrent expenditures of Kshs.112.13 billion (absorption rate of 16.8 per cent) and Kshs.519.39 billion (20 per cent), respectively. Development expenditure recorded a 34.8 per cent decline compared to Kshs.172.0 billion spent in a similar period FY 2020/21. Notably, gross development expenditure was higher than exchequer issues due to the Appropriations-in-Aid (A-I-A), loans, grants and other revenue from development partners and donors. The Ministerial A-I-A reported in the period under review was Kshs.45.67 billion and Kshs.22.35 billion for development and recurrent budget.

An analysis of the development expenditure shows that Capital Transfers recorded the highest expense at Kshs.64.52 billion, representing 57.5 per cent of the gross 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.

The gross recurrent expenditure of Kshs.519.39 billion comprised Kshs.277.98 billion on recurrent spending and Kshs.241.41 billion on CFS, representing 21.8 per cent and 18.2 per cent of the gross budget, respectively.

A review of the recurrent expenditure shows that Kshs.122.78 billion was spent on Compensation to Employees, representing 44.2 per cent of the ministerial gross recurrent expenditure, Kshs.66.49 billion spent on Operations and Maintenance (O&M), and Kshs.88.73 billion on Current Transfers. The Teachers Service Commission (TSC) recorded the highest expenditure on Compensation to Employees at Kshs.67.32 billion, translating to 54.8 per cent of the total spending on Compensation to Employees by the national government. The second-largest expenditure was on Current Transfers at Kshs.88.73 billion, representing 31.1 per cent of the total ministerial recurrent spending.

The CoB identified key issues that hindered effective budget implementation during the reporting period. These included delays in settlement of pending bills, failure by the National Treasury to adhere to MDA cash plans and forecasts when disbursing funds, and non-alignment of budget allocations of the sectors to the ‘Big Four Agenda’.

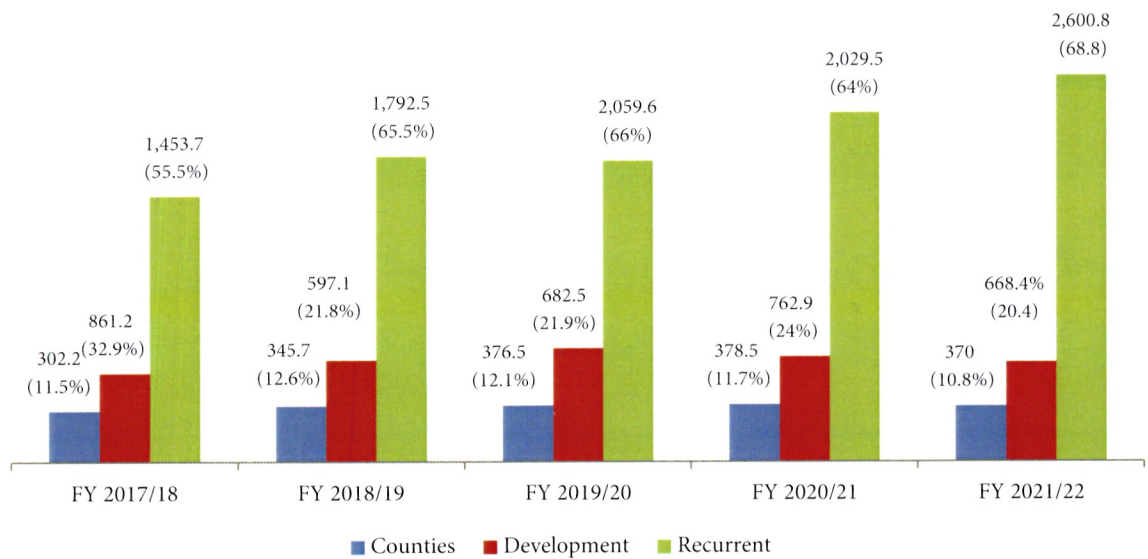
This report contains recommendations to address the issues identified. First, all MDAs should ensure that settlement of pending bills is prioritized on a First-In-First-Out basis in the FY 2021/22 to avoid further

accumulation of debts and enhance liquidity and growth of the economy. Secondly, all sector programmes and budget allocations should be aligned according to sector functions to realise the 'Big Four Agenda'. Thirdly, disbursements to MDAs should be funded as per the annual cash plans and forecasts presented at the beginning of the financial year to ensure all budgeted activities are implemented timeously.

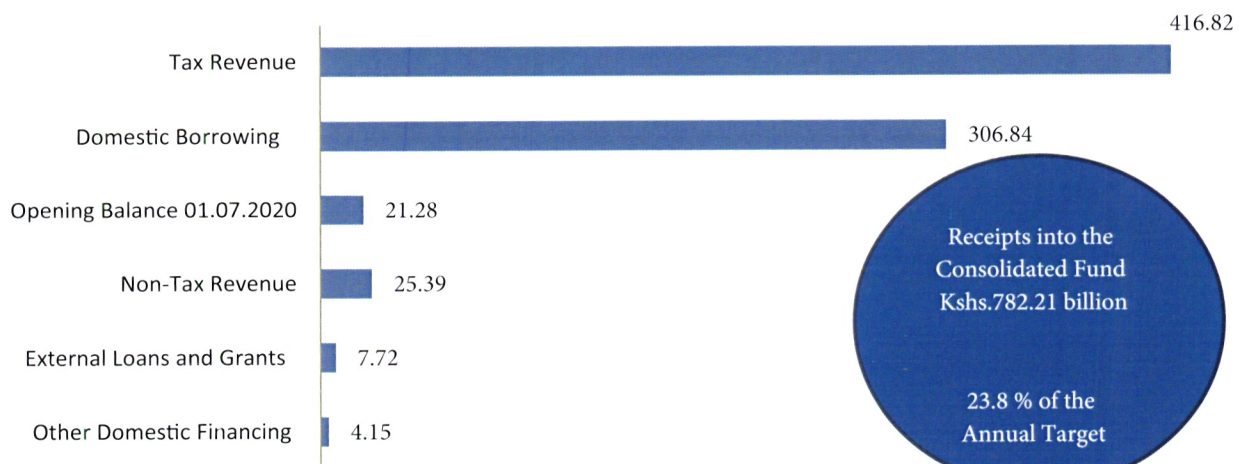
In addition to the issues identified in quarter one, we noted that critical issues highlighted in the FY 2020/21 Annual BIRR remained unresolved. They included delays in submission of quarterly financial reports to the CoB by some MDAs, high reliance on external borrowing to fund the budget resulting in a disproportionate growth in public debt, frequent use of Article 223 of the Constitution to access additional funding immediately after approval of the budget, and financing of recurrent budget from loans and grants. Therefore, the need to adhere to public finance principles to ensure prudence in the use of public funds by all government institutions cannot be overemphasized.

KEY HIGHLIGHTS – BUDGET SUMMARY

BUDGET TREND FROM FY 2017/18 TO FY 2021/22 (Kshs.Bn)

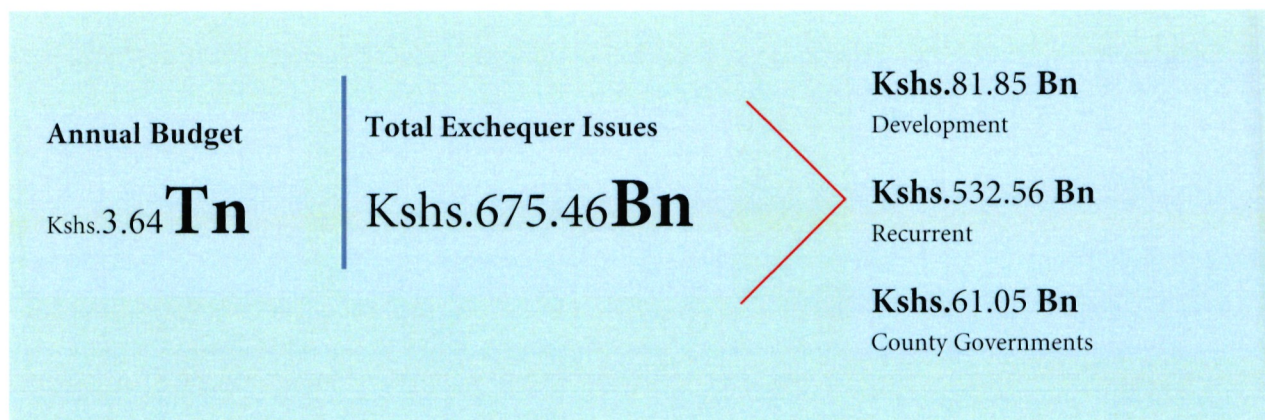


RECEIPTS INTO THE CONSOLIDATED FUND FOR THE FIRST THREE MONTHS OF THE FY 2021/22 (Kshs.Bn)

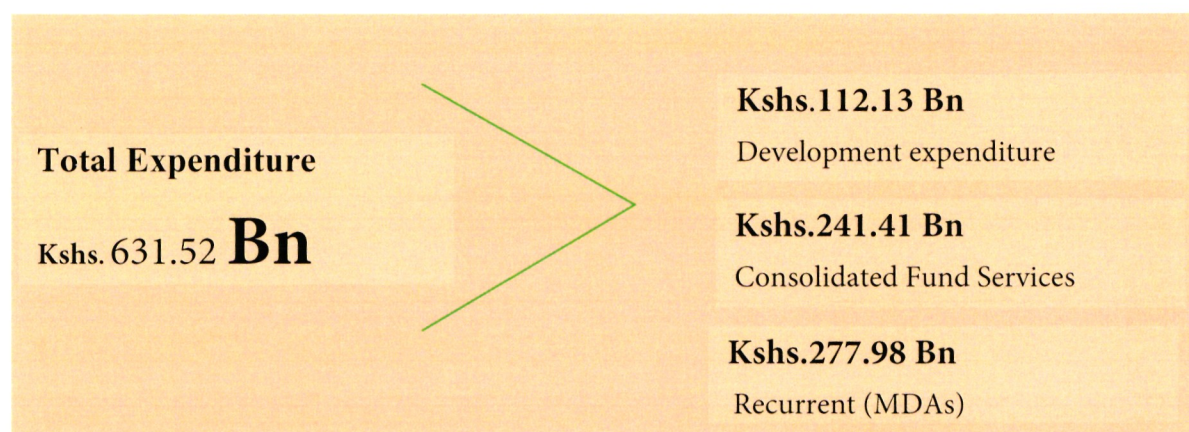


OVERALL NATIONAL GOVERNMENT BUDGET PERFORMANCE IN THE FIRST THREE MONTHS OF THE FY 2021/22

Exchequer Issues

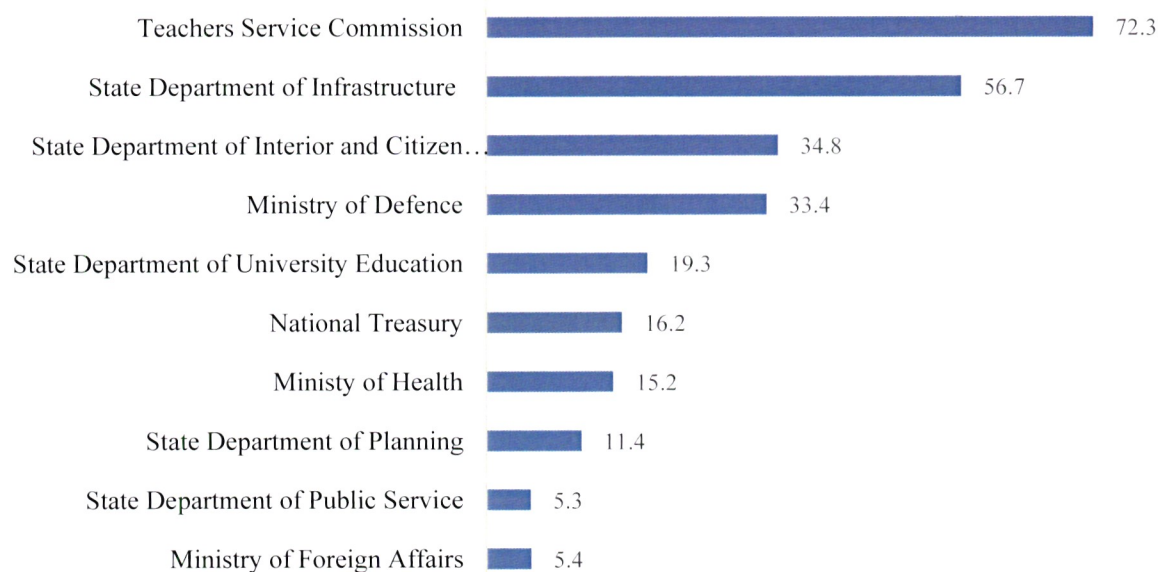


National Government Expenditure

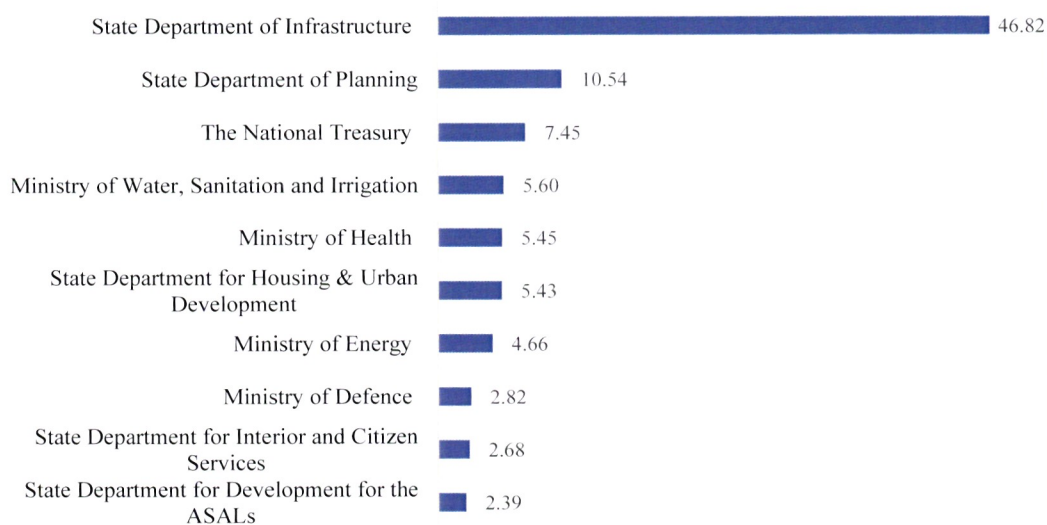


* Expenditure is significantly higher than the total development exchequers issued during the period due to Appropriations-in-Aid (A-I-A) generated by the MDAs and donor funding. A-I-A is revenue in the form of receipts from user charges collected internally by an MDA and is spent by the entity that raised revenue.

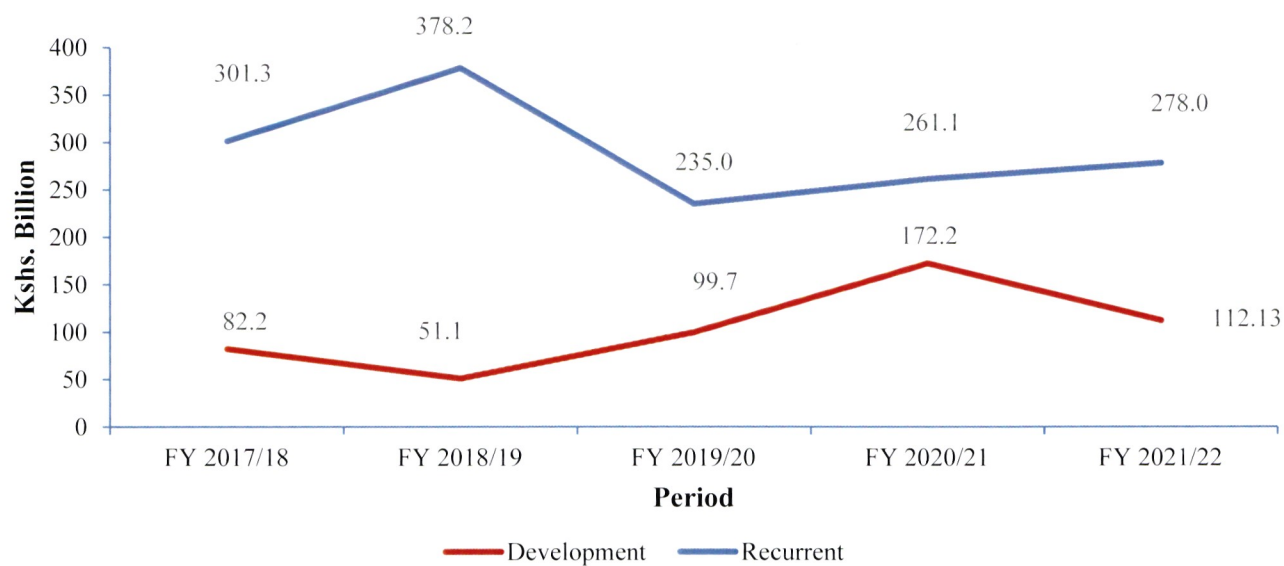
**TOP 10 SPENDING MDAs, RECURRENT EXPENDITURE IN THE
FIRST THREE MONTHS OF THE FY 2021/22 (Kshs.Bn)**



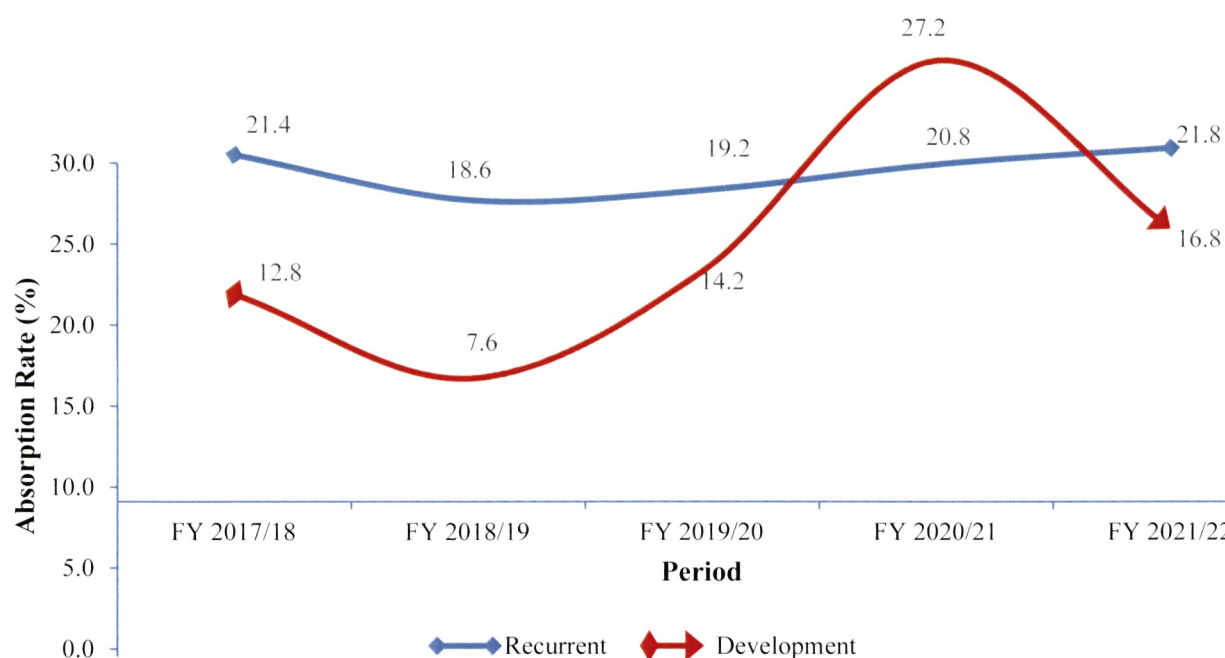
**TOP 10 SPENDING MDAs, DEVELOPMENT EXPENDITURE IN THE
FIRST THREE MONTHS OF THE FY 2021/22 (Kshs.Bn)**



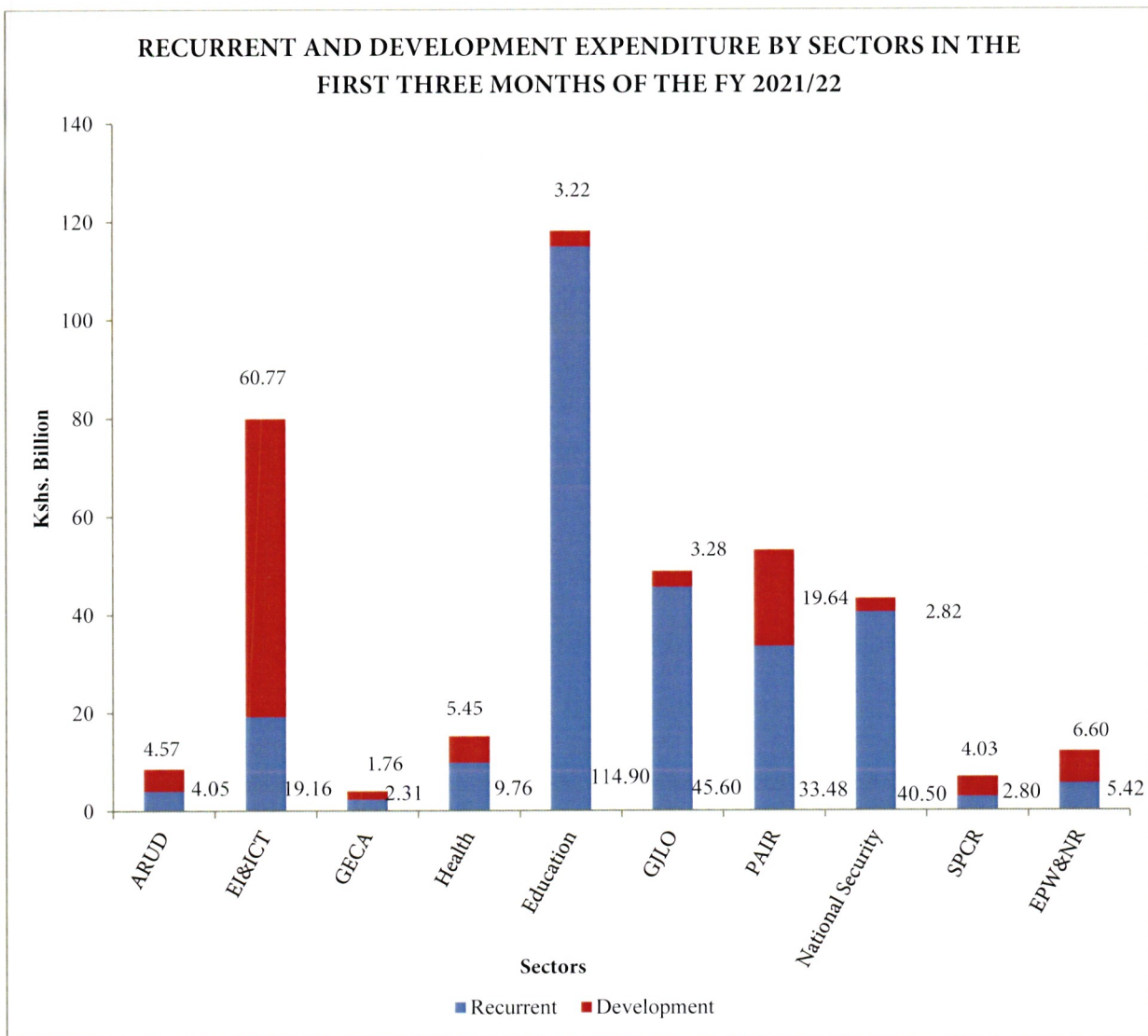
TREND IN MDAs DEVELOPMENT AND RECURRENT EXPENDITURE, FY 2017/18 TO FY 2021/22



TREND IN MDAs DEVELOPMENT AND RECURRENT BUDGET ABSORPTION RATE (%) FY 2017/18 TO FY 2021/22



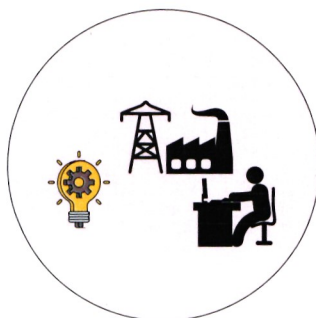
RECURRENT AND DEVELOPMENT EXPENDITURE BY SECTORS IN THE FIRST THREE MONTHS OF THE FY 2021/22



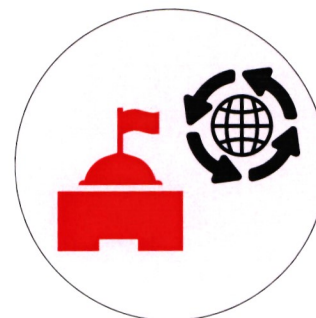
FY 2020/21 REVISED BUDGET ALLOCATION BY SECTORS



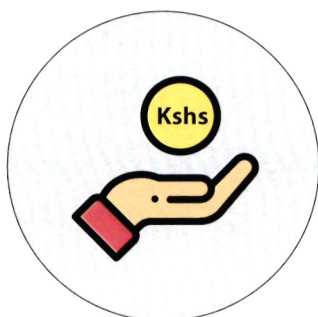
Agriculture Rural &
Urban Development
Kshs.73.97 Bn



Energy, Infrastructure & ICT
Kshs.340.46 Bn



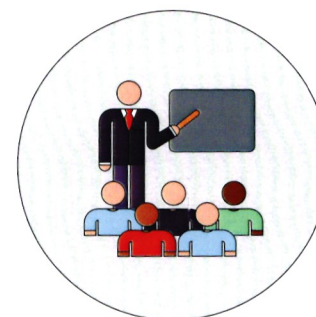
Public Administration and
International Relations
Kshs.327.87 Bn



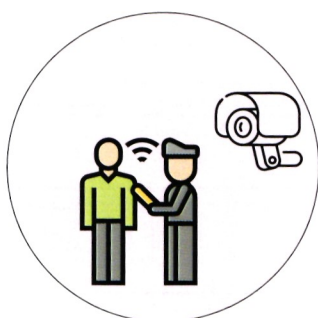
General Economics &
Commercial Affairs
Kshs.22.3 Bn



Health
Kshs.121.1 Bn



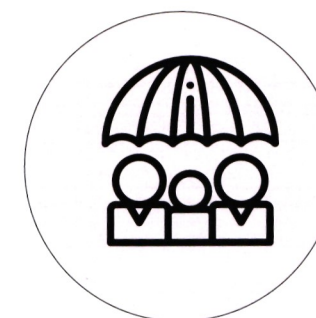
Education
Kshs.503.97



National Security
Kshs.162.20 Bn



Governance, Justice, Law &
Order - ***Kshs.217.32 Bn***



Social Protection, Culture &
Recreation - ***Kshs.72.19 Bn***



Environment Protection , Water & Natural Resources -
Kshs.100.59 Bn

1 INTRODUCTION

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

The report is presented in eight chapters. Chapter one is the introduction. Chapter two presents funding of the budget and approval of funds by the CoB. Chapter three presents the overall budget performance, which includes a breakdown of budget spending identifying the core spending areas, CFS and an update on the Pending bills for the National Government as of 30th September 2021.

Chapter four presents the financial performance of the sixty-seven MDAs, which are grouped under ten sectors. The chapter presents an analysis of sector performance, indicating allocations to specific MDAs as aligned to their essential functions, exchequer issues to net estimates and actual expenditure to gross estimates presented as a percentage of the annual estimates. Gross estimates show the overall budgetary allocation to the MDAs, including funding from the Government, Appropriations-in- Aid (A-I-A), as well as funding from Development partners. The net estimates comprise financing by the government through the national exchequer only.

MDAs are classified into ten (10) Sectors according to the Classification of the Functions of the Government. The sectors are (i) Agriculture, Rural and Urban Development (ARUD), (ii) Education, (iii) Energy, Infrastructure and Information Communications Technology (EI & ICT), (iv) Environment Protection, Water and Natural Resources (EWNRR), (v) General Economic and Commercial Affairs (GECA), (vi) Governance, Justice, Law and Order (GJLO), (vii) Health, (viii) National Security, (ix) Public Administration and International Relations (PAIR), (x) Social Protection, Culture and Recreation (SPCR), sector.

Chapter five presents the budget performance by programmes under which objectives of the budget are delivered. Chapter six identifies critical issues that the CoB identified to be hampering effective budget implementation in the first three months of the financial year. The chapter also makes recommendations to address the issues that inhibit efficient budget implementation. Chapter seven highlights emerging topics that the CoB has come across, which need to be managed to arrest challenges in budget implementation. Chapter eight provides the conclusion to the report.

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

2 ANALYSIS OF RECEIPTS AND EXCHEQUER ISSUES

2.1 Introduction

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

2.2 Analysis of Revenue Estimates and Receipts into the Consolidated Fund

This section summarises the revenue estimates and receipts into the Consolidated Fund in the first three months of FY 2021/22. The Consolidated Fund is established under Article 206(1) of the Constitution of Kenya and is the account into which all money raised or received by or on behalf of the national government is paid. It excludes monies reasonably excluded by an Act of Parliament and payable into other public funds established for a specific purpose or are retained by the State organ that received it to defray its expenses. The section also provides the trend of receipts into the Consolidated Fund over a similar period from the FY 2017/18 to FY 2021/22.

2.2.1 FY 2020/21 Revenue Estimates

The revenue estimates for the FY 2021/22 amount to Kshs.3.19 trillion, an increase compared to Kshs.2.83 trillion budgeted in the FY 2020/21. To finance the budget, the government, through the National Treasury, budgeted to raise revenue from various sources, which include: Tax revenue (Kshs.1.71 trillion), Non-tax revenue (Kshs.68.19 billion), Domestic borrowing (Kshs.1.01 trillion), External Loans and Grants (Kshs.379.66 billion) and other Domestic financing at Kshs.29.29 billion.

2.2.2 Receipts into the Consolidated Fund

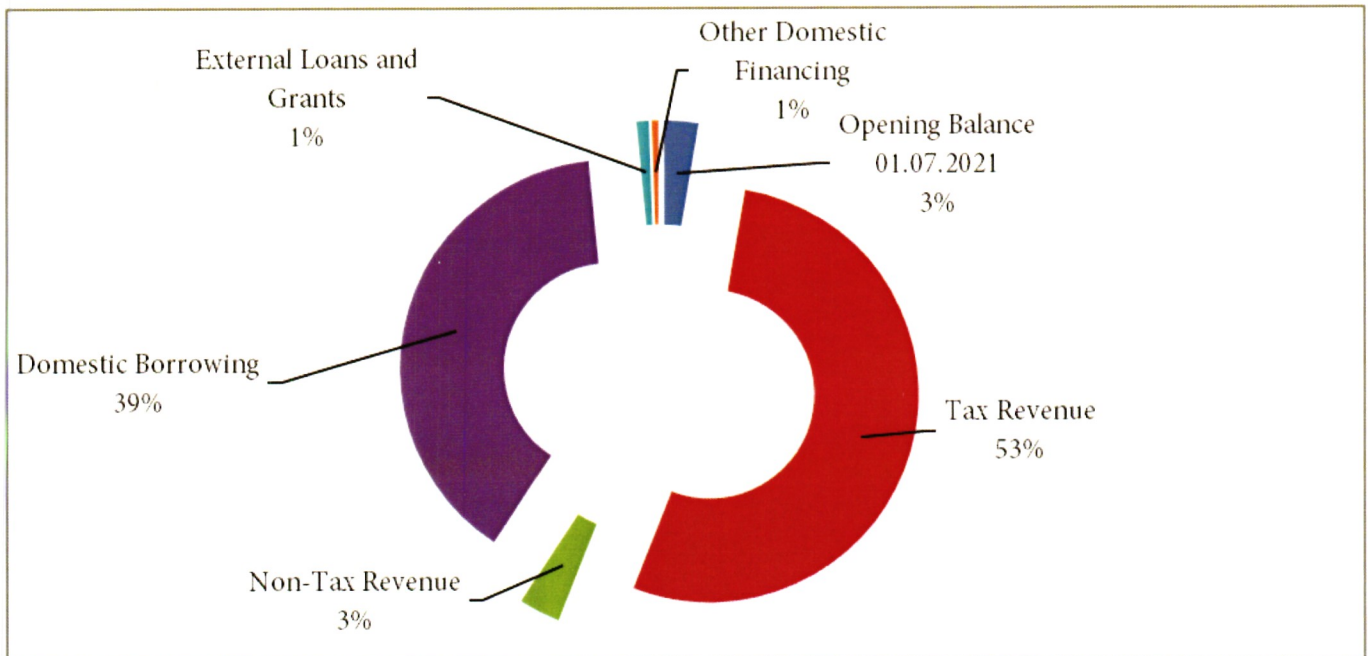
In the first three months of the FY 2021/22, receipts into the Consolidated Fund were Kshs.782.21 billion, representing 23.8 per cent of the annual target, an increase compared to Kshs.602.02 billion (21.3 per cent of the annual target) recorded in FY 2020/21. The receipts comprised opening balances from the previous financial year (FY 2020/21), Tax and Non-Tax Revenue, Domestic borrowing, External Loans and Grants and Other Domestic Financing. Table 2.1 presents the statement of receipts into the Consolidated Fund in the first three months of FY 2021/22.

Table 2.1: Statement of Receipts into the Consolidated Fund

Receipts Category	Revenue Estimates (Kshs)	Actual Receipts as of 30 th September 2021 (Kshs)	Performance Against Annual Target (%)	Contribution by Category (%)
Opening Balance 01.07.2021	-	21,280,300,708.13	-	2.7
Tax Revenue	1,707,432,569,865.77	416,824,657,574.45	24.4	53.3
Non-Tax Revenue	68,191,603,994.11	25,392,818,953.82	37.2	3.2
Domestic Borrowing	1,008,428,584,928.72	306,841,487,939.90	30.4	39.2
External Loans and Grants	379,659,517,890.95	7,716,296,217.60	2.0	1.0
Other Domestic Financing	29,292,582,362.45	4,152,285,607.55	14.2	0.5
Total Receipts	3,193,004,859,042.00	782,207,847,001.45	23.8	100

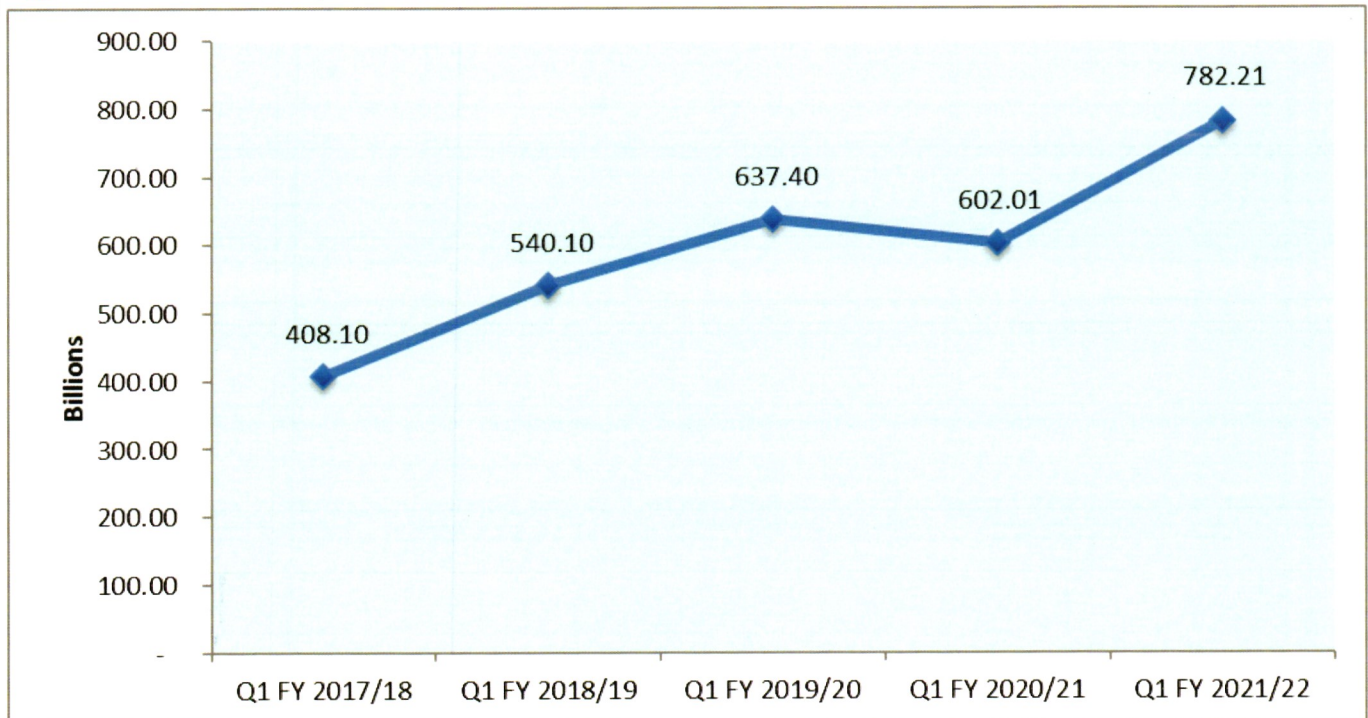
Source: National Treasury

The tax revenue category contributed the highest proportion to total receipts at 53.3 per cent as shown in Figure 2.1.

Figure 2.1: Contribution by Source into the Consolidated Fund

Source: National Treasury

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

Figure 2.2: Receipts into the consolidated fund from FY 2017/18 to FY 2021/22

Source: National Treasury

Trend analysis shows growth in receipts in the first three months of FY 2021/22 compared to a similar period of FY 2020/21. This has been attributed to improved ordinary revenue collection and increased domestic borrowing.

2.3 FY 2020/21 Overall Budget

The approved gross budget for the FY 2021/22 amounted to Kshs.3.19 trillion, comprising Kshs.668.38 billion for development expenditure, Kshs.2.60 trillion for recurrent expenditure, and Kshs.370 billion to County Governments as shareable revenue from the national government. This is a growth compared to Kshs.3.29 trillion approved in FY 2020/21.

2.4 Exchequer Issues to MDAs and County Governments

In the first three months of the FY 2021/22, total exchequer issues to MDAs and County governments amounted to Kshs.675.46 billion, representing 21.2 per cent of the net estimates, an increase compared to 17.7 per cent of exchequer issues to net estimates issued in the FY 2020/21. Table 2.2 summarises the exchequer issues in the first three months of FY 2021/22.

Table 2.2 Summary of Exchequer Issues (Kshs. Billion)

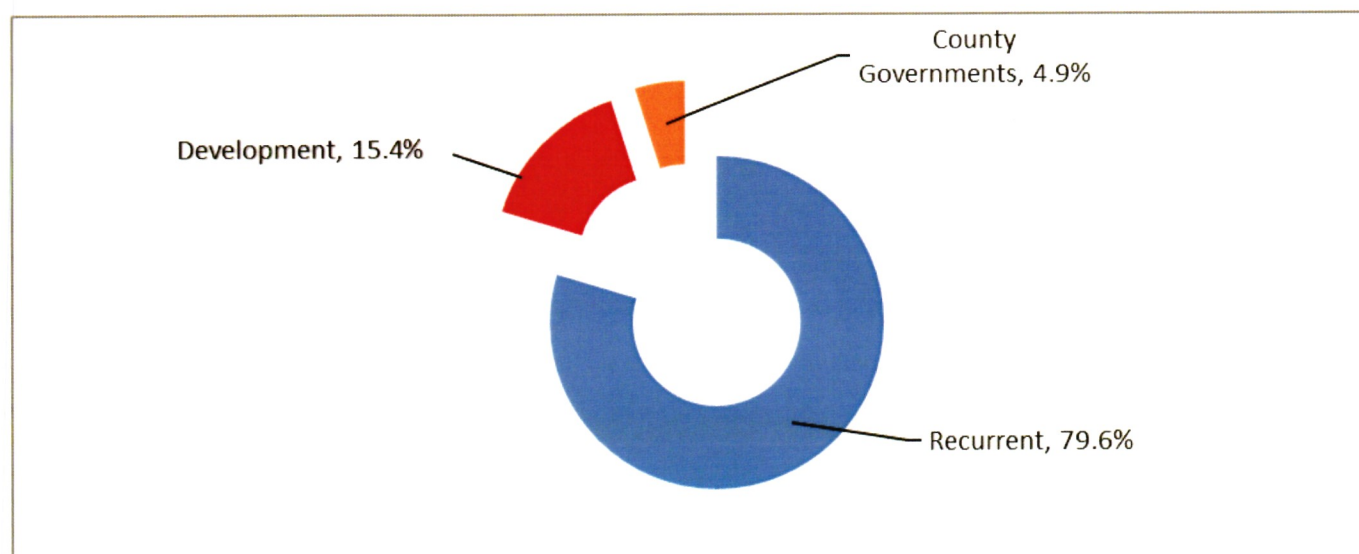
Vote	Q1, FY 2021/22					Q1, FY 2020/21				
	Gross Estimates (Kshs)	Net Estimates (Kshs)	Exchequer Issues	% of Exch. Issues to net Estimates	% of Exchequer issues to total Issues	Gross Estimates (Kshs)	Net Estimates (Kshs)	Exchequer Issues (Kshs)	% of Exch. Issues to Net Estimates	% of Exchequer issues to total Issues
Recurrent	2,600.85	2,133.68	532.56	19.8	79.6	2,282.41	2,096.28	388.6	18.5	78.6
: MDAs	1,273.63	1,105.62	256.42	23.2	48.4	1,254.35	1,068.22	222.82	20.9	45.0
: CFS	1,327.22	1,327.22	276.14	16.1	31.3	1,028.06	1,028.06	165.78	16.1	33.5
Development (MDAs)	668.34	389.23	81.85	21.0	15.4	633.31	387.93	79.85	20.6	16.1
Sub-Total	3,269.19	2,522.87	614.41	20.0	95.1	2,915.72	2,484.21	468.45	18.9	94.7
County Governments	369.87	316.5	61.05	8.3	4.9	369.87	316.5	26.22	8.3	5.3
Grand Total	3,639.06	2,839.37	675.46	18.7	100.0	3,285.59	2,763.27	494.67	17.7	100.0

Source: National Treasury & OCOB

Further analysis from table 2.2 shows that recurrent expenditure (MDAs) vote received the highest percentage of exchequer issues to net estimates at 23.2 per cent while the County Governments received the lowest at 8.3 per cent.

Figure 2.3 illustrates the proportion of issues by vote. The highest proportion went to recurrent vote at 79.6 per cent, while the County Government's vote received the lowest at 4.9 per cent.

Figure 2.3: Proportion of Exchequer Issues by Vote in the first three months of the FY 2021/22



Source: National Treasury

2.5 Exchequer Issues to MDAs by Sector

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

The ten sectors are (i) Agriculture, Rural and Urban Development (ii) Education (iii) Energy, Infrastructure and Information Communications Technology (iv) Environment Protection, Water and Natural Resources (v) General Economic and Commercial Affairs (vi) Governance, Justice, Law and Order (vii) Health (viii) National Security (ix) Public Administration and International Relations and (x) Social Protection, Culture and Recreation.

In the first three months of the FY 2021/22, exchequer issues to MDAs amounted to Kshs.338.22 billion, representing 22.6 per cent of the net estimates, growth compared to 18.9 per cent (Kshs.302.67 billion), recorded in the FY 2020/21. Table 2.3 summarises the sector's exchequer issues in the first three months of FY 2021/22.

Table 2.3: Exchequer Issues by Sector in the first three months of the FY 2021/22 (Kshs. Billion)

Name of the Sector	Q1, FY 2021/22				Q1, FY 2020/21			
	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer Issues as % of Net estimates	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer Issues as % of Net estimates
ARUD	73.94	76.14	9.61	12.6	61.61	53.49	9.15	17.1
Education	340.46	121.15	34.75	28.7	505.10	444.17	91.27	20.5
EI & ICT	22.33	22.53	5.15	22.8	366.43	131.91	36.67	27.8
EPW&NR	121.09	92.14	15.65	17.0	105.22	60.33	12.70	21.1
GECA	503.97	183.37	43.05	23.5	29.53	18.82	5.48	29.1
GJLO	217.32	247.49	54.81	22.1	197.79	195.09	44.80	23.0
Health	327.87	507.82	119.95	23.6	111.70	92.56	12.15	13.1

Name of the Sector	Q1, FY 2021/22				Q1, FY 2020/21			
	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer Issues as % of Net estimates	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer Issues as % of Net estimates
National Security	162.20	122.88	31.10	25.3	285.65	257.47	50.45	19.6
PAIR	72.19	69.52	13.83	19.9	70.09	53.99	4.38	8.1
SPCR	100.59	51.77	10.32	19.9	154.53	148.32	34.14	23.0
Total	1,941.97	1,494.81	338.22	22.6	1,887.66	1,456.15	302.67	20.8

Source: National Treasury

The education sector received the highest proportion of exchequer issues to net estimates at 28.7 per cent, while the ARUD sector received the lowest exchequer issues at 12.6 per cent.

2.5.1 Development Exchequer Issues by Sector

In the FY 2021/22, the gross allocation to development expenditure was Kshs.668.34 billion, representing 20.4 per cent of the gross budget to Ministerial expenditure, a growth compared to Kshs.633.31 billion allocated in the FY 2020/21. Further analysis shows that development expenditure received 18.4 per cent of the Gross National Budget. Table 2.4 shows sectoral development gross estimates and exchequer issues in the first three months of the FY 2021/22

Table 2.4: Sectoral Development Estimates and Exchequer Issues (Kshs. Billion)

Name of the Sector	Q1, FY 2021/22				Q1, FY 2020/21			
	Gross estimates	Net estimates	Exch. Issues	Exchequer Issues as % of Net estimates	Gross estimates	Net estimates	Exch. Issues	Exchequer Issues as % of Net estimates
ARUD	50.32	46.22	4.35	9.4	42.14	36.72	5.41	14.7
Education	250.40	106.42	31.46	29.6	23.93	20.06	4.03	20.1
EI & ICT	7.11	6.48	1.55	23.9	272.77	118.42	32.98	27.9
EPW&NR	56.22	44.69	4.78	10.7	77.98	41.05	7.79	19.0
GECA	21.38	17.93	2.41	13.5	12.59	10.82	3.64	33.7
GJLO	11.00	10.43	1.90	18.3	10.92	10.87	0.72	6.7
Health	158.19	97.62	21.56	22.1	47.25	43.59	2.92	6.7
National Security	5.08	5.08	2.82	55.6	106.13	87.50	20.55	23.5
PAIR	32.56	16.69	4.27	25.6	9.21	3.0	-	-
SPCR	76.10	37.65	6.74	17.9	30.39	15.91	1.78	11.2
Total	668.34	389.19	81.85	21.0	633.31	387.93	79.85	20.6

Source: National Treasury

Total development exchequer issues in the first three months of the FY 2021/22 amounted to Kshs.81.85 billion, representing 21.0 per cent of the net estimates. This was a growth compared to 20.6 per cent (Kshs.79.85 billion) in a similar period of FY 2020/21. Analysis of exchequer issues towards development expenditure by sector shows that the National Security sector received the highest proportion of exchequer issues to net estimates at 55.6 per cent while the ARUD sector received the lowest at 9.4 per cent. Table 2.5 shows development issues to the MDAs under each of the ten sectors.

Table 2.5: Analysis of Exchequer Development Issues to MDAs by Sectors in the first three months of the FY 2021/22

Vote	Gross Estimates (Kshs)	Net Estimates	Exchequer Issues	% Exchequer Issues to Net Estimates
Agriculture, Rural and Urban Development				
Ministry of Lands and Physical Planning	2.43	2.43	0.01	0.4
State Department for Livestock.	5.65	5.42	0.77	14.2
State Department for Crop Development	31.50	27.72	2.98	10.7
State Department for Fisheries, Aquaculture and the Blue Economy	10.74	10.65	0.59	5.6
National Lands Commission	0.04	0.04	-	-
Sub Total	50.35	46.25	4.35	9.4
Energy, Infrastructure and ICT				
State Department of Infrastructure	138.03	59.91	21.52	35.9
State Department of Transport	1.35	1.20	-	-
State Department for Shipping and Maritime.	0.75	0.09	-	-
State Department for Housing & Urban Development	14.05	13.00	5.25	40.4
State Department for Public Works	1.13	0.96	0.07	7.8
State Department of Information Communications & Technology & Innovation	21.20	4.71	0.11	2.3
State Department for Broadcasting & Telecommunications	0.50	0.50	0.09	18.9
State Department Energy	67.25	22.39	3.17	14.1
Ministry of Petroleum and Mining	2.93	0.77	0.11	13.7
State Department for Youth Affairs	3.21	2.91	1.14	39.2
Sub Total	250.40	106.42	31.46	29.6
General Economics and Commercial Affairs				
State Department for Cooperatives	0.52	0.52	0.02	3.7
State Department for Trade	1.74	1.24	-	0.0
State Department for Industrialization	3.27	3.27	0.95	29.1
State Department for Regional and Northern Corridor Development	1.10	0.97	0.49	50.3
State Department for Tourism	0.48	0.48	0.09	18.7
Sub Total	7.11	6.48	1.55	23.9
Health				
Ministry of Health	56.22	44.69	4.78	10.7
Sub Total	56.22	44.69	4.78	10.7
Education				
State Department for Vocational and Technical Training	4.65	2.25	0.47	21.0
State Department for University Education	4.36	3.61	1.50	41.6
State Department for Early Learning & Basic Education	11.73	11.43	0.44	3.8
Teachers Service Commission	0.65	0.65	-	-
Sub Total	21.38	17.93	2.41	13.5
Governance, Justice, Law and Order				
State Department for Interior and Citizen Services	7.23	7.17	1.90	26.6
State Department for Correctional Services	0.91	0.84	-	-
State Law Office and Department of Justice	0.18	0.18	-	-
The Judiciary	2.33	1.90	-	-
Ethics & Anti-Corruption Commission	0.07	0.07	-	-
Office of the Director of Public Prosecutions	0.15	0.15	-	-
Independent Electoral and Boundaries Commission	0.13	0.13	-	-

Vote	Gross Estimates (Kshs)	Net Estimates	Exchequer Issues	% Exchequer Issues to Net Estimates
Sub Total	11.00	10.43	1.90	18.3
Public Administration and International Relations				
The Executive Office of the President	9.33	2.82	0.72	25.7
State Department for Devolution	1.49	1.26	0.07	5.4
State Department for Planning	42.39	42.35	10.54	24.9
Ministry of Foreign Affairs	1.80	1.80	0.85	47.3
The National Treasury	100.34	46.55	9.12	19.6
State Department for Public Service	0.57	0.57	0.10	17.6
Parliamentary Joint Services	2.07	2.07	0.16	7.7
Public Service Commission	0.02	0.02	-	-
Auditor General	0.20	0.20	-	-
Sub Total	158.19	97.62	21.56	22.1
National Security				
Ministry of Defence	5.08	5.08	2.82	55.6
Sub Total	5.08	5.08	2.82	55.6
Social Protection, Culture and Recreation				
State Department for Development for the ASALs	9.08	8.96	2.61	29.1
State Department for Sports	15.15	0.15	0.07	48.9
State Department for Culture and Heritage	0.06	0.06	0.01	17.1
State Department for Labour	2.56	2.56	0.21	8.0
State Department for Social Protection, Pensions and Senior Citizen Affairs	3.08	2.65	0.22	8.2
State Department for Gender	2.63	2.31	1.16	50.0
Sub Total	32.56	16.69	4.27	25.6
Environment Protection, Water and Natural Resources				
Ministry of Water and Sanitation and Irrigation	71.22	33.71	5.92	17.6
Ministry of Environment and Forestry	4.25	3.37	0.82	24.3
State Department for Wildlife	0.63	0.57	0.00	0.5
Sub Total	76.10	37.65	6.74	17.9
Grand Total	668.38	389.19	81.85	21.0

Source: National Treasury

2.5.2 Recurrent Exchequer Issues by Sector

In the first three months of the FY 2021/22, gross recurrent expenditure estimates to MDAs was Kshs.1.27 trillion, representing 39.0 per cent of the Ministerial expenditure allocation, an increase compared to Kshs.1.25 trillion allocated in the FY 2020/21. Further analysis shows that recurrent Ministerial expenditure allocation was 35 per cent of the gross national budget. Table 2.6 shows the sectoral recurrent estimates and exchequer issues in the first three months of FY 2021/22.

Table 2.6: Sectoral Recurrent Estimates and Exchequer issues (Kshs. Billion)

Name of the Sector	Q1, FY 2021/22				Q1, FY 2020/21			
	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer Issues as % of Net estimates	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer Issues as % of Net estimates
ARUD	23.62	29.92	5.26	17.6	19.47	16.77	3.73	22.3
Education	90.06	14.72	3.28	22.3	481.17	424.11	87.24	20.6
EI & ICT	15.23	16.05	3.60	22.4	93.66	13.49	3.69	27.4
EPW&NR	64.87	47.45	10.87	22.9	27.23	19.28	6.39	33.1
GECA	482.60	165.44	40.64	24.6	16.95	8.00	1.84	23.0
GJLO	206.32	237.06	52.90	22.3	186.87	184.22	44.07	23.9
Health	169.68	410.21	98.39	24.0	64.45	48.97	9.22	18.8
National Security	157.12	117.80	28.28	24.0	145.32	145.32	34.14	23.5
PAIR	39.64	52.84	9.56	18.1	179.52	169.98	29.90	17.6
SPCR	24.49	14.12	3.58	25.3	39.70	38.08	2.6	6.8
Total	1,273.63	1,105.62	256.37	23.2	1,254.35	1,068.22	222.82	20.9

Source: National Treasury & OCOB

Total exchequer issues towards MDAs recurrent expenditure in the first three months of the FY 2021/22 amounted to Kshs.256.37 billion, representing 23.2 per cent of the net estimates, compared to 20.9 per cent (Kshs.222.82 billion) recorded in a similar period, FY 2020/21.

A review of recurrent exchequer issues in the period under review shows that the GECA sector received the highest percentage of exchequer issues to net estimates at 24.6 per cent while the ARUD sector received the lowest proportion at 17.6 per cent. Table 2.7 shows recurrent issues to the MDAs in each of the ten sectors.

Table 2.7: Recurrent Issues to the MDAs in each of the ten sectors (Kshs. Billion)

Vote	Gross Estimates	Net Estimates	Exchequer Issues	% Exchequer Issues to Net Estimates
Agriculture, Rural and Urban Development				
Ministry of Lands and Physical Planning	3.04	3.04	0.61	20.2
State Department for Livestock.	3.43	2.31	0.54	23.4
State Department for Crop Development	13.44	8.10	1.98	24.4
State Department for Fisheries, Aquaculture and the Blue Economy	2.27	2.26	0.54	24.0
National Lands Commission	1.44	14.23	1.59	11.2
Sub Total	23.62	29.92	5.26	17.6
Energy, Infrastructure and ICT				
State Department of Infrastructure	57.17	1.65	0.28	16.7
State Department of Transport	9.43	0.75	0.07	9.2
State Department for Shipping and Maritime.	2.04	0.50	0.09	18.3
State Department for Housing & Urban Development	1.23	1.23	0.21	16.8
State Department for Public Works	3.11	2.31	0.67	29.0
State Department of Information Communications & Technology & Innovation	1.59	1.52	0.33	21.5
State Department for Broadcasting & Telecommunications	6.46	3.83	1.03	27.0
Ministry of Energy	6.64	1.58	0.38	24.1
Ministry of Petroleum and Mining	0.97	0.74	0.13	17.9
State Department for Youth Affairs	1.44	0.61	0.10	15.8
Sub Total	90.06	14.72	3.28	22.3
General Economics and Commercial Affairs				

Vote	Gross Estimates	Net Estimates	Exchequer Issues	% Exchequer Issues to Net Estimates
State Department for Cooperatives	1.23	0.39	0.09	24.1
State Department for Trade	2.29	2.24	0.55	24.5
State Department for Industrialization	3.11	2.29	0.52	22.7
State Department for East African Community	0.61	2.31	0.56	24.2
State Department for Regional and Northern Corridor Development	2.79	4.43	0.93	20.9
State Department for Tourism	5.21	4.39	0.95	21.7
Sub Total	15.23	16.05	3.60	22.4
Health				
Ministry of Health	64.87	47.45	10.87	22.9
Sub Total	64.87	47.45	10.87	22.9
Education				
State Department for Vocational and Technical Training	18.65	13.95	1.94	13.9
State Department for University Education	91.06	60.30	17.94	29.7
State Department for Early Learning & Basic Education	91.56	90.13	20.58	22.8
State Department for Post Training and Skills Development	0.27	0.27	0.04	14.1
Teachers Service Commission	281.06	0.79	0.15	19.0
Sub Total	482.60	165.44	40.64	24.6
Governance, Justice, Law and Order (GJLOS)				
State Department for Interior and Citizen Services	131.36	129.26	28.63	22.1
State Department for Correctional Services	28.75	28.75	5.02	17.5
State Law Office and Department of Justice	4.98	15.00	3.38	22.6
The Judiciary	15.00	3.26	0.59	18.0
Ethics & Anti-Corruption Commission	3.26	42.45	10.90	25.7
Office of the Director of Public Prosecutions	3.13	1.96	0.83	42.2
Office of the Registrar of Political Parties	1.96	0.49	0.16	32.2
Witness Protection Agency	0.49	0.41	0.08	19.7
Kenya National Commission on Human Rights	0.41	1.44	0.28	19.6
Independent Electoral and Boundaries Commission	14.23	6.61	1.39	21.1
Judicial Service Commission	0.58	0.49	0.10	19.6
National Police Service Commission	0.79	5.56	1.05	18.9
National Gender & Equality Commission	0.44	0.44	0.25	57.5
Independent Police Oversight Authority	0.95	0.95	0.25	26.4
Sub Total	206.32	237.06	52.90	22.3
Public Administration and International Relations				
The Executive Office of the President	25.27	21.96	3.29	15.0
State Department for Devolution	1.75	1.75	0.25	14.0
State Department for Planning	3.60	3.53	0.89	25.3
Ministry of Foreign Affairs	17.02	16.45	4.12	25.1
The National Treasury	57.41	50.02	9.19	18.4
State Department for Public Service	18.33	1.44	0.32	22.5
Parliamentary Service Commission	6.61	23.50	5.53	23.5
National Assembly	23.50	5.69	1.12	19.7
Parliamentary Joint Services	5.70	0.58	0.10	17.8
The Commission on Revenue Allocation	0.49	2.37	0.46	19.5
Public Service Commission	2.37	0.62	0.10	15.9
Salaries & Remuneration Commission	0.62	280.54	72.66	25.9
Auditor General	5.71	0.69	0.13	18.4
Controller of Budget	0.69	0.61	0.14	23.3
The Commission on Administrative Justice	0.61	0.44	0.08	17.5

Vote	Gross Estimates	Net Estimates	Exchequer Issues	% Exchequer Issues to Net Estimates
Sub Total	169.68	410.21	98.39	24.0
National Security				
Ministry of Defence	114.67	114.67	27.72	24.2
National Intelligence Service	42.45	3.13	0.56	17.9
Sub Total	157.12	117.80	28.28	24.0
Social Protection, Culture and Recreation				
State Department for Development for the ASALs	1.06	1.06	0.24	22.3
State Department for Sports	1.34	1.20	0.27	22.9
State Department for Culture and Heritage	2.93	2.52	0.64	25.5
State Department for Labour	2.78	1.87	0.38	20.1
State Department for Social Protection, Pensions and Senior Citizen Affairs	30.49	30.43	1.24	4.1
State Department for Gender	1.04	15.76	6.79	43.1
Sub Total	39.64	52.84	9.56	18.1
Environment Protection, Water and Natural Resources				
Ministry of Water, Sanitation and Irrigation	6.40	4.01	0.96	24.0
Ministry of Environment and Forestry	10.48	9.21	2.40	26.0
State Department for Wildlife	7.61	0.90	0.22	24.4
Sub Total	24.49	14.12	3.58	25.3
Grand Total	1,273.63	1,105.62	256.37	23.2

Source: National Treasury & OCOB

2.5.3 Exchequer Issues to the Consolidated Fund Services

The Consolidated Fund Services comprise 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 Office holders and Miscellaneous Services, and (iv) Subscriptions to International Organizations.

The allocation to CFS in FY 2021/22 amounted to Kshs.1.33 trillion, representing 36.5 per cent of the gross national budget. This is an increase compared to Kshs.1.03 trillion allocated in the FY 2020/21, which is attributed to growth in Public Debt and Pensions and Gratuities allocation. Table 2.8 shows the exchequer issues to CFS in the first three months of FY 2021/22.

Table 2.8: CFS Budgetary Allocation and Exchequer Issues (Kshs. Million)

CFS Category	Q1, FY 2021/22			Q1, FY 2020/21		
	Net estimates	Exchequer Issues	% of Exchequer to Net estimates	Net estimates	Exchequer Issues	% of Exchequer to Net estimates
Public Debt	1,169,165.03	238,907.92	20.4	904,703.67	144,691.95	16.0
Pensions and Gratuities	153,639.59	36,487.54	23.7	119,192.48	20,437.53	17.1
Salaries, Allowances & Miscellaneous Services	4,414.94	739.62	16.8	4,167.41	655.36	15.7
Subscriptions to International Organizations	0.50	-	-	0.50	-	-
Total	1,327,220.07	276,135.09	20.8	1,028,064.1	165,784.8	16.1

Source: National Treasury and OCOB

In the first three months of the FY 2021/22, exchequer issues to CFS were Kshs.276.14 billion, representing 20.8 per cent of the net estimates, an increase compared to 16.1 per cent (Kshs.165.78 billion), recorded in the FY 2020/21. Pensions and gratuities received the highest proportion of exchequer issues to net estimates at 23.7 per cent, while Salaries, Allowances & Miscellaneous Services had the lowest at 16.8 per cent.

3 OVERALL BUDGET PERFORMANCE

3.1 Introduction

This chapter presents expenditure analysis for the FY 2021/22 for development and recurrent expenditure by the National and County Governments. The Consolidated Fund Services (CFS) is discussed under recurrent expenditure and provides information on Public debt, Pensions, and Gratuities, as well as Salaries and Allowances to Constitutional Office holders and Miscellaneous services. The chapter also presents expenditure breakdown by budget items for the development and recurrent votes.

3.2 Overall Government Budget Performance

The approved gross national budget for the FY 2021/22 was Kshs.3.64 trillion, comprised of Kshs.1.27 trillion for MDAs' recurrent expenditures, Kshs.669.6 billion for MDAs development expenditure, Kshs.1.33 trillion for CFS and Kshs.370 billion as equitable share to the Counties. The budget is to be financed through revenue at Kshs.2.04 trillion (includes Appropriations-in-Aid), Grants at Kshs.62 billion and the deficit of Kshs.929.7 billion to be funded by net foreign and domestic financing at Kshs.271.2 billion and Kshs.658.5 billion respectively. The overall national budget includes redemptions of Kshs.608.9 billion.

An analysis of the budget shows that the Equitable share to County governments received the lowest percentage at 10.8 per cent while CFS received the highest of the total budget at 36.5 per cent.

In the computation of Equitable shareable revenue to County governments, the government used the approved revenue for FY 2016/17 (Kshs.1,357.7 billion), representing 27.3 per cent of the total budget and therefore complying with Article 203(2) of the Constitution, which prescribe that, "For every financial year, the equitable share of the revenue raised nationally that is allocated to county governments shall be not less than fifteen per cent of all revenue collected by the national government." However, the auditing of subsequent financial years is lagging and needs to be hastened to ensure equity in sharing resources.

The ministerial development budget represents 18 per cent of the gross budget. The percentage is below 30 per cent, contrary to Section 15(2a) of the PFM Act, 2012, which states that 'over the medium term a minimum of thirty per cent of the national and county governments budget shall be allocated to the development expenditure'. However, the total allocation to MDAs, Development budget represents 34.5 per cent while recurrent budget received 65.5 per cent of ministerial funding of the total share. Table 3.1 presents overall government budget performance in the first three months of FY 2021/22.

Table 3.1: Overall Government Budget Performance (Kshs. Billion)

VOTE	Q1, FY 2021/22						Q1, FY 2020/21					
	Gross estimates	Net estimates	Cumulative Ex-chequer Issues	Cumulative Expenditure	% of Ex-chequer to Net Estimates	Absorption Rate (%)	Gross estimates	Net estimates	Ex-chequer Issues	Cumulative Expenditure	% Ex-chequer to Net estimates	Absorption rate (%)
Recurrent	2,600.85	2,433.78	532.56	482.90	21.9	18.6	2,282.41	2,096.82	388.60	420.89	18.5	18.4
:MDAs	1,273.63	1,106.56	256.42	277.98	23.2	21.8	1,254.35	1,068.22	222.82	261.05	20.9	20.8
:CFS	1,327.22	1,327.22	276.14	241.41	20.8	18.2	1,028.06	1,028.60	165.78	159.84	16.1	15.5
Development	668.38	389.23	81.85	112.13	21.0	16.8	633.31	387.93	79.85	172.0	20.6	27.2
Sub-totals	3,269.23	2,823.01	614.41	631.52	21.8	19.3	2,915.72	2,484.75	468.45	592.89	18.9	20.3
County Governments	370.00	370.00	61.05	52.84	16.5	10.5*	369.87	316.5	26.22	38.17	8.3	8.8
Grand Total	3,639.23	3,193.01	675.46	684.36	21.2	18.8	3,285.59	2,801.25	494.67	631.06	17.7	19.2

Source: NT, OCOB, MDAs & County Treasuries

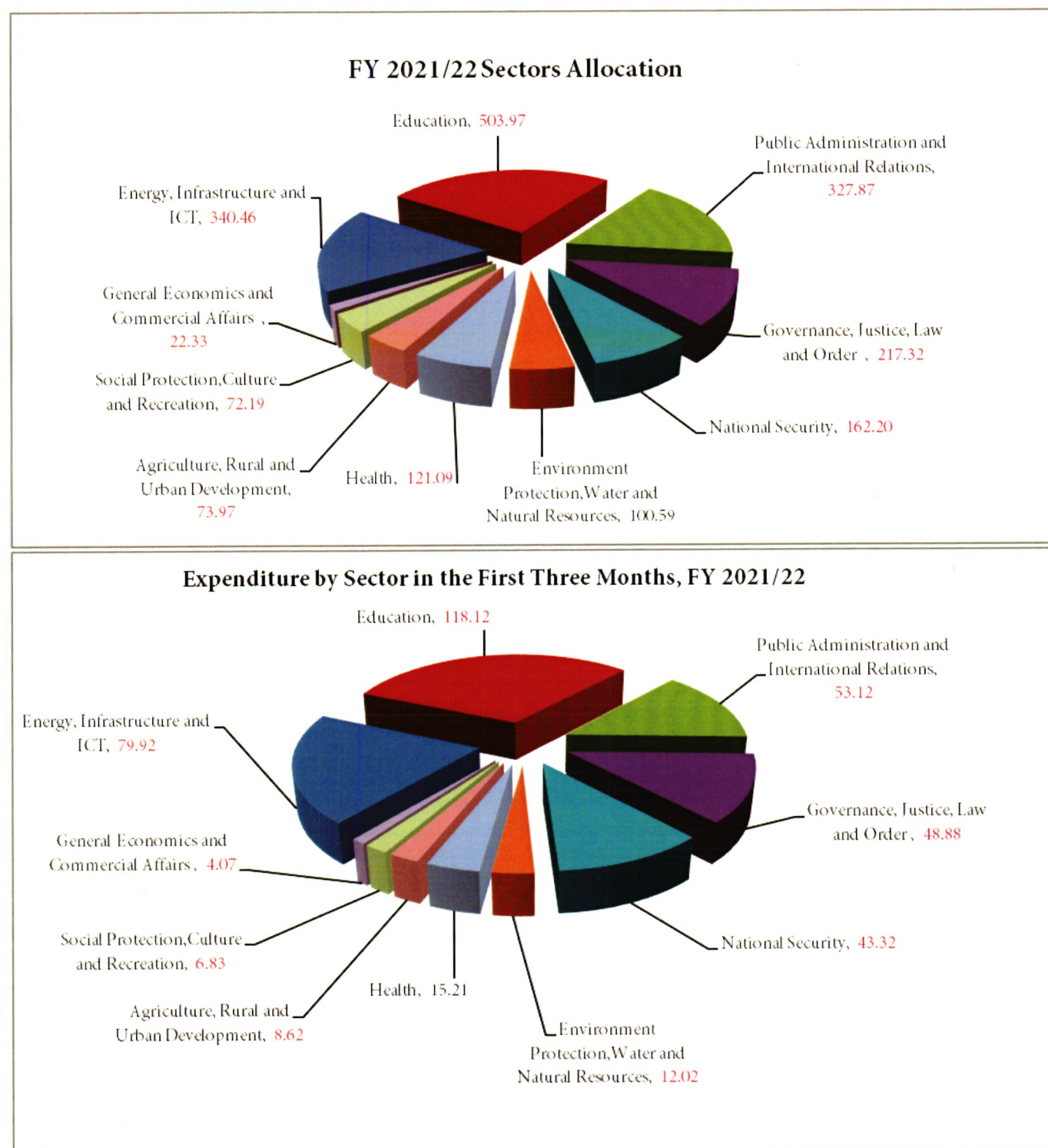
Notes

The CARA 2021 allocated Kshs.370 billion to the County Governments as the equitable share.

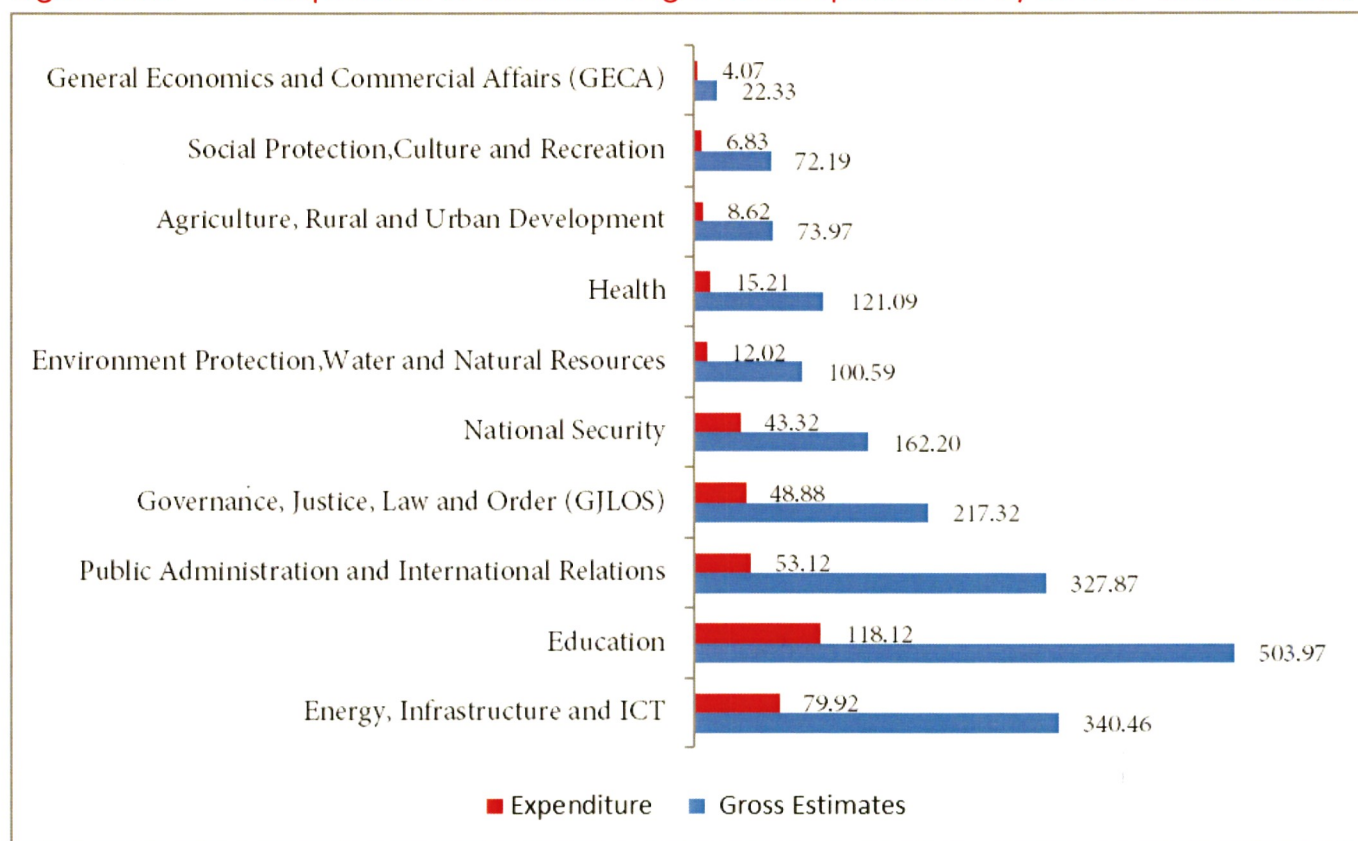
*Gross County Governments budget for the FY 2021/22 amounted to Kshs.505.22, and the expenditure was Kshs.52.84 billion, representing an absorption rate of 10.5 per cent, an improvement compared to 8.8 per cent recorded in a similar period, FY 2020/21.

The total funding available in the first three months of the FY 2021/22 was Kshs.675.46 billion, representing 21.1 per cent of the net estimates, compared to 17.7 per cent recorded in a similar period of FY 2020/21. The exchequer issues comprised of Kshs.81.85 billion (21.0 per cent) for development expenditure, Kshs.532.56 billion for recurrent expenditure (21.9 per cent) and Kshs.61.05 billion to the counties (16.3 per cent). Gross expenditure for both the National and County Governments was Kshs.684.36 billion, recording an absorption rate of 18.8 per cent, compared to 19.2 per cent recorded in a similar period, FY 2020/21. Figure 3.1 and 3.2 shows a comparison of annual budget allocations and expenditure by sector in the first three months of FY 2021/22.

Figure 3.1: Annual Budget and Expenditure by Sector in the First three months of FY 2020/21 (Kshs. Billion)



Source: MDAs & National Treasury

Figure 3.2: Comparison of Annual Budget and Expenditure by Sector (Kshs. Billion)

Source: MDAs & National Treasury

3.3 Consolidated Fund Services Budget Performance

Budget allocations to the CFS in the FY 2021/22 amounted to Kshs.133 trillion, representing 36.6 per cent of the gross national budget. This was an increase from Kshs.954.8 billion allocated in the FY 2020/21. Table 3.2 presents a summary of CFS implementation status in the first three months of FY 2021/22.

Table 3.2: CFS Budget Performance in the first three months of the FY 2021/22 (Kshs. Million)

CFS	Gross Estimates	Exchequer Issues	Cumulative Expenditure	Expenditure as % of Gross estimates
Public Debt	1,169,165.03	238,907.92	204,186.00	17.4
Pensions and Gratuities	153,639.59	36,487.54	36,487.54	23.7
Salaries & Allowances and Miscellaneous Services	4,414.94	739.62	734.56	16.6
Subscriptions to International Organizations	0.500	-	-	-
Total	1,327,219.56	276,135.08	241,408.10	18.2

Source: National Treasury

Total CFS expenditure in the period under review amounted to Kshs.241.41 billion, representing 18.2 per cent of the CFS gross estimates, compared to Kshs.159.84 billion (15.5 per cent), recorded in a similar period, FY 202/21.

3.3.1 Public Debt

As of 30th September 2021, the Public debt stock stood at Kshs.8.0 trillion, comprising 51 per cent due to external lenders and 49 per cent to domestic lenders. Table 3.3 represents the public debt position as of 30th September 2021.

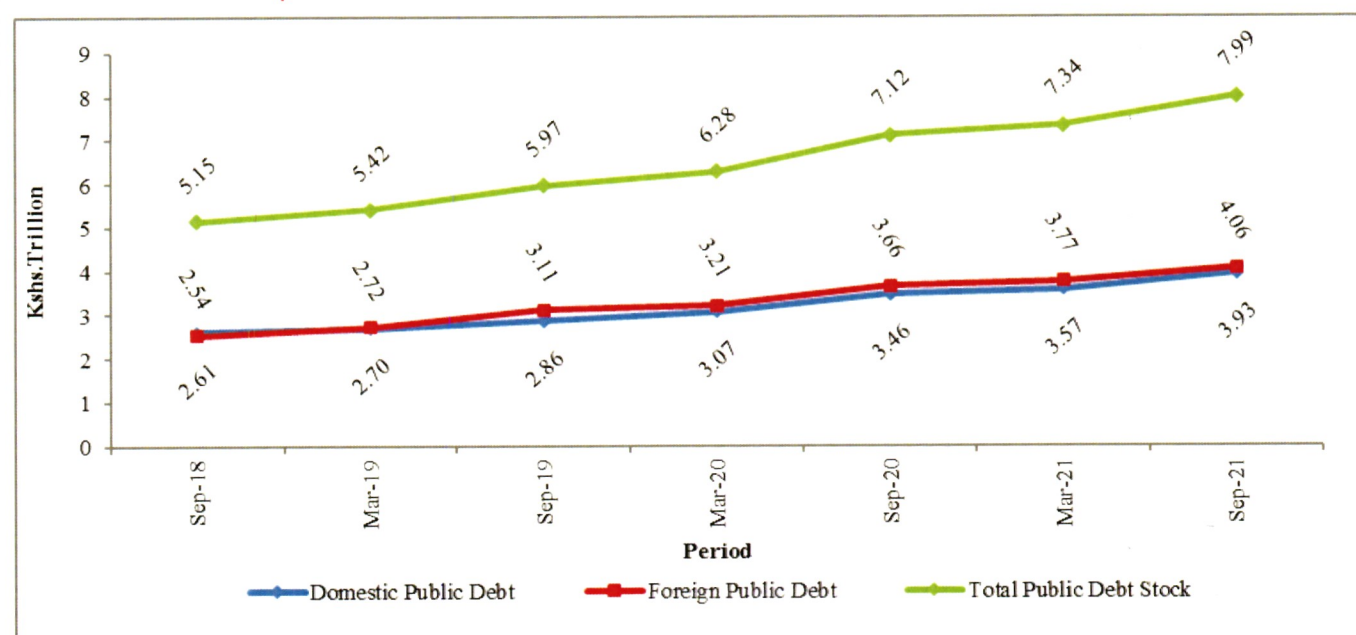
Table 3.3: Overall Public Debt Position as of 30th September 2021

Category	Amount (Kshs. Million)	Percentage
External Debt		
Bilateral	1,149,211.41	14.4
Multilateral	2,483,808.21	21.2
Commercial Banks	411,797.98	15.0
Suppliers Credits	13,668.67	0.2
Sub-Total External Debt	4,058,486.27	51
Domestic Debt		
Central Bank	90,937.61	1.1
Commercial Banks	1,919,166.18	24.0
Sub-total: Banks	2,010,103.79	25.1
Non-bank	1,895,111.02	23.7
Others (Non-residents)	34,101.15	0.4
Sub-Total Domestic	3,939,315.96	49
Total Public Debt	7,997,802.23	100

Source: National Treasury

Public debt recorded a 3.6 per cent growth from Kshs.7.71 trillion reported as of 30th September 2020. Figure 3.3 shows the trend in public debt stock from 30th September 2018 to 30th September 2021.

Figure 3.3: Trend in Public Debt for the period 30th September 2018 to 30th September 2021



Source: National Treasury

The allocation towards servicing the public debt in the FY 2021/22 amounted to Kshs.1.17 trillion, representing 88.1 per cent of the CFS budgetary allocation, compared to Kshs.958.40 billion allocated in the FY 2020/21. This comprised Kshs.608.90 billion for loan redemptions and Kshs.560.26 billion for interest payments.

Redemptions comprised Kshs.262.09 billion and Kshs.346.81 billion for external and domestic debt, respectively, while interest payments comprised Kshs.138.36 billion and Kshs.421.90 billion external and domestic debt, respectively.

Total expenditure on Public Debt during the reporting period amounted to Kshs.204.19 billion representing 17.4 per cent of the gross estimates, compared to Kshs.138.75 billion (15.3 per cent) recorded in a similar period, FY 2020/21. This expenditure comprised Kshs.107.25 billion towards principal redemptions and Kshs.96.05 billion towards interest payments. External debt servicing amounted to Kshs.78.17 billion and included Kshs.47.27 billion for principal payments and Kshs.30.02 billion for interest payments. The total domestic debt payment was Kshs.126.02 billion, comprised Kshs.59.98 billion and Kshs.66.03 billion for principal and interest payments, respectively.

3.3.2 Overdraft Facility

The overdraft facility is a temporary source of funds to cater for short-term needs, mainly to fund deficit in payments of domestic debt instruments such as the matured Treasury Bills. Government overdraft is administered through the Central Bank of Kenya (CBK), and is restricted to a maximum of five per cent of the most recently audited revenues and must be paid off by the end of the financial year as specified in Section 15 (3) of the PFM Act, 2012.

The overdraft limit for FY 2021/22 is Kshs.75 billion and was charged interest at 7 per cent per annum on the amount outstanding at the end of each month. In the first three months of the reporting period, the total charge on the overdraft facility was Kshs.317.55 million, as shown in Table 3.4.

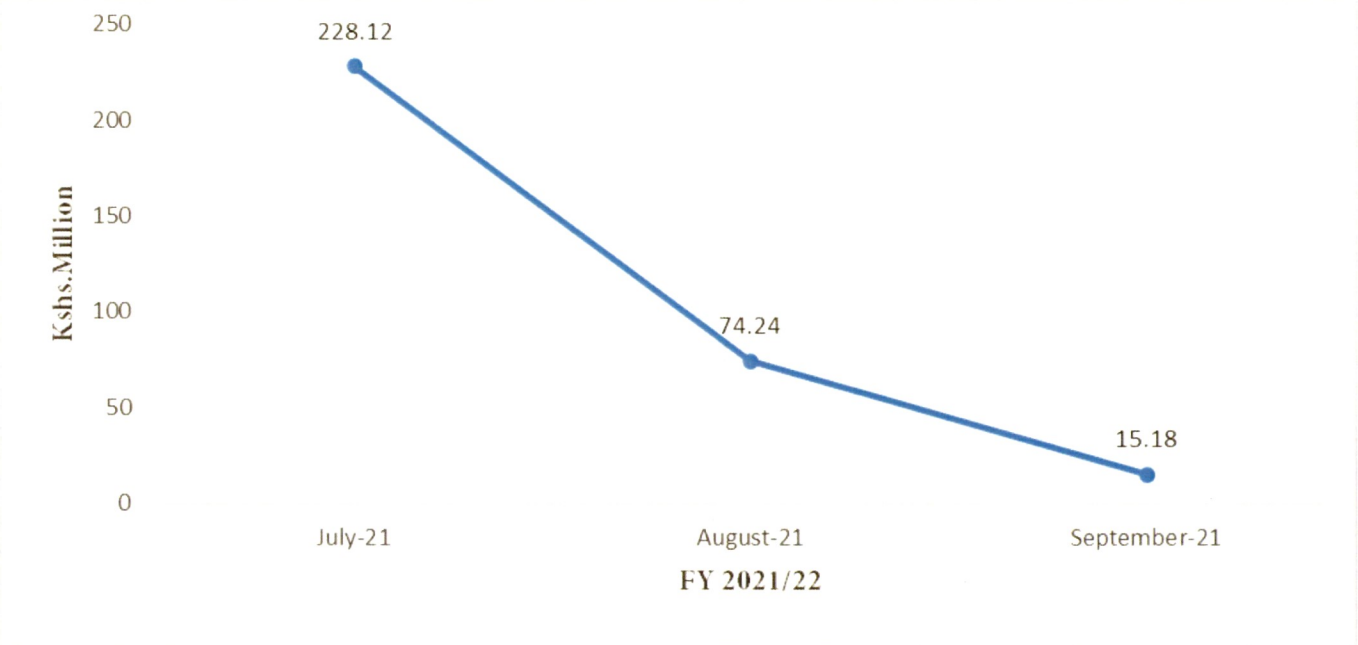
Table 3.4: Charges on Overdraft Facility in the First Three Months of the FY 2021/22

Month	July 2021	August 2021	September 2021	Total
Amount in Kshs.	228,127,202.45	74,242,960.60	15,175,123.45	317,545,286.50

Source: National Treasury

Figure 3.4 illustrates a graphical presentation of overdraft charges in the first three months, FY 2021/22 by CBK.

Figure 3.4: Overdraft Charges Trend in the First Three Months of the FY 2021/22



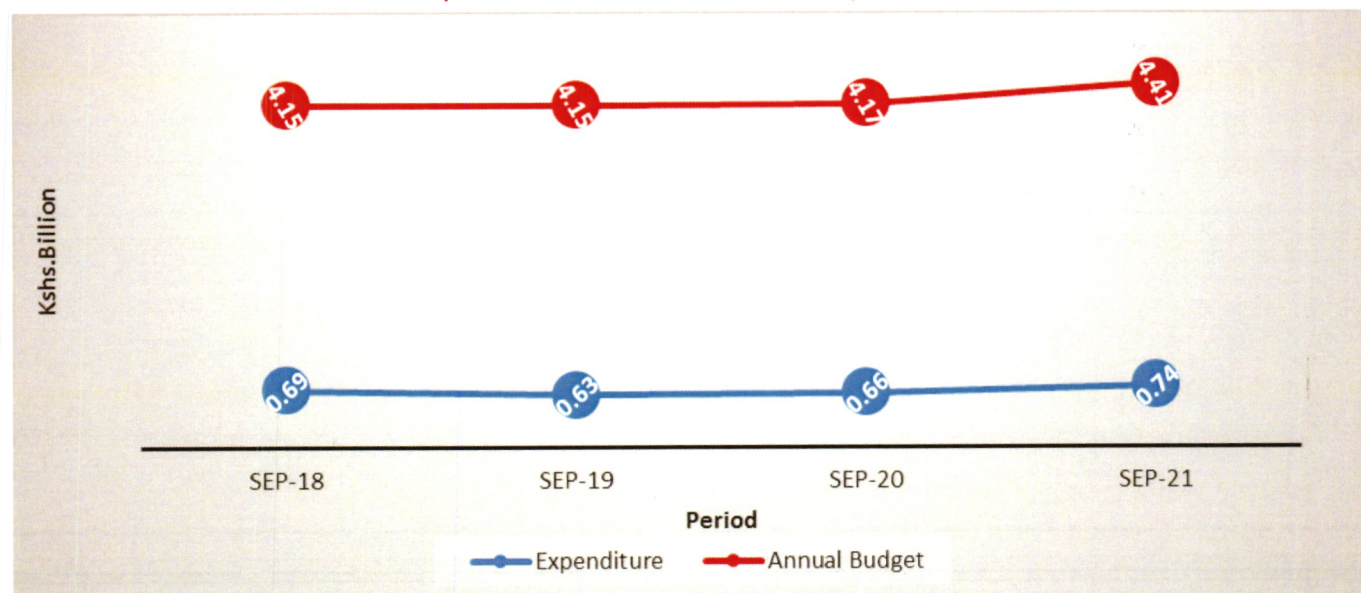
Source: National Treasury

3.3.3 Salaries and Allowances and Miscellaneous Services

The allocations for salaries and allowances for Constitutional Officeholders in the FY 2021/22 amounted to Kshs.4.41 billion, a growth of Kshs 0.24. million compared to the allocation of Kshs.4.17 billion allocated in the FY 2020/21.

The total expenditure towards this vote was Kshs.0.74 billion representing 16.7 per cent of the gross estimates, a growth compared to Kshs.0.66 billion (15.7 per cent) recorded in a similar period, FY 2020/21. Figure 3.5 shows the trends in budgetary allocations and expenditure for Salaries, allowances and miscellaneous services from 30th 2018 to 30th September 2021.

Figure 3.5: Trend in Salaries, Allowances and Miscellaneous Services performance from 30th September 2018 to 30th September 2021



Source: National Treasury

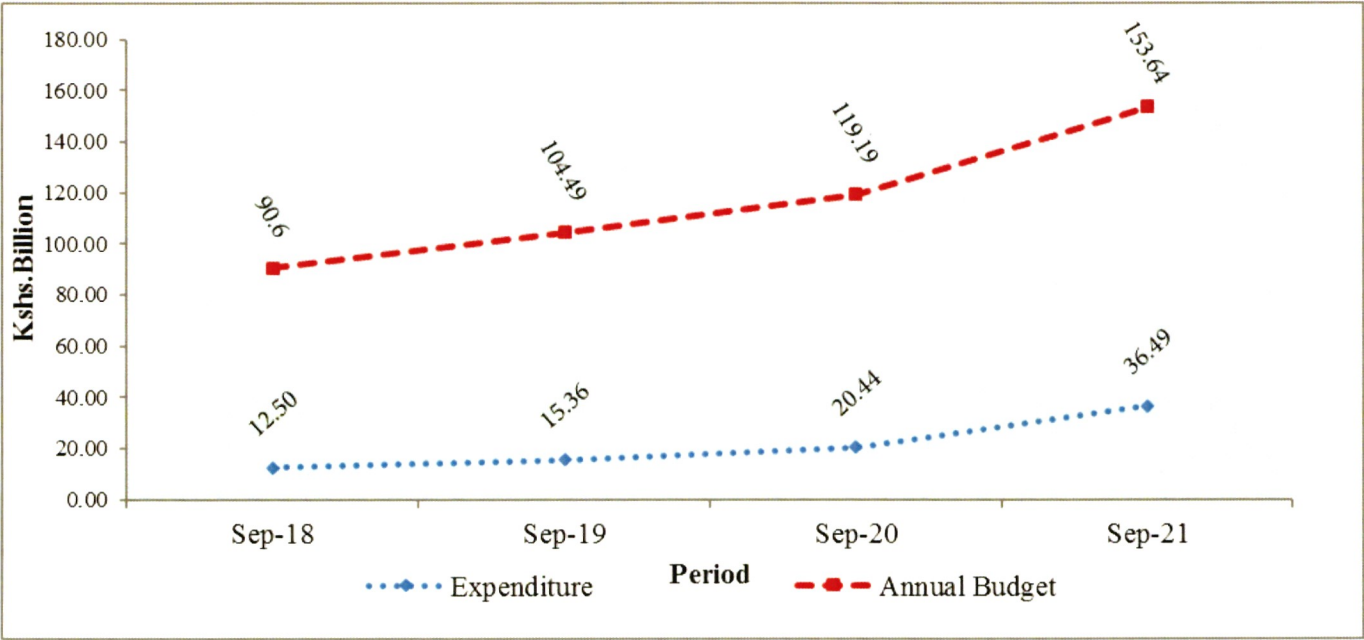
3.3.4 Pensions and Gratuities

Since independence, the Government has operated a non-contributory Pension Scheme financed from the Consolidated Fund. To reduce the pensions burden, the Public Service Superannuation Scheme was introduced in the FY 2021/22 per as Legal Notice No.156 published in the Kenya Gazette Supplement of 12th August 2020. The Scheme requires both the employer and employee to contribute towards pension.

The budgetary allocation for Pensions and Gratuities for the FY 2021/22 amounted to Kshs.153.64 billion, disaggregated into Ordinary Pensions of Kshs.62.43 billion, Commuted Pensions and Gratuities of Kshs.70.14 billion, Other Pension Schemes of Kshs.92.10 million and Public Service Superannuation Scheme at Kshs.20.83 billion. Overall, the allocation increased compared to the Kshs.111.14 billion allocated in FY 2020/21.

Total payments towards Pensions and Gratuities in the first three months of the FY 2021/22 amounted to Kshs.36.49 billion, representing 23.7 per cent of the gross estimates, compared to Kshs.20.44 billion 14.7 per cent recorded in a similar period of FY 2020/21. Figure 3.6 shows the trend on Pensions and gratuities performance from 30th September 2018 to 30th September 2021.

Figure 3.6: Trend in Pensions and Gratuities Performance for the year 30th September 2018 to 30th September 2021



Source: National Treasury

3.4 MDAs Expenditure Analysis.

3.4.1 Introduction

This section analyses MDAs expenditure by significant budget items for development and recurrent activities in the first three months of the FY 2021/22. Development expenditure is analysed by the main budget items, including Capital Transfers to SAGAs, Civil Works and Construction of Residential and Non-Residential Buildings, Refurbishment of Buildings/infrastructure, Purchase of Specialized Plant, Equipment and Machinery, Pre-Feasibility studies, while the rest are aggregated under Other expenses.

Recurrent expenditure analysis is based on main budget items, namely Compensation to Employees, Operations and Maintenance (O&M), and Current Transfer to SAGAs. O&M is further disaggregated into the various budget items expenditure, including Travelling, Printing and Advertising, Rentals and Rates for Non-Residential Buildings, Training, Hospitality, Maintenance Expenses for motor vehicles, and others assets, among other expenses.

3.4.2 MDAs Development Expenditure Analysis

In the FY 2021/22, gross allocations towards Ministerial development activities amounted to Kshs.668.38 billion, a decline compared to Kshs.705.93 billion allocated in FY 2020/21. Gross ministerial development expenditure in the first three months of the FY 2021/22 was Kshs.112.13 billion, recording an absorption rate of 16.8 per cent, a decline compared to 27.2 per cent (Kshs.172 billion), recorded in a similar period FY 2020/21. Table 3.5 shows the breakdown of development expenditure by MDAs in the first three months of FY 2021/22.

Table 3.5: Breakdown of Development Expenditure by MDAs (Kshs. Million)

MINISTRY/STATE DEPARTMENT	Capital Transfers	Construction of Non-residential Building	Refurbishment of Buildings/ Infrastructure	Construction of Residential (Including Hostels.)	Construction and Civil Works	Purchase of Specialized Plant, Equipment and Machinery	Pre-Feasibility and Appraisal Studies	Aggregated Development Expenses	Gross Expenditure	(A-I-A)	Net Expenditure
The Executive Office of the President	-	-	17.32	-	-	0.21	-	1.80	19.32	-	19.32
State Department for Interior and Citizen Services	50.00	434.37	90.97	-	-	1,435.74	-	674.11	2,685.19	-	2,685.19
State Department for Devolution	10.62	178.17	-	-	-	-	-	180.81	369.60	-	369.60
State Department for Development for the ASALs	2,308.88	-	-	-	-	-	1.35	81.33	2,391.56	-	2,391.56
Ministry of Defence	2,823.92	-	-	-	-	-	-	-	2,823.92	-	2,823.92
Ministry of Foreign Affairs	33.72	-	371.07	-	-	-	-	500.00	904.79	-	904.79
State Department for Vocational and Technical Training	459.75	64.98	-	-	-	5.00	-	89.48	619.20	-	619.20
State Department for University Education and Research	1,440.66	-	-	-	-	-	-	-	1,440.66	-	1,440.66
State Department for Early Learning & Basic Education	1,151.83	-	-	-	-	-	-	-	1,151.83	-	1,151.83
The National Treasury	7,181.74	-	49.44	-	-	-	27.06	189.65	7,447.88	-	7,447.88
State Department of Planning	10,467.15	-	5.96	-	-	-	69.77	0.00	10,542.88	1.15	10,541.73
Ministry of Health	1,986.85	17.00	-	-	-	-	75.55	4,363.25	5,449.94	747.15	4,702.79
State Department of Infrastructure	20,380.18	-	-	-	-	-	4.87	26,435.40	46,820.46	1,575.00	45,245.46
State Department of Transport	-	-	-	-	-	-	6.68	-	6.68	36,997.73	(36,991.05)
State Department for Shipping and Maritime.	-	3.26	-	-	-	-	-	-	3.26	-	3.26
State Department for Housing and Urban Development	976.00	-	2,700.92	-	-	-	38.66	1,710.21	5,425.80	217.12	5,208.68
State Department for Public Works	-	90.78	85.76	42.02	-	-	49.00	33.94	301.51	-	301.51
Ministry of Water and Sanitation	5,582.00	-	-	-	-	-	2.47	11.82	5,596.29	4,132.29	1,464.00
Ministry of Environment and Forestry	562.50	-	-	-	-	-	-	312.21	874.71	158.49	716.21
Ministry of Lands and Physical Planning	-	-	-	-	-	-	36.55	100.00	136.55	-	136.55
State Department for Information Communications and Technology	2,273.24	-	-	-	-	-	23.56	5.88	2,302.68	1,384.12	918.56
State Department for Broadcasting & Telecommunications	89.42	-	-	-	-	-	-	12.38	101.80	-	101.80
State Department for Sports	36.14	-	-	-	-	-	-	-	36.14	-	36.14
State Department for Culture and Heritage	9.55	-	-	-	-	-	-	-	9.55	-	9.55

MINISTRY/STATE DEPARTMENT	Capital Transfers	Construction of Non-residential Building	Refurbishment of Buildings/ Infrastructure	Construction of Residential (Including Hostels.)	Construction and Civil Works	Purchase of Specialized Plant, Equipment and Machinery	Pre-Feasibility and Appraisal Studies	Aggregated Development Expenses	Gross Expenditure	(A-I-A)	Net Expenditure
Ministry of Energy	2,680.75	-	1,915.64	-	-	0.42	18.25	44.05	4,659.12	117.00	4,542.12
State Department for Livestock.	102.50	1.00	469.52	-	-	29.41	-	502.53	1,104.96	116.30	988.65
State Department for Crop Development and Agricultural Research	707.00	-	234.56	-	-	15.00	92.78	1,319.65	2,368.99	222.87	2,146.12
State Department for Fisheries, Aquaculture and the Blue Economy	-	57.91	-	-	171.03	12.04	24.65	508.09	773.72	-	773.72
State Department for Cooperatives	52.50	-	-	-	-	-	0.94	18.86	72.30	-	72.30
State Department for Trade and Enterprise Development	99.75	-	33.53	-	-	0.76	-	15.86	149.90	-	149.90
State Department for Industrialization	846.45	-	-	90.00	-	-	19.92	3.28	959.64	-	959.64
State Department for Labour	4.00	41.85	-	-	-	-	-	7.18	53.04	-	53.04
State Department for Social Protection, Pensions and Senior Citizens Affairs	123.04	-	3.55	-	-	-	-	256.84	383.44	-	383.44
Ministry of Petroleum and Mining	-	-	-	-	-	-	90.21	0.45	90.66	-	90.66
State Department for Tourism	88.75	-	-	-	-	-	-	-	88.75	-	88.75
State Department for Wildlife	127.47	-	-	-	-	-	-	-	127.47	-	127.47
State Department for Public Service	185.09	-	-	-	-	-	-	-	185.09	-	185.09
State Department for Youth	65.00	-	-	-	-	-	46.17	942.85	1,054.02	-	1,054.02
State Department for Gender	1,156.00	-	-	-	-	-	-	-	1,156.00	-	1,156.00
State Department for Regional and Northern Corridor Development	426.60	-	-	-	-	-	-	60.00	486.60	-	486.60
State Law Office and Department of Justice	26.75	-	8.00	-	-	-	-	-	34.75	-	34.75
The Judiciary	-	84.91	-	-	-	-	5.25	399.31	489.47	-	489.47
National Land Commission	-	-	-	-	-	-	-	189.00	189.00	-	189.00
Independent Electoral and Boundaries Commission	-	70.88	-	-	-	-	-	-	70.88	-	70.88
Parliamentary Joint Services	-	48.48	-	-	-	-	-	118.70	167.19	-	167.19
Teachers Service Commission	-	2.34	-	-	-	-	-	3.10	5.44	-	5.44
Total	64,515.81	1,095.94	5,986.23	132.02	171.03	1,498.58	633.69	38,099.33	112,132.62	45,669.23	66,463.39

Source: MDAs and National Treasury

Analysis of MDAs development expenditure by budget items shows that the highest spending by category was on Capital Transfers to SAGAs at Kshs.64.52 billion, representing 57.5 per cent of the gross development expenditure. A summary of the Capital transfers is annexed to this report.

The second highest spending category was Refurbishment of Buildings and Infrastructure at Kshs.5.99 billion, representing 5.3 per cent of the gross development expenditure. Other categories with significant expense include Purchase of Specialized Plant, Equipment and Machinery at Kshs.1.5 billion, and Construction of Non-residential building at Kshs.1.1 billion represent 1.3 per cent and 1 per cent respectively.

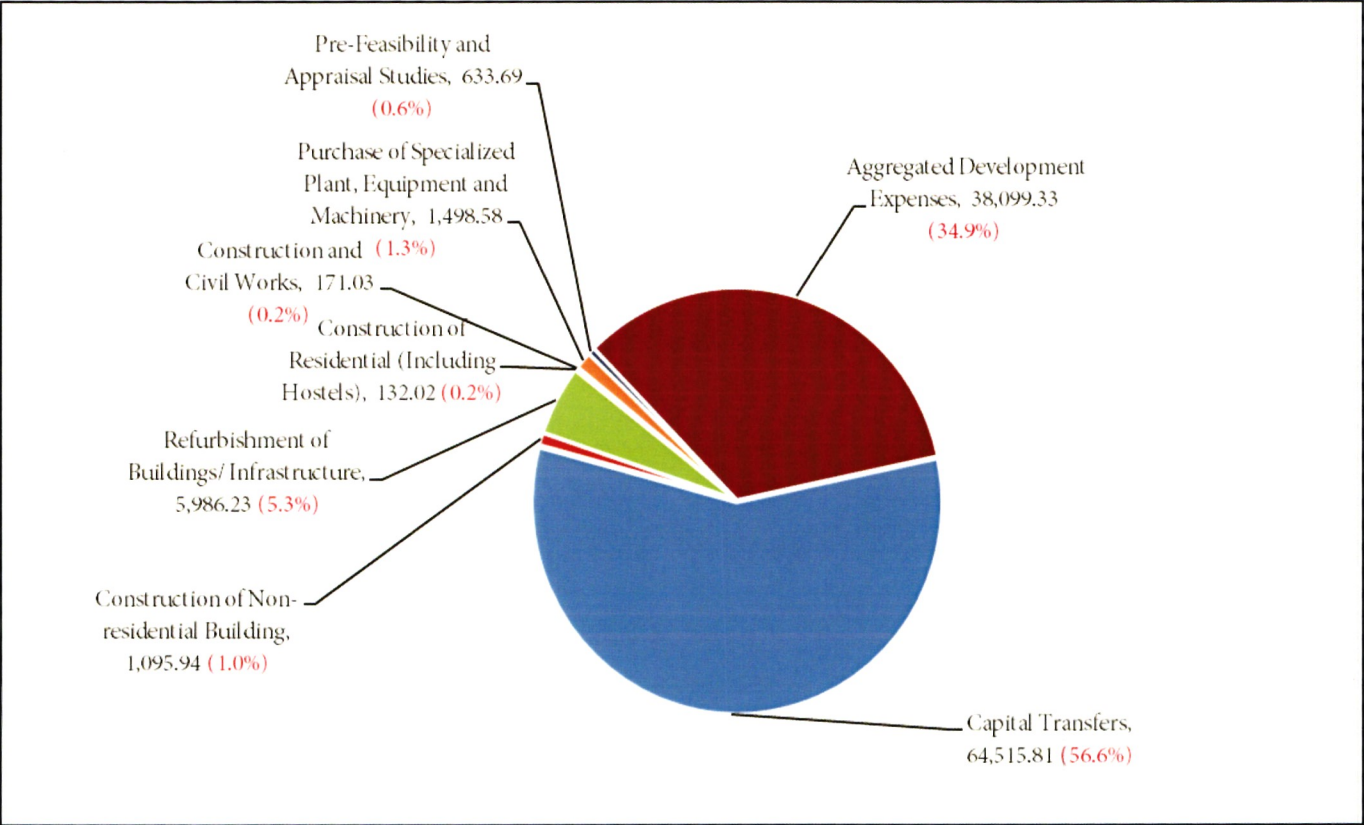
Further analysis shows that the State Department for Infrastructure had the highest Capital Transfers at Kshs.20.38 billion, representing 36.1 per cent of the total capital transfers, followed by the State Department for Planning at Kshs.10.47 billion, which represented 16.2 per cent. The State Department for Interior and Citizen Services incurred the highest expenditure on Construction of Non-residential Buildings at Kshs.434.37 million, representing 39.6 per cent of the expenditure under this category. The State Department for Housing and Urban Development reported the highest spending on refurbishing buildings/infrastructure at Kshs.2.7 billion, equivalent to 45.1 per cent of the total expenditure under this category.

Total aggregated development expenses comprised various budgeted line items and amounted to Kshs.38.10 billion. MDAs recording the highest expenditure under this category includes: -

- **Ministry of Health**-Kshs.3.34 billion paid to cater for rental of produced assets.
- **The State Department for Infrastructure** -Kshs.26.44 billion comprises funding to various projects from development partners at Kshs.24.81 billion and Road Maintenance Fuel Levy and Annuity at Kshs.1.58 billion, respectively.
- **The State Department for Housing and Urban Development** – Kshs.1.71 billion being payment for contracted technical and professional services.
- **The State Department for Crop Development and Agricultural Research**-Kshs.1.32 billion comprising Kshs.650 million as subsidies to private financial enterprises and Kshs.508.34 million for hire of transport, equipment and maintenance expenses.
- **The State Department for Youth Affairs**- Kshs.266.90 million towards contracted professional services, Kshs.359.84 million towards hospitality supplies and services and training expenses at Kshs.311.73 million under the Kenya Youth Empowerment Programme.

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

Figure 3.7: Breakdown Summary of MDAs’ Development Expenditure (Kshs. Million)



Source: MDAs and National Treasury

3.4.3 MDAs Recurrent Expenditure Analysis

In the FY 2021/22, gross allocation to recurrent ministerial expenditure amounted to Kshs.1.27 trillion, a decline compared to Kshs.1.25 trillion allocated in FY 2020/21. Total expenditure by MDAs in the period under review was Kshs.277.98 billion, representing 21.8 per cent of the gross recurrent estimates, growth compared to Kshs.261.05 billion (20.8 per cent), recorded in a similar period FY 2020/21.

A breakdown of the MDAs total recurrent expenditure in the first three months of FY 2021/22 is presented in Table 3.6.

Table 3.6: Breakdown of Recurrent Expenditure by MDAs (Kshs. Million)

MINISTRY/ STATE DEPART- MENT	COMPEN- SATION TO EMPLOYEES	OPERATIONS & MAINTENANCE (O&M)										Current Transfers	Gross Ex- penditure	(A-I-A)	Net Expend- iture
		Domestic Travel	Foreign Travel	Printing and Adver- tising	Rentals and Rates- Non -Residen- tial	Training	Hospitality	Maintenance Expens- es- Motor Vehicles	Main- tenance Expens- es- Other Assets	Legal Fees	Aggregated O&M Ex- penses				
The Executive Office of the President	3,093.61	93.10	8.23	1.32	2.46	2.48	98.31	12.13	7.70	-	916.95	-	4,236.29	-	4,236.29
State Department for Interior and Citizen Services	23,065.22	377.92	4.20	0.69	83.74	257.55	115.54	136.02	448.63	467.42	6,311.56	837.89	32,106.37	-	9,041.16
State Department for Correctional Services	5,014.64	11.95	-	0.06	-	0.12	0.09	0.33	0.02	-	13.09	-	5,040.30	2.40	5,037.91
State Department for Devolution	76.45	17.12	0.12	0.17	-	0.28	4.49	0.07	0.13	-	6.17	172.01	277.00	-	277.00
State Department for Development for the ASALs	33.62	3.51	0.69	-	-	1.00	3.30	-	-	-	3.11	173.09	218.32	-	218.32
Ministry of Defence	272.80	14.81	3.96	1.64	-	3.38	10.98	1.17	0.43	-	39.24	30,265.73	30,614.14	-	30,614.14
Ministry of Foreign Affairs	2,052.72	63.39	813.37	7.71	604.27	3.12	110.91	11.31	30.01	-	716.91	20.09	4,433.82	15.0	4,065.06
State Department for Vocational and Techni- cal Training	1,630.66	2.53	-	0.08	14.66	0.25	1.00	0.04	0.32	-	0.49	267.30	1,917.12	-	1,917.12
State Department for University Education and Research	35.15	4.08	2.62	0.24	0.80	0.60	2.75	1.39	-	-	5,454.82	12,346.18	17,848.63	-	17,848.63
State Department for Early Learning & Basic Education	903.06	6.11	0.54	1.38	9.62	1.02	2.13	3.22	0.71	-	15,887.97	5,982.82	22,798.59	-	22,798.59
State Department for Post Training and Skills Development	0.89	3.23	0.08	-	2.12	0.29	2.79	-	-	-	21.14	-	30.54	-	30.54
The National Treasury	712.21	18.96	12.79	2.62	14.49	10.77	87.46	1.80	0.44	-	1,536.10	6,379.99	8,777.63	-	8,777.63
State Department of Planning	112.47	16.18	1.23	1.23	7.62	6.48	15.25	2.23	1.10	-	55.18	631.17	850.14	-	850.14
Ministry of Health	3,240.13	24.71	0.46	0.10	-	16.60	22.04	1.49	2.83	-	105.77	6,348.09	9,762.22	4,355.00	5,407.22
State Department of Infrastructure	266.92	0.26	-	-	-	-	0.52	-	0.32	-	9,562.59	-	9,830.61	9,552.27	278.35
State Department of Transport	40.44	3.93	-	0.14	-	2.42	0.46	0.03	0.03	-	5.99	1,110.69	1,164.13	-	53.44

MINISTRY/ STATE DEPART- MENT	COMPEN- SATION TO EMPLOYEES	OPERATIONS & MAINTENANCE (O&M)										Current Transfers	Gross Ex- penditure	(A-I-A)	Net Expend- iture
		Domestic Travel	Foreign Travel	Printing and Adver- tising	Rentals and Rates- Non -Residen- tial	Training	Hospitality	Maintenance Expens- es- Motor Vehicles	Main- tenance Expens- es- Other Assets	Legal Fees	Aggregated O&M Ex- penses				
State Department for Shipping and Mari- time.	22.70	2.60	-	-	6.05	0.44	0.61	0.09	0.25	-	109.01	69.50	211.25	-	211.25
State Department for Housing and Urban Development	172.97	3.64	0.99	0.46	-	1.21	1.29	0.32	0.14	-	6.89	20.00	207.91	-	207.91
State Department for Public Works	199.54	1.53	0.08	0.01	18.56	0.17	1.02	0.43	0.35	0.14	8.86	319.00	549.70	-	549.70
Ministry of Water, San- itation and Irrigation	171.36	5.35	0.45	0.02	-	0.76	1.61	0.40	0.22	0.10	611.37	767.27	1,558.90	603.33	955.57
Ministry of Environ- ment and Forestry	294.75	1.91	0.09	0.13	-	-	2.98	0.68	0.22	-	325.77	1,899.62	2,526.14	0.43	2,525.71
Ministry of Lands and Physical Planning	621.30	0.36	-	-	-	0.07	0.04	0.20	-	-	12.28	-	634.24	2.55	631.69
State Department for Information Communications and Technology	62.50	3.03	0.38	0.11	2.56	2.36	1.50	1.01	0.04	-	2.80	269.50	345.78	-	345.78
State Department for Broadcasting & Tele- communications	102.11	9.55	0.25	25.19	4.14	0.44	4.65	4.65	0.63	-	49.94	960.03	1,161.57	391.25	770.52
State Department for Sports	55.79	2.84	(0.16)	0.02	-	-	0.91	0.01	0.31	-	181.71	-	241.43	35.25	206.18
State Department for Culture and Heritage	61.10	9.15	0.10	0.45	2.65	1.34	4.32	0.10	0.22	-	3.72	537.00	620.16	-	620.16
Ministry of Energy	102.64	7.42	0.55	0.30	0.08	1.66	4.21	1.41	2.23	-	9.70	278.75	408.95	-	408.95
State Department for Livestock.	353.50	9.66	0.43	0.16	13.19	1.46	17.50	1.27	0.42	-	141.56	44.02	583.16	275.33	307.83
State Department for Crop Development and Agricultural Research	225.35	2.07	-	0.42	1.74	0.76	0.84	0.60	0.44	-	11.93	1,712.33	1,956.48	-	1,956.48
State Department for Fisheries, Aquaculture and the Blue Economy	36.72	3.87	1.09	0.40	-	1.95	0.99	0.96	0.32	-	30.09	456.09	532.49	-	532.49
State Department for Cooperatives	59.26	7.18	1.67	0.28	0.09	1.44	3.92	0.47	0.29	-	9.56	6.55	90.71	-	90.71
State Department for Trade and Enterprise Development	111.46	8.02	2.02	0.32	1.95	0.54	4.66	0.67	0.24	-	8.61	295.82	434.31	-	434.31

MINISTRY/ STATE DEPARTMENT	COMPEN- SATION TO EMPLOYEES	OPERATIONS & MAINTENANCE (O&M)										Current Transfers	Gross Ex- penditure	(A-I-A)	Net Expend- iture
		Domestic Travel	Foreign Travel	Printing and Adver- tising	Rentals and Rates- Non -Residen- tial	Training	Hospitality	Maintenance Expens- es- Motor Vehicles	Main- tenance Expens- es-Other Assets	Legal Fees	Aggregated O&M Ex- penses				
State Department for Industrialization	101.25	5.39	0.95	0.24	1.68	4.64	0.74	0.43	0.41	-	34.53	571.00	721.26	-	721.26
State Department for Labour	169.68	10.18	1.12	0.69	55.64	0.22	6.06	1.30	0.56	-	22.36	138.91	406.72	-	406.72
State Department for Social Protection, Pensions and Senior Citizen Affairs	426.18	5.87	0.56	1.18	6.00	0.36	4.94	0.57	1.06	-	338.11	319.47	1,104.31	-	1,104.31
Ministry for Petroleum and Mining	130.07	0.35	-	-	-	-	0.81	0.14	0.08	-	4,970.12	-	5,101.57	4,916.92	184.65
State Department for Tourism	50.42	8.42	6.19	-	-	-	6.68	1.21	0.06	21.53	6.50	219.25	320.24	-	320.24
State Department for Wildlife	30.37	6.48	0.63	0.05	14.10	1.24	1.09	0.15	0.06	13.47	11.61	1,253.65	1,332.91	-	1,332.91
State Department for Public Service	180.17	18.71	1.66	0.10	21.85	6.91	12.19	0.06	0.16	9.57	2,519.22	2,430.52	5,201.12	443.65	4,757.47
State Department for Youth Affairs	110.75	6.50	1.92	2.22	19.60	6.04	4.25	2.15	2.08	0.10	18.56	-	174.18	-	174.18
State Department for Gender	71.11	4.89	0.19	0.49	5.80	0.25	3.07	0.14	0.07	-	118.22	0.11	204.35	-	204.35
State Department for East African Com- munity	68.80	15.28	13.60	0.61	9.79	0.06	5.84	0.70	0.10	-	8.39	-	123.18	-	123.18
State Department for Regional and Northern Corridor Development	30.91	5.20	-	0.08	-	0.07	3.40	1.24	0.28	-	69.26	513.25	623.70	111.75	511.95
State Law Office and Department of Justice	348.74	15.82	4.14	0.66	-	2.31	9.27	1.92	1.61	51.12	11.62	478.44	925.63	-	925.63
The Judiciary	2,196.41	86.57	9.88	3.22	5.53	0.11	20.45	34.73	1.96	-	449.57	-	2,808.43	-	2,808.43
Ethics and Anti-Cor- ruption Commission	519.59	51.25	-	5.42	20.58	21.49	16.10	8.08	7.56	2.33	81.24	-	733.65	-	733.65
National Intelligence Service	-	-	-	-	-	-	-	-	-	-	-	9,885.41	9,885.41	-	9,885.41
Office of the Director of Public Prosecutions	475.26	26.40	4.07	0.16	26.04	5.53	6.11	2.20	1.22	-	42.98	-	589.97	-	589.97
Office of the Registrar of Political Parties	43.13	10.41	-	0.09	8.47	0.15	0.55	0.07	-	-	26.28	743.82	832.97	-	832.97
Witness Protection Agency	80.91	1.03	-	0.32	7.96	0.34	2.42	1.02	0.76	-	56.49	-	151.24	-	151.24

MINISTRY/ STATE DEPART- MENT	COMPEN- SATION TO EMPLOYEES	OPERATIONS & MAINTENANCE (O&M)										Current Transfers	Gross Ex- penditure	(A-I-A)	Net Expend- iture
		Domestic Travel	Foreign Travel	Printing and Adver- tising	Rentals and Rates- Non -Residen- tial	Training	Hospitality	Maintenance Expens- es- Motor Vehicles	Main- tenance Expens- es- Other Assets	Legal Fees	Aggregated O&M Ex- penses				
Kenya National Com- mission on Human Rights	65.07	0.39	-	0.02	4.00	-	0.01	0.51	0.47	-	28.67	-	99.14	-	99.14
National Land Com- mission	236.61	7.41	0.41	1.26	-	1.50	6.27	0.74	0.12	-	85.99	-	340.32	-	340.32
Independent Electoral and Boundaries Com- mission	1,010.52	181.98	4.38	12.29	348.25	31.27	55.34	9.22	1.87	-	68.52	-	1,723.63	-	1,723.63
Parliamentary Joint Services	589.44	46.36	52.74	2.15	123.43	61.58	22.89	-	10.70	-	222.94	-	1,132.23	-	1,132.23
Parliamentary Service Commission	766.03	284.53	247.94	12.57	2.50	43.65	38.67	6.50	-	-	164.02	-	1,566.42	-	1,566.42
National Assembly	2,731.98	1,035.25	520.50	4.61	-	16.50	27.96	2.41	-	-	643.44	5.00	4,987.66	-	4,987.66
Judicial Service Com- mission	36.73	7.60	9.85	1.00	6.24	8.89	22.93	0.96	0.17	-	14.49	-	108.86	-	108.86
The Commission on Revenue Allocation	46.00	8.58	-	1.00	13.93	-	0.33	2.92	-	-	52.59	-	125.35	-	125.35
Public Service Com- mission	413.82	8.43	-	0.37	2.59	4.37	6.45	1.11	0.44	-	23.06	-	460.64	-	460.64
Salaries and Remuner- ation Commission	40.83	3.09	-	0.22	7.51	0.58	5.91	1.35	0.68	-	44.03	-	104.21	-	104.21
Teachers Service Com- mission	67,316.31	5.61	0.49	7.00	5.19	31.67	4.31	2.75	2.71	1.08	4,931.07	-	72,308.21	-	72,308.21
National Police Service Commission	84.43	5.76	-	-	-	0.63	2.81	0.28	0.47	0.07	25.83	-	120.28	-	120.28
Auditor General	838.58	87.06	-	0.14	-	3.78	4.36	0.16	10.06	-	157.06	-	1,101.20	180.14	921.07
Controller of Budget	84.20	1.21	-	0.02	-	0.52	0.87	0.68	0.02	-	1.12	-	88.63	-	88.63
The Commission on Administrative Justice	77.71	5.27	0.89	0.12	4.94	0.77	2.15	0.89	0.26	-	48.62	-	141.62	-	141.62
National Gender and Equality Commission	56.87	2.34	-	0.01	9.32	0.30	0.44	0.01	-	-	37.78	-	107.08	-	107.08
Independent Policing Oversight Authority	125.71	9.35	-	2.72	21.50	0.67	3.44	2.30	0.83	-	86.17	-	252.70	-	252.70
Total	122,758.63	2,718.96	1,738.35	106.68	1,543.24	577.38	837.97	273.40	545.83	566.93	61,710.31	57,581.33	277,978.06	22,349.70	255,628.35

Source: MDAs and National Treasury

The MDAs recurrent expenditure is disaggregated into Compensation to Employees, Operations and Maintenance, and Current Transfers to SAGAs as discussed below.

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.122.76 billion, representing 44.2 per cent of the Ministerial gross recurrent spending. However, this amount does not include salaries for Kenya Defence Forces and National Intelligence Services under the Security sector (reported as Current Transfers category). The TSC recorded the highest expenditure at Kshs.67.32 billion representing 54.8 per cent of the total spending on Compensation to Employees.

Operations and Maintenance

This category includes Travelling, Printing and advertising, Rent and rates for non-residential buildings, Training, Hospitality, Legal fees, and Maintenance expenses for motor vehicles and other assets. Some of the items aggregated under other expenses include refined fuels and Lubricants and fuel for transport, Contracted technical and professional services, Medical and Group Personal Insurance, and Domestic Loans to individuals and Households.

In the first three months of the FY 2021/22, travelling expenditure was Kshs.4.45 billion, recording growth compared to Kshs.2.67 billion recorded in FY 2020/21. This comprised domestic travel of Kshs.2.72 billion and Kshs.1.74 billion on foreign travel. Expenditure on Rentals and Rates-non-Residential Buildings was Kshs.1.53 billion, while hospitality was Kshs.837.97 billion.

Expenditure under aggregated O&M expenses comprised various budget lines and amounted to Kshs.57.58 billion in the period under review. MDAs recording high expenditure under this category includes:

- **State Department for Interior and Citizen Services** -Kshs.1.2 billion for purchasing specialized materials and supplies and Kshs.467.43 million for fuel and lubricants.
- **Ministry of Foreign Affairs**- Kshs.179.13 million for contracted professional services, Kshs.137.55 million for purchase of motor vehicles, Kshs.134.96 million for Scholarships and other education benefits and Kshs.101 million for electricity, water, sewerage and gas.
- **State Department for University Education and Research**- Kshs.5.45 billion for domestic loans to individuals and households.
- **State Department for Early Learning and Basic Education**-Kshs.14.84 billion for subsidies to Board of Governors maintained school, referred to as capitation.
- **The National Treasury** -Kshs.1.51 billion for Contracted professional services.
- **State Department for Infrastructure** -Kshs.9.24 billion for Road Maintenance Levy Fund under Kenya Roads Board.
- **State Department for Social Protection, Pensions and Senior Citizen Affairs**- Kshs.326.38 million transfers to individuals and households known as Inua Jamii Programme to support vulnerable citizens.
- **Ministry of Petroleum and Mining**- Kshs.4.97 billion for Oil Market Stabilization.

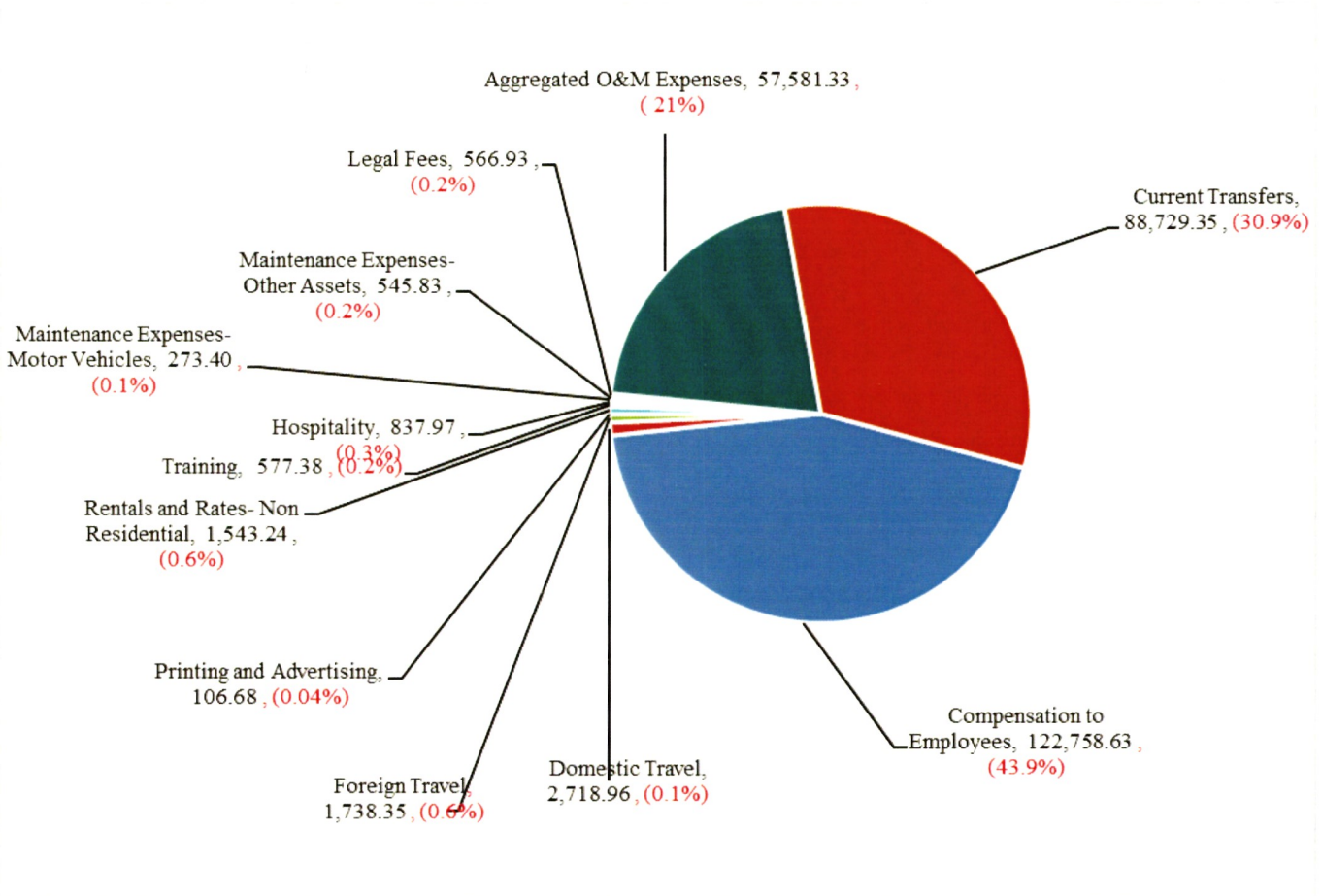
- **National Assembly**-Kshs.643.44 million for Constituency office expenses.
- **Teacher Service Commission**- Kshs.4.93 billion for Medical and Group Personal Insurance.
- **State Department for Public Service** -Kshs.2 billion for Employer Contributions to National Social and Health Insurance Scheme.

Current Transfers

Current Transfers by the MDAs may be in the form of Subsidies, Grants or direct transfers to SAGAs, which are meant to complement activities and mandates executed on behalf of parent ministries. In the first three months of the FY 2021/22, Current transfers amounted to Kshs.88.73 billion, representing 31.9 per cent of the gross ministerial recurrent expenditure. The Ministry of Defence reported the highest transfer at Kshs.30.27 billion representing 34.1 per cent, majorly transferred to Kenya Defence Forces. Current transfers are annexed to this report.

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

Figure 3.8: Summary Analysis of Ministerial Recurrent Expenditure in the first three months of the FY 2021/22 (Kshs. Million)



Source: MDAs and National Treasury

3.5 Pending Bills for National Government 30th September 2021

Pending bills refer to outstanding financial obligations at the close of the financial year. In our BIRR for the period ending 30th June 2021, MDAs pending bills reported by the National Treasury were at Kshs.36.35 billion for seventeen MDAs. Updated data availed by the National Treasury for MDAs shows that pending bills as of 30th June 2021 stood at Kshs.56.78 billion and a total of Kshs.3.80 billion was paid in the first

three months of the FY 2021/22, leaving an outstanding balance at Kshs.52.88 billion, excluding Kshs.100.15 million considered as ineligible. Table 3.7 presents the national government pending bills status as of 30th September 2021.

Table 3.7: MDAs Pending Bills at 30th September 2021

MINISTRY/STATE DEPARTMENT	Balance from Prior Years	Bills for FY 2020/21	Total Pending Bills as of 30 th September 2021	Amount Paid in Quarter 1 FY 2021/22	Pending Bills Considered Ineligible in Quarter 1 FY 2021/22	Outstanding Balance as of 30 th September 2021
	A	B	C=A+B	D	F	G=(C-D-F)
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
The Executive Office of the President	180,837,576	470,930,569	651,768,145	81,601,297	-	570,166,848
The Executive Office of the President -Nairobi Metropolitan Services		-	-	-	-	-
State Department for Interior and Citizen Services	1,104,520,897	1,269,152,734	2,373,673,631	384,131,589	-	1,989,542,042
State Department for Correctional Services		221,938,896	221,938,896	-	-	221,938,896
State Department for Devolution	620,083,368	188,876,498	808,959,866	-	-	808,959,866
State Department for Development for the ASALs	4,995,406	29,259,465	34,254,871	-	-	34,254,871
Ministry of Defence		-	-	-	-	-
Ministry of Foreign Affairs	50,922,891	302,856,384	353,779,275	-	12,949,550	340,829,725
State Department for Vocational and Technical Training		22,500,596	22,500,596	-	7,500,596	15,000,000
State Department for University Education	762,328	-	762,328	-	-	762,328
State Department for Early Learning & Basic Education	-	6,413,080	6,413,080	-	-	6,413,080
State Department for Post Training and Skills Development		1,070,500	1,070,500	1,070,500	-	-
The National Treasury	-	553,550,431	553,550,431	-	-	553,550,431
State Department of Planning	5,397,937	22,664,908	28,062,845	22,664,908	3,027,937	2,370,000
Ministry of Health	96,871,159	44,810,837	141,681,996	-	-	141,681,996
State Department of Infrastructure	-	-	-	-	-	-
State Department of Transport	6,178,956,069	10,912,843	6,189,868,912	-	-	6,189,868,912
State Department for Shipping and Maritime.		176,245,737	176,245,737	-	-	176,245,737
State Department for Housing and Urban Development	237,402,424	3,372,040,925	3,609,443,349	3,168,046,626	-	441,396,723
State Department for Public Works	178,200,732	652,243,854	830,444,586	-	-	830,444,586
State Department for Environment and Forestry	23,445,823	73,241,930	96,687,753	-	-	96,687,753
Ministry of Water, & Sanitation and Irrigation	62,600,000	15,700,000	78,300,000	-	-	78,300,000
State Department of Lands and Physical Planning	-	-	-	-	-	-
State Department for Information Communications Technology & Innovation	18,224,829	16,488,841	34,713,670	-	-	34,713,670
State Department for Broadcasting & Telecommunications	443,754,319	526,348,816	970,103,135	-	-	970,103,135
State Department for Sports	1,140,371,688	-	1,140,371,688	-	-	1,140,371,688
State Department for Culture and Heritage	27,820,292	45,897,972	73,718,264	-	-	73,718,264
Ministry of Energy	-	421,438	421,438	-	-	421,438
State Department for Livestock.	216,717,627	341,516,639	558,234,267	74,525,240	-	483,709,027
State Department for Fisheries, Aquaculture and the Blue Economy	-	252,422,164	252,422,164	-	-	252,422,164

MINISTRY/STATE DEPARTMENT	Balance from Prior Years	Bills for FY 2020/21	Total Pending Bills as of 30 th September 2021	Amount Paid in Quarter 1 FY 2021/22	Pending Bills Considered Ineligible in Quarter 1 FY 2021/22	Outstanding Balance as of 30 th September 2021
	A	B	C=A+B	D	F	G=(C-D-F)
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
State Department for Crop Development & Agricultural Research	1,884,106,203	9,987,468,249	11,871,574,452	-	-	11,871,574,452
State Department for Cooperatives	-	2,624,246	2,624,246	-	-	2,624,246
State Department for Trade	-	34,297,785	34,297,785	-	-	34,297,785
State Department for Industrialization	21,958,549	2,326,313	24,284,862	-	-	24,284,862
State Department for Labour	35,147,078	76,535,746	111,682,824	-	-	111,682,824
State Department for Social Protection, Pensions & Senior Citizens Affairs	5,383,960	36,916,450	42,300,410	-	-	42,300,410
State Department for Mining	35,429,881	29,745,894	65,175,775	-	-	65,175,775
State Department for Petroleum	222,772,578	115,954,566	338,727,144	-	-	338,727,144
State Department for Tourism	4,041,905	-	4,041,905	-	-	4,041,905
State Department for Wildlife	2,628,217,024	-	2,628,217,024	-	-	2,628,217,024
State Department for Gender	-	18,935,067	18,935,067	-	-	18,935,067
State Department for public Service NYS	15,578,137,696	-	15,578,137,696	-	-	15,578,137,696
State Department for Public Service - HQ	69,163,054	162,253,341	231,416,395	-	-	231,416,395
State Department for Youth Affairs	-	47,394,293	47,394,293	-	-	47,394,293
State Department for East African Community	4,453,133	8,424,156	12,877,289	-	-	12,877,289
State Department for Regional and Northern Corridor Development	2,218,189,272	9,580,294	2,227,769,566	-	-	2,227,769,566
State Law Office and Department of Justice	73,421,511	63,217,216	136,638,727	-	-	136,638,727
The Judiciary	126,588,772	570,680,879	697,269,651	53,305,928	1,802,160	642,161,563
Ethics and Anti-Corruption Commission	25,382,916	-	25,382,916	-	-	25,382,916
National Intelligence Service	-	-	-	-	-	-
Office of the Director of Public Prosecutions	654,370	1,333,000	1,987,370	-	-	1,987,370
Office of the Registrar of Political Parties	-	1,351,489	1,351,489	893,316	-	458,173
Witness Protection Agency	-	-	-	-	-	-
Kenya National Commission on Human Rights	-	8,328,437	8,328,437	109,985	-	8,218,452
National Land Commission	23,730,437	582,936,594	606,667,031	-	-	606,667,031
Independent Electoral and Boundaries Commission	2,266,585,972	33,039,957	2,299,625,929	-	74,857,757	2,224,768,171
Parliamentary Service Commission	11,467,900	71,185,688	82,653,588	-	-	82,653,588
National Assembly	61,156,950	18,609,025	79,765,975	-	-	79,765,975
Parliamentary Joint Services	24,565,471	323,973,584	348,539,055	-	-	348,539,055
Judicial Service Commission	354,160	21,688,746	22,042,906	-	-	22,042,906
The Commission on Revenue Allocation	4,300,227	3,318,294	7,618,521	6,668,521	-	950,000
Public Service Commission	-	912,720	912,720	-	-	912,720
Salaries and Remuneration Commission	-	953,907	953,907	-	-	953,907
Teachers Service Commission	-	-	-	-	-	-
National Police Service Commission	527,260	-	527,260	-	-	527,260
Auditor General	-	4,810,295	4,810,295	4,810,295	-	-

MINISTRY/STATE DEPARTMENT	Balance from Prior Years	Bills for FY 2020/21	Total Pending Bills as of 30 th September 2021	Amount Paid in Quarter 1 FY 2021/22	Pending Bills Considered Ineligible in Quarter 1 FY 2021/22	Outstanding Balance as of 30 th September 2021
	A	B	C=A+B	D	F	G=(C-D-F)
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Controller of Budget	-	-	-	-	-	-
The Commission on Administrative Justice	-	2,545,903	2,545,903	-	-	2,545,903
National Gender and Equality Commission	-	962,325	962,325	-	-	962,325
Independent Policing Oversight Authority	-	526,925	526,925	516,591	10,334	-
Total	3,798,344,796	100,148,334	52,879,465,955	3,798,344,796	100,148,334	52,879,465,955

Source: National Treasury & MDAs

Data from the Quarterly Economic Review Report by the National Treasury as of 30th June 2021 shows that pending bills for State Corporations stood at Kshs. KSh.323.2 billion. Therefore, total pending bills for the national government amount to Kshs.376.08 billion.

An analysis of financial reports submitted to the CoB shows discrepancies in figures self-reported by some MDAs and the National Treasury. There is, therefore, a need to reconcile the pending bills figures for the MDAs to ascertain the actual position of the pending bills for the National Government.

4 DEVELOPMENT AND RECURRENT EXPENDITURE ANALYSIS BY SECTOR

4.1 Introduction

The chapter analyses sector performance in the first three months of the FY 2021/22 and shows budget allocations to specific MDAs, exchequer issues and actual expenditure. This analysis presents exchequer issues as a percentage of net estimates, whereas expenditure is presented as a percentage of gross estimates. In the period under review, budget performance was targeted to average at 25 per cent of the annual estimates for both development and recurrent budget.

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

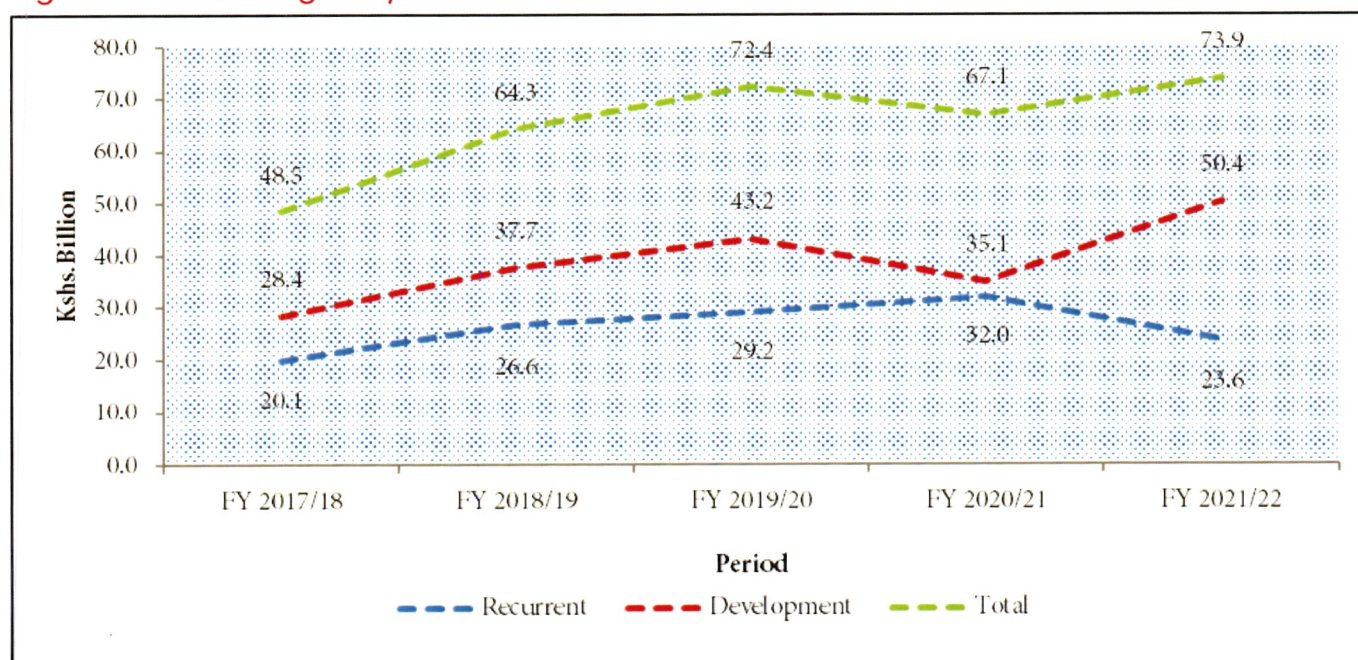
4.2 Agriculture, Rural and Urban Development (ARUD) Sector

The sector consists of five MDAs, namely: Ministry of Lands and Physical Planning (MoLPP), State Department for Crop Development and Agricultural Research, State Department for Livestock, State Department for Fisheries, Aquaculture and the Blue Economy and the National Land Commission (NLC), together with affiliated Semi-Autonomous Government Agencies and Training Institutions.

The overall goal of the sector is to attain national food security and sustainable management of land and the Blue Economy. Kenya's economic blueprint, the Kenya Vision 2030 and the Government Agenda on the 'Big Four' economic strategy both recognize the ARUD sector as a critical player in the economic and social development of the country through food production, employment and wealth creation, foreign exchange earnings, security of land tenure and land management.

The budgetary allocation to the sector in FY 2021/22 amounted to Kshs.73.94 billion, representing 2 per cent of the gross national budget, compared to Kshs.67.1 billion allocated in FY 2020/21. The allocation comprised Kshs.50.35 billion (68 per cent) for development activities and Kshs.23.62 billion (32 per cent) for recurrent expenditure. The State Department for Crop Development and Agricultural Research received the highest budgetary allocation at Kshs.44.93 billion (60.8 per cent of the sector's budget), while the NLC had the lowest budgetary allocation at Kshs1.4 billion (1.9 per cent of the ARUD sector allocation).

The high allocation to the State Department for Crop Development and Agricultural Research is due to its' key role in the agricultural policy and research management, national food policy, strategic food reserve, crops development, phytosanitary services and international standards compliance, agricultural farmers training, agricultural land resources inventory and management, among others. Figure 4.1 shows the trend of budgetary allocation for the ARUD sector for the period FY 2017/18 to FY 2021/22.

Figure 4.1: Budgetary Allocation Trend for ARUD Sector

Source: National Treasury

The total exchequer issues to the ARUD sector amounted to Kshs.8.30 billion, representing 13.1 per cent of the sector's net estimates, comprised of Kshs.4.35 billion for development expenditure, representing 9.4 per cent of development net estimates and Kshs.3.96 billion for recurrent spending representing 23.1 per cent of recurrent net estimates. Table 4.1 shows ARUD sector analysis of exchequer issues and expenditure in the first three months of FY 2021/22.

Table 4.1: ARUD Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)

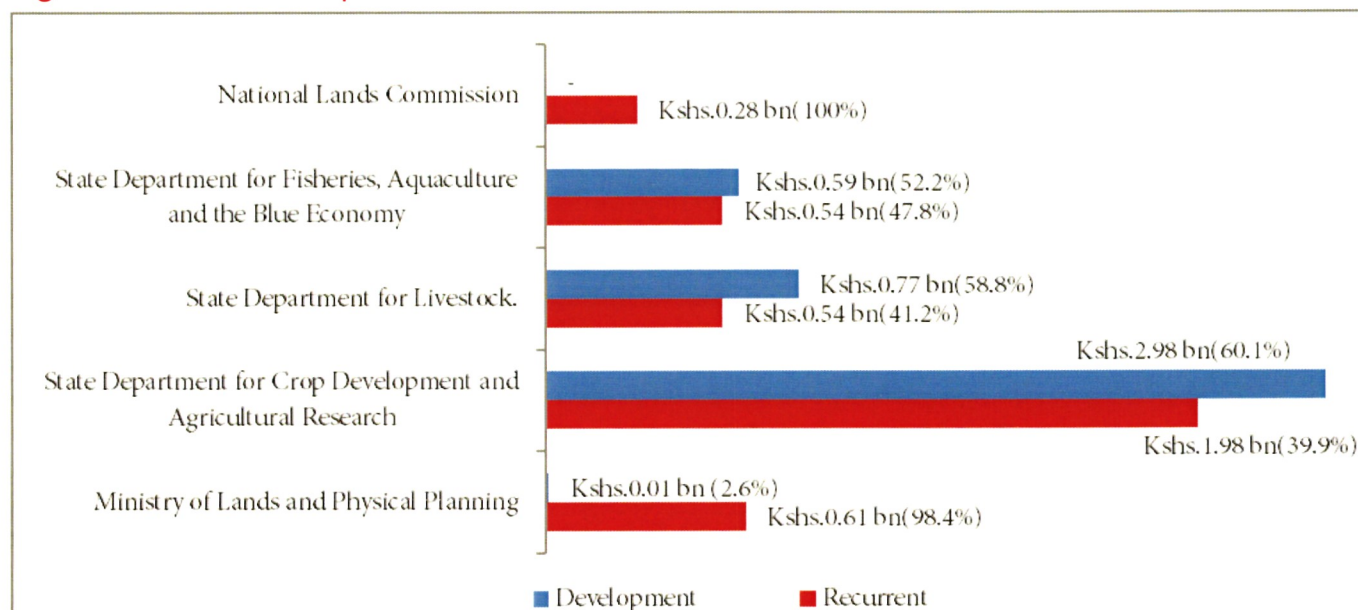
VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Ministry of Lands and Physical Planning	2.43	2.43	0.01	0.14	0.4	5.6	3.04	3.04	0.61	0.63	20.2	20.8
State Department for Livestock	5.65	5.42	0.77	1.10	14.2	19.6	3.43	2.31	0.54	0.58	23.4	17.0
State Department for Crop Development and Agricultural Research	31.50	27.72	2.98	2.37	10.7	7.5	13.4	8.10	1.98	1.96	24.4	14.6
State Department for Fisheries, Aquaculture and the Blue Economy	10.74	10.65	0.59	0.77	5.6	7.2	2.27	2.26	0.54	0.53	24.0	23.5
National Land Commission	-	-	-	-	-	-	1.44	1.44	0.28	0.34	19.6	23.6
Total	50.35	46.25	4.35	4.57	9.4	9.1	23.62	17.14	3.96	4.05	23.1	17.1
Sector Summary												

VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross Estimates
Development							50.35	46.25	4.57	4.57	9.4	9.1
Recurrent							23.62	17.14	3.96	4.05	23.1	17.1
Total							73.97	63.49	8.30	8.62	13.1	11.7

Source: MDAs and National Treasury

In the period under review, the State Department for Livestock received the highest proportion of development exchequer issues to development expenditure net estimates at 14.2 per cent, while the Ministry of Lands and Physical Planning received the lowest at 0.4 per cent. The State Department for Crop Development and Agricultural Research recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 24.4 per cent, while the NLC recorded the lowest ratio of 19.6 per cent. Figure 4.2 shows the exchequer issues to ARUD Sector in the first three months of FY 2021/22.

Figure 4.2: Exchequer Issues to ARUD Sector



Source: National Treasury

The total expenditure for the ARUD sector amounted to Kshs.8.62 billion, representing 13.1 per cent of the gross estimates, compared to 10.2 per cent recorded in a similar period of the FY 2020/21. This comprised of Kshs.4.57 billion for the development budget representing an absorption rate of 9.1 per cent, compared to 6.2 per cent recorded in a similar period of the FY 2020/21 and Kshs.4.05 billion for recurrent expenditure representing 17.1 per cent of the recurrent gross estimates, compared to 18.5 per cent recorded in a similar period of the FY 2020/21.

The State Department for Livestock recorded the highest absorption on development budget at 19.6 per cent while the Ministry of Lands and Physical Planning recorded the lowest at 5.6 per cent. The NLC recorded the highest recurrent expenditure to gross estimates at 23.6 per cent, while the State Department for Crop Development and Agricultural Research recorded the lowest at 14.6 per cent.

4.3 Education Sector

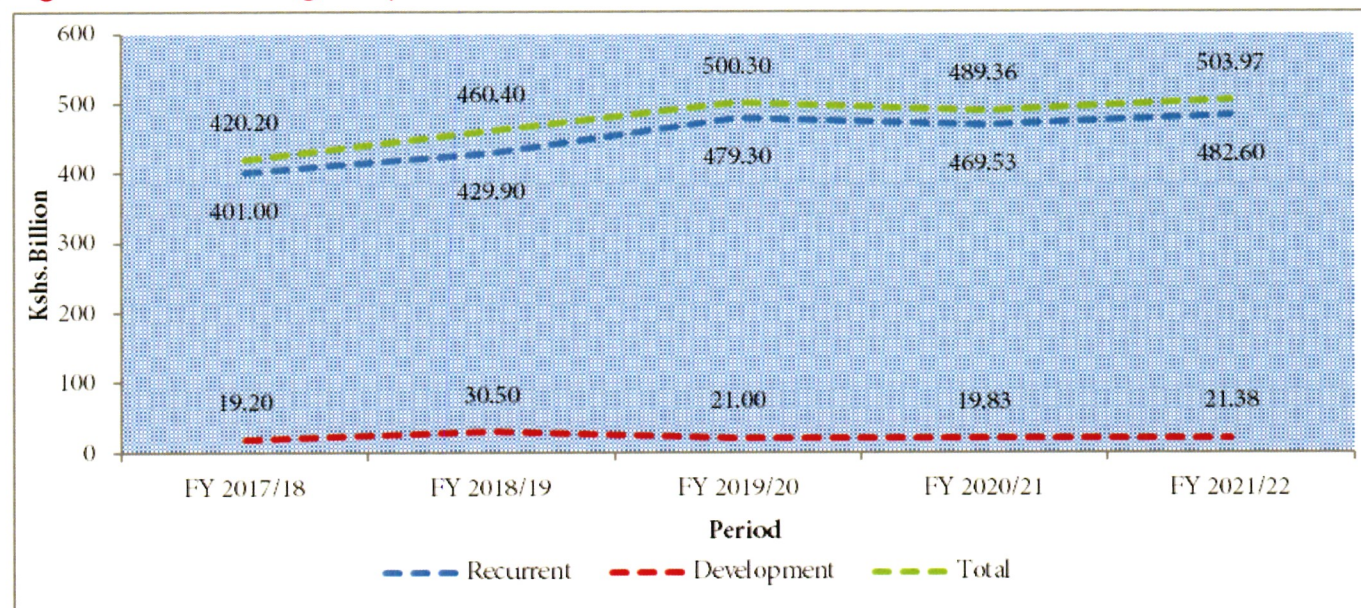
The Education Sector comprises of five MDAs, namely: State Department for Early Learning and Basic Education, State Department for University Education, State Department for Vocational and Technical Training, State Department for Post-Training and Skills Development and the Teachers Service Commission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

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

The budgetary allocation to the Education Sector in FY 2021/22 amounted to Kshs.503.97 billion, representing 14 per cent of the gross national budget, an increase compared to Kshs.489.36 billion allocated in the FY 2020/21. The allocation comprised Kshs.21.38 billion (4 per cent), for development activities and Kshs.482.60 billion (96 per cent), for recurrent expenditure.

TSC received the highest budgetary allocation of Kshs.281.70 billion (55.9 per cent of the sector's funding), which is attributed to its vital role in Teacher management. The State Department for Post Training and Skills Development had the lowest budgetary allocation of Kshs.268 million (0.05 per cent of the sector's funding), which is attributed to its mandate to provide an institutional framework to devise and implement national, sectoral and workplace strategies aimed at developing and improving the skills of the Kenyan workforce and management of talent and post-training policy. To support quality education, the government allocated Kshs.62.2 billion for Free Day Secondary Education, Kshs.15.8 billion for Higher Education Loans Board, and Kshs.12.0 billion for Free Primary Education, among others. Figure 4.3 shows the budgetary allocation trends of the Education sector for the period FY 2017/18 to FY 2021/22.

Figure 4.3: Budgetary Allocation Trend for the Education Sector



Source: National Treasury

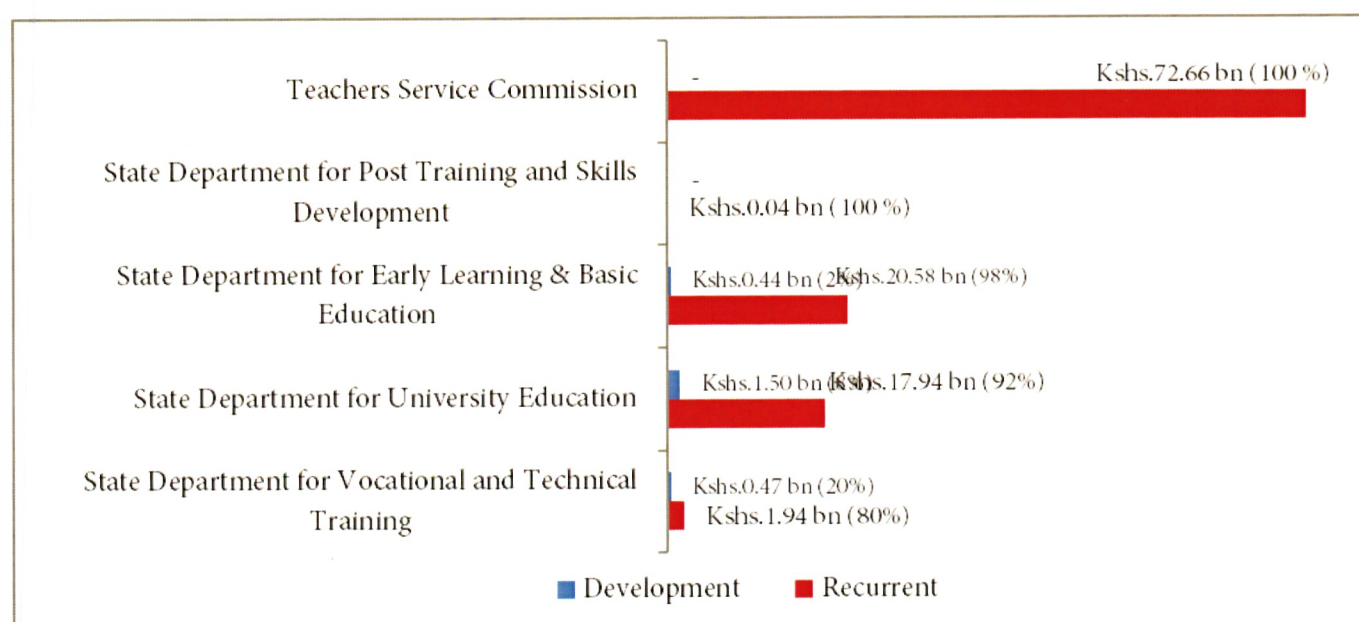
Total exchequer issues to the Education sector amounted to Kshs.115.56 billion, representing 25 per cent of the sector's net estimates, comprised of Kshs.2.41 billion for development expenditure, representing 13.5 per cent of development net estimates and Kshs.113.15 billion for recurrent spending representing 25.4 per cent of recurrent net estimates. Table 4.2 shows the Education sector analysis of exchequer issues and expenditure in the first three months of FY 2021/22.

Table 4.2: Education Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)

VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department for Vocational and Technical Training	4.65	2.25	0.47	0.62	21.0	13.3	18.65	13.95	1.94	1.92	13.9	10.3
State Department for University Education	4.36	3.61	1.50	1.44	41.6	33.1	91.06	60.30	17.94	17.85	29.7	19.6
State Department for Early Learning and Basic Education	11.73	11.43	0.44	1.15	3.8	9.8	91.56	90.13	20.58	22.80	22.8	24.9
State Department for Post-Training and Skills Development	-	-	-	-	-	-	0.27	0.27	0.04	0.03	14.1	11.4
Teachers Service Commission	0.65	0.65	-	0.01	-	0.8	281.06	280.54	72.66	72.31	25.9	25.7
Total	21.38	17.93	2.41	3.22	13.5	15.1	482.60	445.19	113.15	114.90	25.4	23.8
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							21.38	17.93	2.41	3.22	13.5	15.1
Recurrent							482.60	445.19	113.15	114.90	25.4	23.8
Total							503.97	463.12	115.56	118.12	25.0	23.41

Source: MDAs and National Treasury

In the first three months of the FY 2021/22, the State Department for University Education received the highest exchequer issues to net estimates for both development and recurrent expenditure at 41.6 and 29.7 per cent, respectively. The State Department for Early Learning and Basic Education recorded the lowest proportion of development exchequer issues to net estimates at 3.8 per cent, while the State Department for Vocational and Technical Training recorded the lowest for recurrent expenditure at 13.9 per cent. Figure 4.4 shows the exchequer issues to the Education Sector in the first three months of the FY 2021/22.

Figure 4.4: Exchequer Issues to the Education Sector

Source: National Treasury

The total expenditure for the Education sector amounted to Kshs.118.12 billion, recording 23.4 per cent of the gross estimates, compared to 22.1 per cent recorded in a similar period FY 2020/21. This comprised of Kshs.3.22 billion for the development budget representing an absorption rate of 15.1 per cent, compared to 20.5 per cent recorded in a similar period FY 2020/21, and Kshs.114.90 billion for recurrent expenditure representing 23.8 per cent of the recurrent gross estimates, compared to 22.5 per cent recorded in a similar period FY 2020/21.

The State Department for University Education recorded the highest absorption on development budget at 33.1 per cent, while the State Department for Early Learning and Basic Education recorded the lowest at 9.8 per cent. TSC recorded the highest proportion of recurrent expenditure to gross estimates at 25.7 per cent, while the State Department for Vocational and Technical Training recorded the lowest at 10.3 per cent.

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

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

The Sector aims to provide efficient, affordable and reliable infrastructure critical for the socio-economic transformation underscored in the Third Medium Term Plan (MTP III) 2018-2022 of the Kenya Vision 2030 and catalysing the realization of the “Big Four Agenda”.

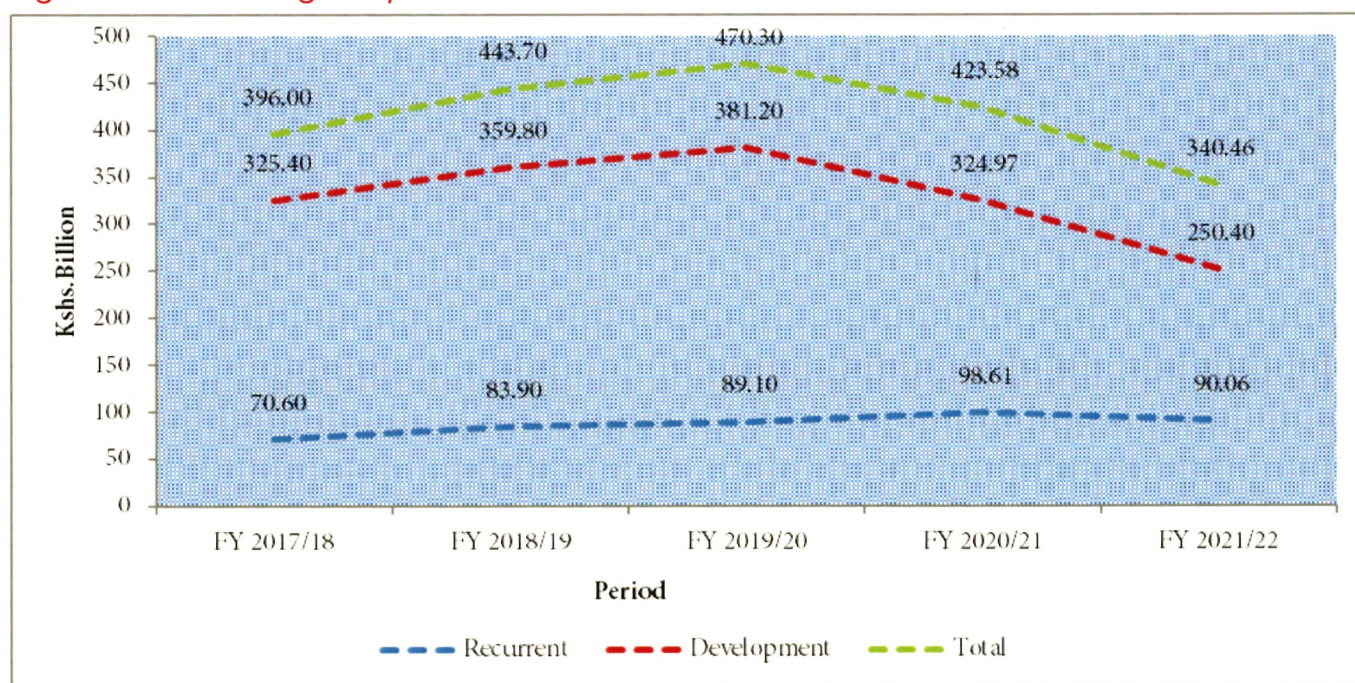
The sector’s key strategic goals include sustainable transport infrastructure and services, vibrant shipping and maritime industry, affordable and sustainable housing infrastructure, regulated construction industry, universal access to ICT services, and sufficient, secure, efficient and affordable energy.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

The budgetary allocation to the EI&ICT sector in the FY 2021/22 was Kshs.340.46 billion, representing 9 per cent of the gross national budget, compared to Kshs.423.59 billion allocated in the FY 2020/21. The allocation comprised Kshs.250.40 billion (74 per cent), for development programmes and Kshs.90.06 billion (26 per

cent), for recurrent expenditure. An analysis of MDAs under the EI&ICT sector shows that rail and road programmes allocation under the State Department for Transport were moved to the National Treasury and therefore reduced the sector gross allocation compared to FY 2020/21. Significant funding in the EI&ICT sector includes Kshs.94.7 billion for ongoing roads and bridges, Kshs.36.1 billion for rehabilitation of roads, Kshs.54.0 billion for maintenance of roads, Kshs.27.2 billion for construction of Standard Gauge Railway Phase II, Kshs.7.5 billion for LAPSET project, among others.

The State Department for Infrastructure received the highest budgetary allocation of Kshs.195.20 billion (57.4 per cent of the sector's share), attributed to its critical programmes in construction of roads and bridges and rehabilitation and maintenance of roads in the country. The State Department for Shipping and Maritime had the lowest budgetary allocation of Kshs.2.79 billion (0.9 per cent of the sector's budget). Figure 4.5 shows the budgetary allocation trend for the EI & ICT Sector for FY 2017/18 to FY 2021/22.

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



Source: National Treasury

Total exchequer issues for the sector amounted to Kshs.34.75 billion, representing 28.7 per cent of the sector's net estimates, comprised of Kshs.31.46 billion for development expenditure, representing 29.6 per cent of development net estimates and Kshs.3.51 billion for recurrent spending representing 22.3 per cent of recurrent net estimates. Table 4.3 shows EI&ICT sector analysis of exchequer issues and expenditure in the first three months of the FY 2021/22.

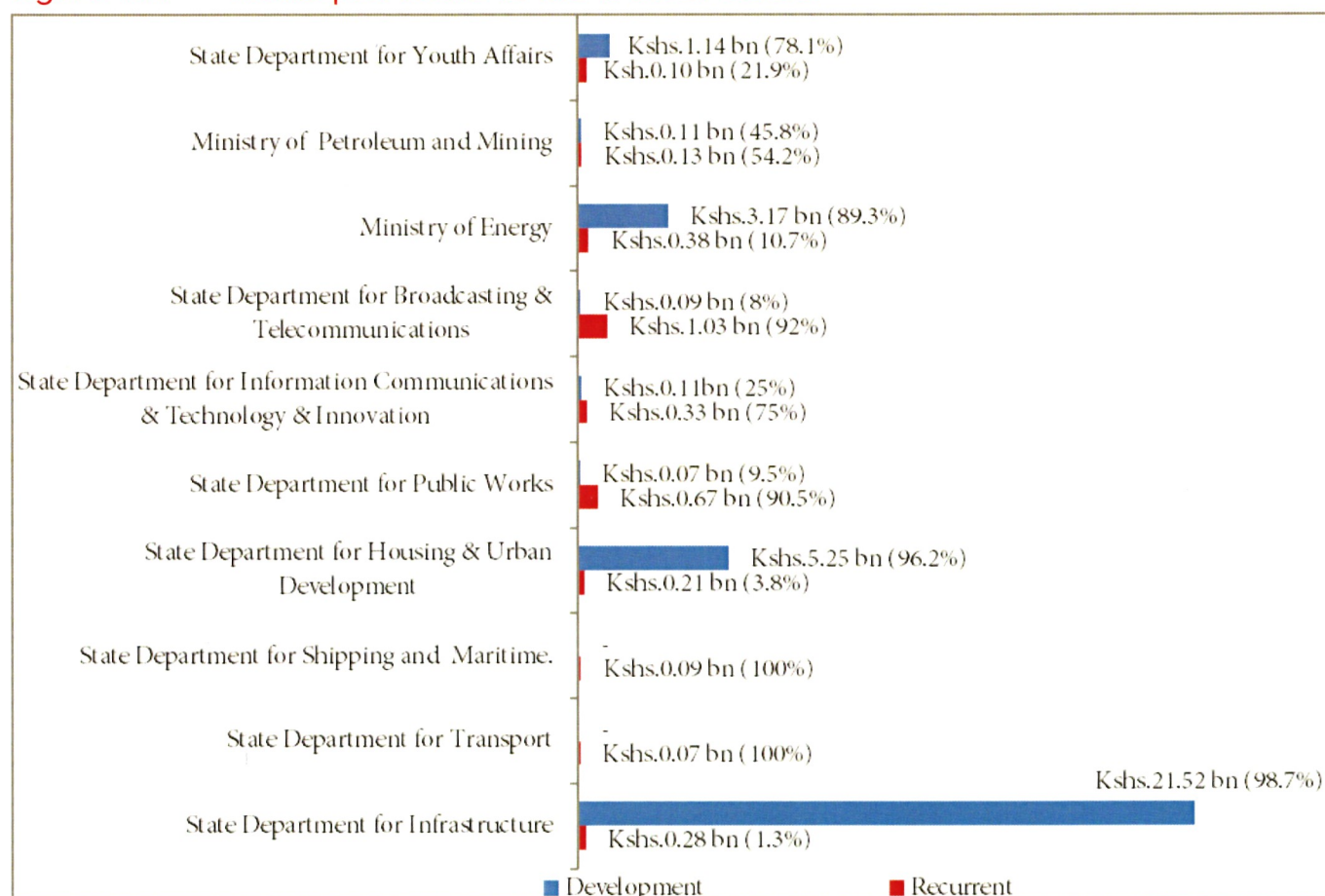
Table 4.3: EI & ICT-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)

VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department for Infrastructure	138.03	59.91	21.52	46.82	35.9	33.9	57.17	1.65	0.28	9.83	16.7	17.2
State Department for Transport	1.35	1.20	-	0.01	-	0.5	9.43	0.75	0.07	1.16	9.2	12.3

VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department for Shipping and Maritime.	0.75	0.09	-	0.003	-	0.4	2.04	0.50	0.09	0.21	18.3	10.4
State Department for Housing & Urban Development	14.05	13.00	5.25	5.43	40.4	38.6	1.23	1.23	0.21	0.21	16.8	16.9
State Department for Public Works	1.13	0.96	0.07	0.30	7.8	26.7	3.11	2.31	0.67	0.55	29.0	17.7
State Department for Information Communication Technology	21.20	4.71	0.11	2.30	2.3	10.9	1.59	1.52	0.33	0.35	21.5	21.8
State Department for Broadcasting and Telecommunications	0.50	0.50	0.09	0.10	18.9	20.5	6.46	3.83	1.03	1.16	27.0	18.0
Ministry of Energy	67.25	22.39	3.17	4.66	14.1	6.9	6.64	1.58	0.38	0.41	24.1	6.2
Ministry of Petroleum and Mining	2.93	0.77	0.11	0.09	13.7	3.1	0.97	0.74	0.13	5.10	17.9	~
State Department for Youth Affairs	3.21	2.91	1.14	1.05	39.2	32.8	1.44	1.44	0.32	0.17	22.5	12.1
Total	250.40	106.42	31.46	60.77	29.6	24.3	90.06	15.55	3.51	19.61	22.6	21.3
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							250.40	106.42	31.46	60.77	29.6	24.3
Recurrent							90.06	15.55	3.51	19.16	22.6	21.3
Total							340.46	121.98	34.97	79.92	28.7	23.5

Source: MDAs and National Treasury

In the first three months of FY 2021/22, the State Department for Housing & Urban Development received the highest proportion of development exchequer issues to development net estimates at 40.4 per cent, while the State Department for Information Communication Technology recorded the lowest at 2.3 per cent. The State Department for Public Works recorded the highest proportion of recurrent exchequer issues to recurrent net estimates at 29 per cent, while the State Department for Transport recorded the lowest at 9.2 per cent. Figure 4.6 shows the EI & ICT sector's exchequer issues in the first three months of FY 2021/22.

Figure 4.6: Exchequer Issues to the EI & ICT Sector

Source: National Treasury

The total expenditure for the EI&ICT sector amounted to Kshs.79.92 billion, representing 23.5 per cent of the gross estimates, compared to 35.6 per cent recorded in a similar period of FY 2020/21. This comprised of Kshs.60.77 billion for the development budget representing an absorption rate of 24.3 per cent, compared to 41.3 per cent recorded in a similar period FY 2020/21 and Kshs.19.16 billion for recurrent expenditure representing 21.3 per cent of the recurrent gross estimates, compared to 18.9 per cent recorded in a similar period of FY 2020/21.

The State Department for Housing & Urban Development recorded the highest absorption on development budget at 38.6 per cent, while the State Department for Shipping and Maritime recorded the lowest at 0.4 per cent. The Ministry of Petroleum and Mining recorded the highest recurrent expenditure to gross estimates, more than 100 per cent, while the Ministry of Energy recorded the lowest at 6.2 per cent.

4.5 Environment Protection, Water and Natural Resources Sector

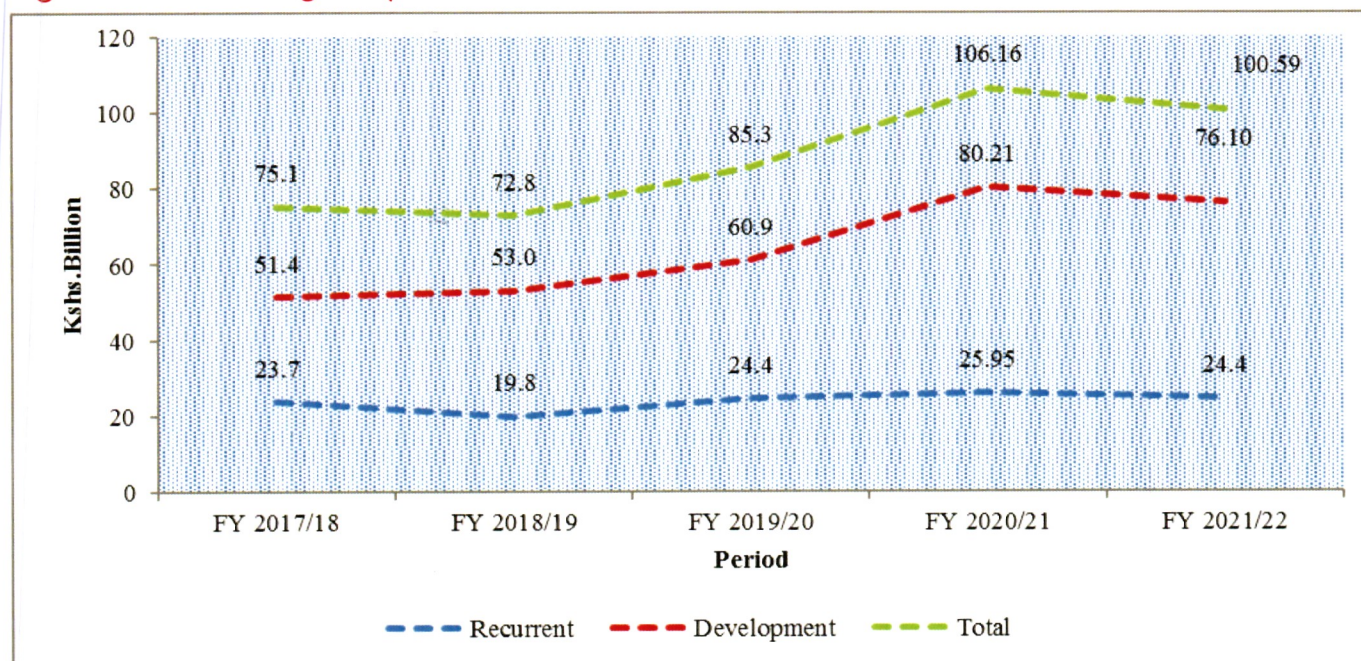
The Environment Protection, Water and Natural Resources Sector (EPW&NR) comprises three MDAs: Ministry for Environment and Forestry, Ministry of Water, Sanitation and Irrigation, and State Department for Wildlife.

The mandate of the EPW&NR sector is to ensure sustainable development in a clean, healthy and secure environment. Its specific objectives are to: enhance sustainable management of the environment, water, irrigation and natural resources; ensure access to water and natural resources for the benefit of socio-economic development and enhance capacity building for environment, water and natural resources management. It also aims to increase land utilisation through irrigation, drainage and land reclamation; strengthen research on the environment, water and natural resources for sustainable development, protect and reclaim the environment to establish a durable and sustainable system of action and resilience to climate change.

The budgetary allocation to the EPW&NR in the FY 2021/22 amounted to Kshs.100.59 billion, representing 3 per cent of the gross national budget, compared to Kshs.106.16 billion allocated in the FY 2020/21.

The allocation comprised Kshs.76.10 billion (77.2 per cent) for development activities and Kshs.24.49 billion (24 per cent) for recurrent expenditure. Ministry of Water & Sanitation and Irrigation received the highest budgetary allocation of Kshs.77.61 billion (77.2 per cent of the sector's allocation), while the State Department for Wildlife had the lowest budgetary allocation Kshs.8.24 billion (8.2 per cent of the sector's allocation). Figure 4.7 shows the budgetary allocation trend for the EPW&NR Sector for FY 2017/18 to FY 2021/22.

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



Source: National Treasury

The total exchequer issues to the EPW&NR sector amounted to Kshs.11.06 billion, representing 20 per cent of the sector's net estimates, comprised of Kshs.6.74 billion for development expenditure, representing 17.9 per cent of development net estimates and Kshs.4.31 billion for recurrent spending representing 24.5 per cent of recurrent net estimates. Table 4.4 shows EPW&NR sector analysis of exchequer issues and expenditure in the first three months of FY 2021/22.

Table 4.4: EPW&NR Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)

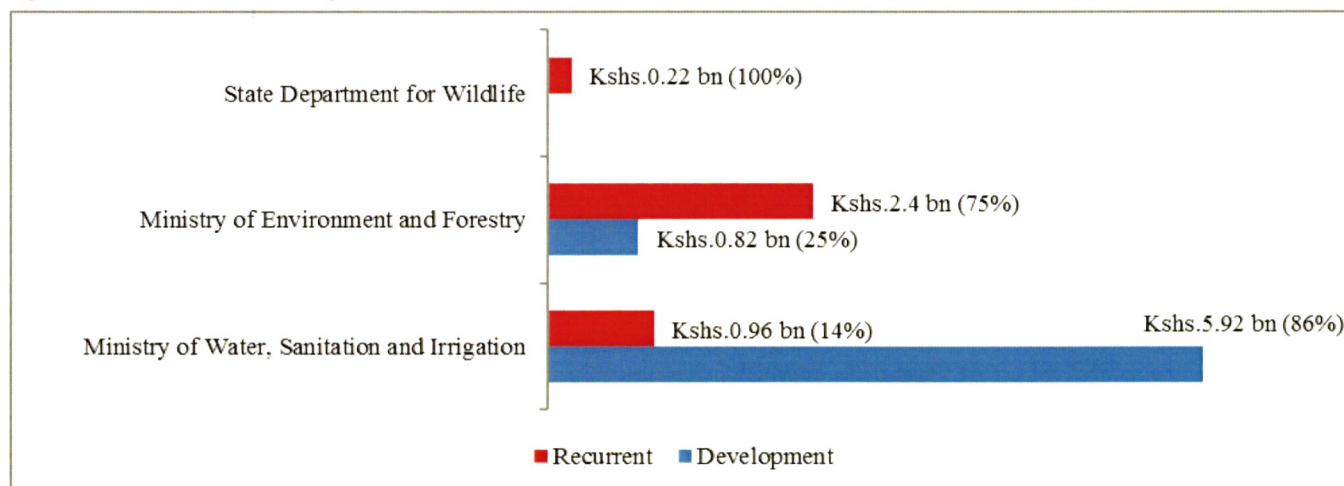
VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Ministry of Water & Sanitation and Irrigation	71.22	33.71	5.92	5.60	17.6	7.9	6.40	4.01	0.96	1.56	24.0	24.4
Ministry of Environment and Forestry	4.25	3.37	0.82	0.87	24.3	20.6	10.48	9.21	2.40	2.53	26.0	24.1
State Department for Wildlife	0.63	0.57	0.003	0.13	0.5	20.1	7.61	4.39	0.95	1.33	21.7	17.5
Total	76.10	37.65	6.74	6.60	17.9	8.7	24.49	17.62	4.31	5.42	24.5	22.1

VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							76.10	37.65	6.74	6.60	17.9	8.7
Recurrent							24.49	17.62	4.31	5.42	24.5	23.9
Total							100.59	55.26	11.06	12.02	20.0	11.9

Source: MDAs and National Treasury

In the first three months of FY 2021/22, the Ministry of Environment and Forestry received the highest proportion of exchequer issues to net estimates for both development and recurrent at 24.3 and 26 per cent, respectively. The State Department for Wildlife received the lowest proportion of exchequer issues to net estimates for both development and recurrent expenditure at 0.5 per cent and 21.7 per cent, respectively. Figure 4.8 shows the exchequer issues to the EPW&NR Sector in the first three months of FY 2021/22.

Figure 4.8: Exchequer Issues to EPW&NR Sector



Source: National Treasury

Total expenditure for the EPW&NR sector amounted to Kshs.12.02 billion, representing 11.9 per cent of the gross estimates, compared to 18.8 per cent recorded in a similar period, FY 2020/21. This comprises of Kshs.6.60 billion for the development budget representing an absorption rate of 8.7 per cent, compared to 17.5 per cent recorded in a similar period FY 2020/21 and Kshs.5.42 billion for recurrent expenditure representing 22.1 per cent of the recurrent gross estimates compared to 22.5 per cent recorded in a similar period FY 2020/21.

The Ministry of Environment and Forestry recorded the highest absorption on development budget at 20.6 per cent while the Ministry of Water, Sanitation and Irrigation recorded the lowest at 7.9 per cent. The Ministry of Water, Sanitation and Irrigation recorded the highest recurrent expenditure to gross estimates at 24.1 per cent, while the State Department for Wildlife recorded the lowest at 17.5 per cent.

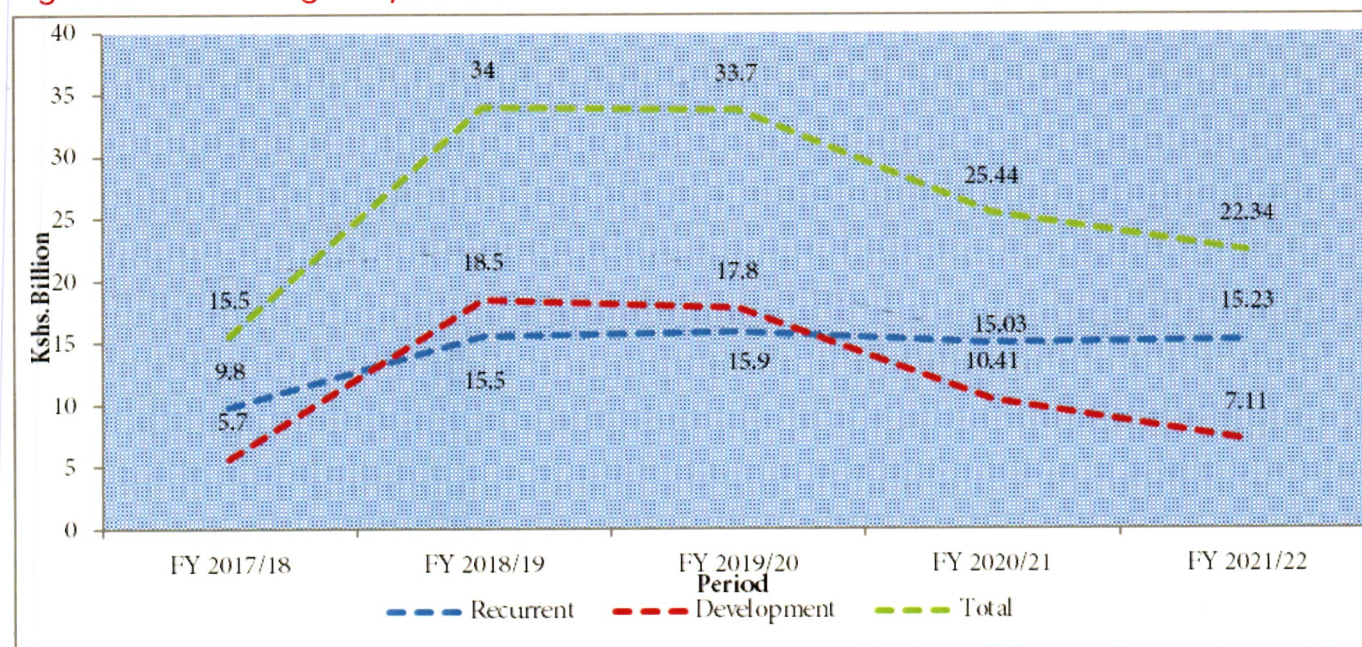
4.6 General Economic and Commercial Affairs (GECA) Sector

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

The sector is a significant player in job and wealth creation, industrial development, investments and trade promotion, tourism development, savings mobilisation and cooperative development, regional integration and development.

The budgetary allocation to the GECA sector in the FY 2021/22 amounted to Kshs.22.34 billion representing 0.6 per cent of the gross national budget, compared from Kshs.25.44 billion allocated in the FY 2020/21. The allocation comprises Kshs.7.11 billion (32 per cent) for development activities and Kshs.15.23 billion (68 per cent) for recurrent expenditure. The State Department for Industrialization received the highest budgetary allocation of Kshs.6.39 billion (28.6 per cent of the sector's budget), while the State Department for East African Community had the lowest budgetary allocation of Kshs.609.85 million (2.7 per cent of the sector's funding). Figure 4.9 shows the budgetary allocation trend for the GECA Sector from FY 2017/18 to FY 2021/22.

Figure 4.9: Budgetary Allocation Trend for the GECA Sector



Source: National Treasury

The total exchequer issues to the GECA sector amounted to Kshs.3.67 billion, representing 23.4 per cent of the sector's net estimates, comprised of Kshs.1.55 billion for development expenditure, representing 23.9 per cent of development net estimates and Kshs.2.12 billion for recurrent spending representing 23 per cent of recurrent net estimates. Table 4.5 analyses exchequer issues and expenditure to the GECA sector in the first three months of FY 2021/22.

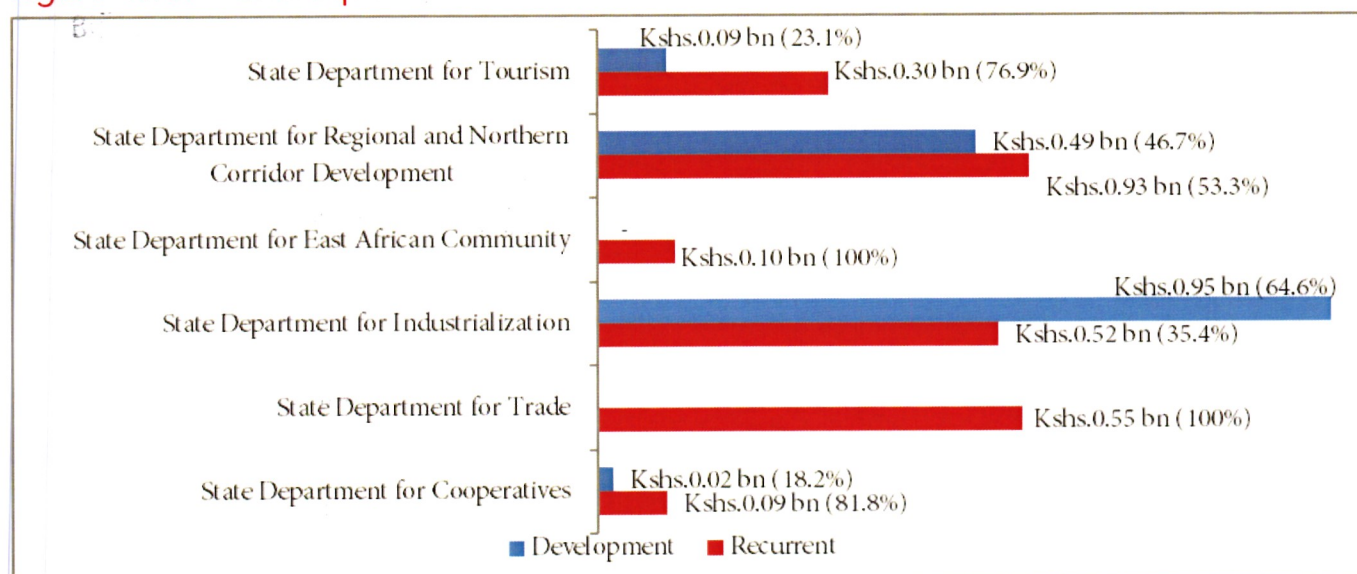
Table 4.5: GECA Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)

VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department for Co-operatives	0.52	0.52	0.02	0.07	3.7	13.8	1.23	0.39	0.09	0.09	24.1	7.4

VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department for Trade and Enterprise Development	1.74	1.24	-	0.15	-	8.6	2.29	2.24	0.55	0.43	24.5	19.0
State Department for Industrialisation	3.27	3.27	0.95	0.96	29.1	29.3	3.11	2.29	0.52	0.72	22.7	23.2
State Department for East African Community	-	-	-	-	-	-	0.61	0.61	0.10	0.12	15.8	20.2
State Department for Regional and Northern Corridor Development	1.10	0.97	0.49	0.49	50.3	44.4	2.79	2.31	0.56	0.62	24.2	22.42
State Department for Tourism	0.48	0.48	0.09	0.09	18.7	18.7	5.21	1.37	0.30	0.32	21.9	6.1
Total	7.11	6.48	1.55	1.76	23.9	24.7	15.23	9.22	2.12	2.31	23.0	15.2
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							7.11	6.48	1.55	1.76	23.9	27.4
Recurrent							15.23	9.22	2.12	2.31	23.0	15.2
Total							22.33	15.69	3.67	4.07	23.1	18.2

Source: MDAs and National Treasury

In the first three months of the FY 2021/22, the State Department for Regional and Northern Corridor Development received the highest proportion of development exchequer issues to development net estimates at 50.3 per cent, while the State Department for Co-operatives recorded the lowest at 3.7 per cent. The State Department for Trade and Enterprise Development recorded the highest proportion of recurrent exchequer issues to recurrent net estimates at 24.5 per cent, while the State Department for East Africa Community recorded the lowest at 15.8 per cent. Figure 4.10 shows the exchequer issues to GECA Sector in the first three months of FY 2021/22.

Figure 4.10: Exchequer Issues to the GECA Sector

Source: National Treasury

The total expenditure for the GECA sector during the period under review amounted to Kshs.4.07 billion, representing 18.2 per cent of the gross estimates, compared to 19.8 per cent recorded in the FY 2020/21. This comprised Kshs.1.76 billion for the development budget representing an absorption rate of 24.7 per cent, compared to 31.7 per cent recorded in a similar period FY 2020/21, and Kshs.2.31 billion for recurrent expenditure representing 15.2 per cent of the recurrent gross estimates compared to 11 per cent recorded in a similar period of FY 2020/21.

The State Department for Regional and Northern Corridor Development recorded the highest absorption on development budget at 44.4 per cent while the State Department for Trade and Enterprise Development recorded the lowest at 8.6 per cent. The State Department for Industrialisation recorded the highest recurrent expenditure to gross estimates at 23.2 per cent, while the State Department for Tourism recorded the lowest at 6.1 per cent.

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

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

The sector implements the following functions: security, correctional services, legal advisory services to government agencies and administration of justice. It also plays a significant role in promoting integrity and the fight against corruption, providing prosecution services, regulating political parties, protecting witnesses and human rights. Further, the sector also plays an instrumental role in the delimitation of electoral boundaries and management of the electoral process, promoting gender equality, the inclusion of marginalised groups and communities, and civilian policing oversight.

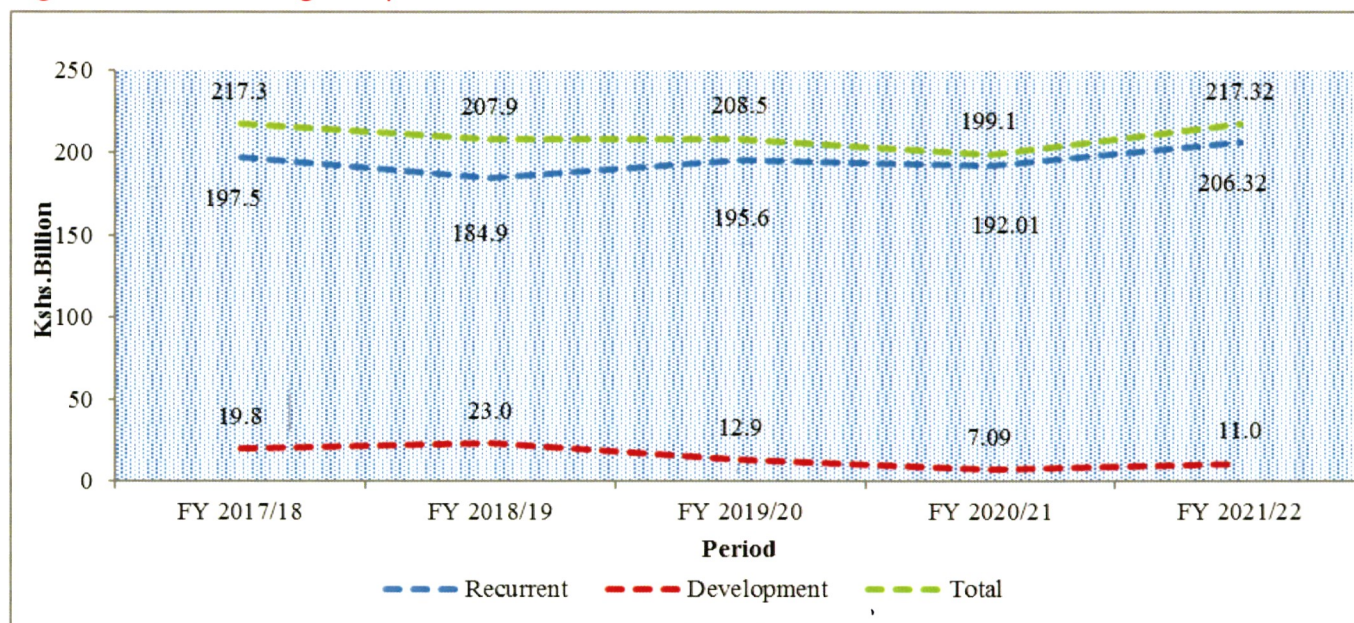
Besides, this sector plays a role in border management, peace-building and conflict management, registration services, regulation of the gaming industry, provision of population management services, eradicating drugs and substance abuse, crime research and government printing services. It also plays a crucial role in ensuring national values and promoting national cohesion.

The budgetary allocation to the GJLO Sector in the FY 2021/22 was Kshs.217.32 billion, representing 6 per cent of the gross national budget, compared to Kshs.199.10 billion allocated in the FY 2020/21. The allocation

comprises Kshs.11 billion (5 per cent) for development activities and Kshs.206.32 billion (95 per cent) for recurrent expenditure. The growth compared to FY 2020/21 is attributed to the additional funding of Kshs.10.0 billion to the IEBC towards preparations for the general elections in 2022.

The State Department for Interior and Citizen Services received the highest budgetary allocation of Kshs.138.59 billion (63.8 per cent of the sector's allocation), while the Kenya National Commission on Human Rights had the lowest budgetary allocation of Kshs.408.71 million (more than one per cent of the sector's funding). The high share of the State Department for Interior and Citizen Services is attributed to the National Police service budget. Figure 4.11 shows the budgetary allocation trend for the GJLO Sector for the period FY 2017/18 to FY 2021/22.

Figure 4.11: Budgetary Allocation Trend for the GJLO Sector



Source: National Treasury

The total exchequer issues to the sector amounted to Kshs.44.24 billion, representing 20.7 per cent of the sector's net estimates, comprised of Kshs.1.90 billion for development expenditure, representing 18.3 per cent of development net estimates and Kshs.42.33 billion for recurrent spending representing 20.8 per cent of recurrent net estimates. Table 4.6 shows the GJLO sector analysis of exchequer issues and expenditure in the first three months of FY 2021/22.

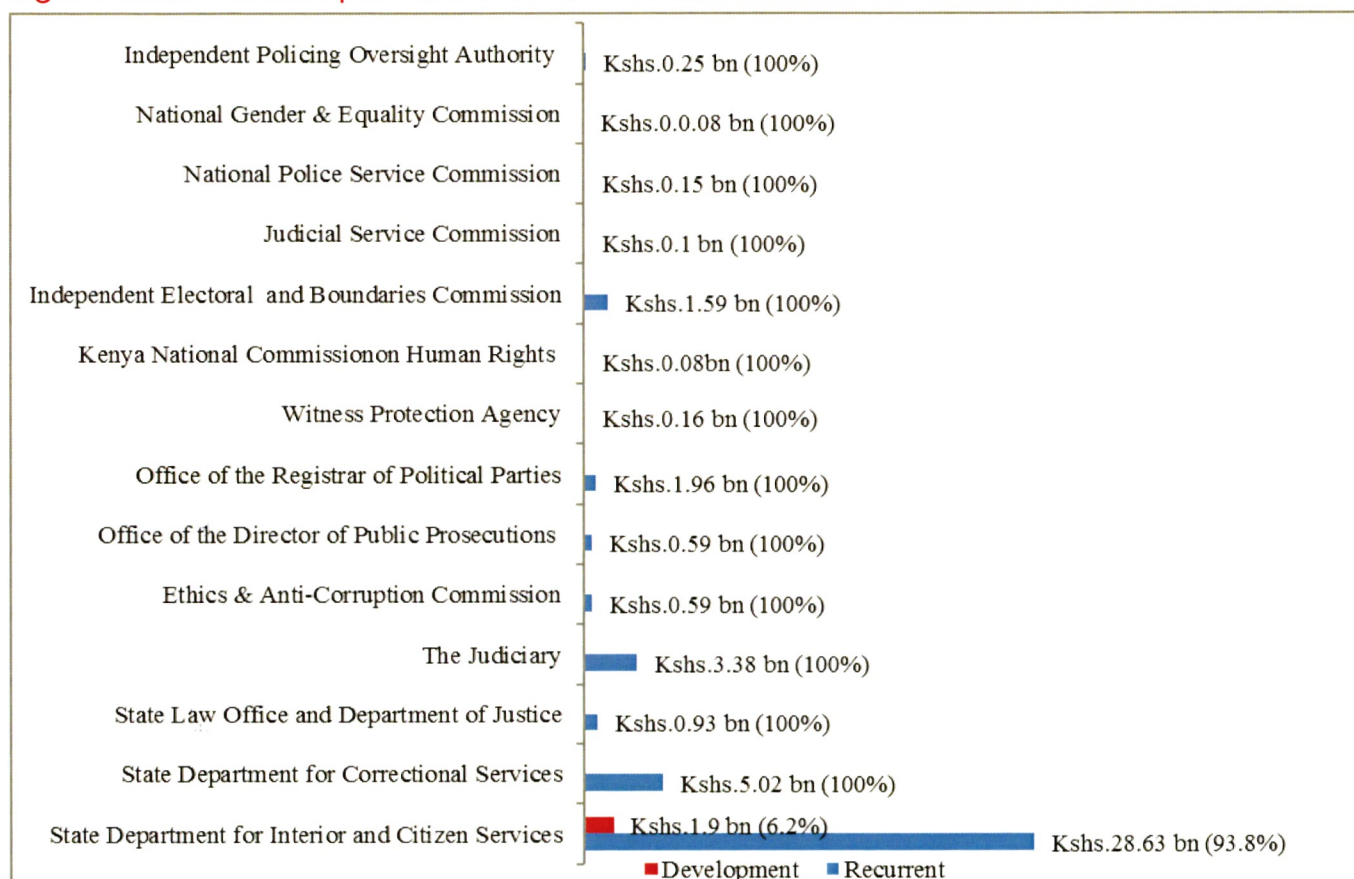
Table 4.6: GJLO Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)

VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department for Interior and Citizen Services	7.23	7.17	1.90	2.69	26.6	37.1	131.36	129.26	28.63	32.11	22.1	24.4
State Department for Correctional Services	0.91	0.84	-	-	-	-	28.75	28.75	5.02	5.04	17.5	17.5
State Law Office and Department of Justice	0.18	0.18	-	0.03	-	19.2	4.98	4.43	0.93	0.93	20.9	18.6
The Judiciary	2.33	1.90	-	0.49	-	21.0	15.00	15.00	3.38	2.81	22.6	18.7

VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
EACC	0.07	0.07	-	-	-	-	3.26	3.26	0.59	0.73	18.0	22.5
ODPP	0.15	0.15	-	-	-	-	3.13	3.13	0.56	0.59	17.9	18.9
ORPP	-	-	-	-	-	-	1.96	1.96	0.83	0.83	42.2	42.5
WPA	-	-	-	-	-	-	0.49	0.49	0.16	0.15	32.2	30.9
KNCHR	-	-	-	-	-	-	0.41	0.41	0.08	0.10	19.7	24.3
IEBC	0.13	0.13	-	0.07	-	56.7	14.23	14.23	1.59	1.72	11.2	12.1
JSC	-	-	-	-	-	-	0.58	0.58	0.10	0.11	17.8	18.7
NPSC	-	-	-	-	-	-	0.79	0.79	0.15	0.12	19.0	15.1
NGEC	-	-	-	-	-	-	0.44	0.44	0.08	0.11	17.5	24.5
IPOA	-	-	-	-	-	-	0.95	0.95	0.25	0.25	26.4	26.6
Total	11.0	10.43	1.90	3.28	18.3	29.8	206.32	203.67	42.33	45.60	20.8	22.1
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							11.00	10.43	1.90	3.28	18.3	29.8
Recurrent							206.32	203.67	42.33	45.60	20.8	22.1
Total							217.32	214.10	44.24	48.88	20.7	22.5

Source: MDAs and National Treasury

In the first three months of FY 2021/22, only the State Department for Interior and Citizen Services received development exchequer issues at 26.6 per cent of development net estimates. The ORPP recorded the highest proportion of recurrent exchequer issues to recurrent net estimates at 42.2 per cent, while IEBC recorded the lowest at 11.2 per cent. Figure 4.12 shows the exchequer issues to GJLO Sector in the first three months of the FY 2021/22.

Figure 4.12: Exchequer Issues to the GJLOS Sector

Source: National Treasury

The total expenditure for the GJLO sector amounted to Kshs.44.24 billion, representing 20.7 per cent of the gross estimates, compared to 21.7 per cent recorded in a similar period of FY 2020/21. This comprised of Kshs.3.28 billion for the development expenditure representing an absorption rate of 29.8 per cent, compared to 20.8 per cent recorded in a similar period, FY 2020/21, and Kshs.45.6 billion for recurrent expenditure representing 22.1 per cent of the recurrent gross estimates, compared to 21.7 per cent recorded in a similar period in the FY 2020/21.

The IEBC recorded the highest absorption on development budget at 56.7 per cent, while the State Law Office and Department of Justice recorded the lowest at 19.2 per cent. The ORPP recorded the highest recurrent expenditure to gross estimates at 42.5 per cent, while the IEBC recorded the lowest at 12.1 per cent.

4.8 Health Sector

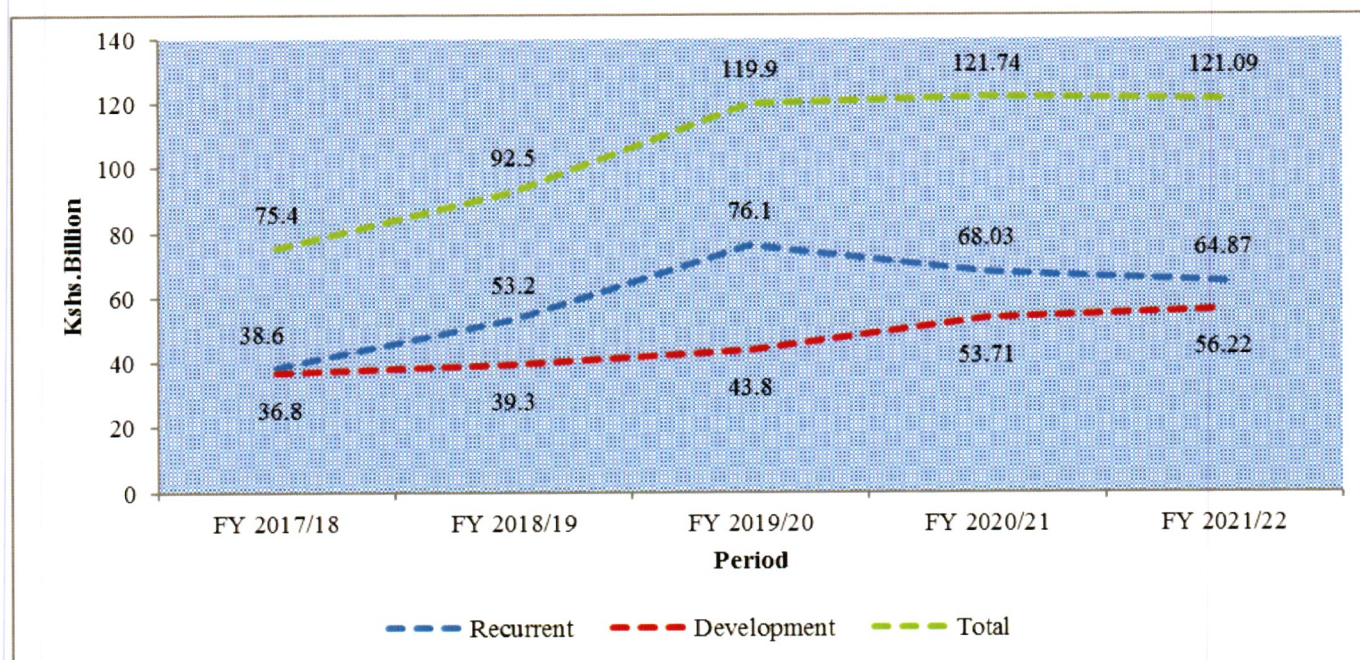
Health is a devolved function under the Fourth Schedule of the Constitution of Kenya. It is responsible for providing and coordinating health policy formulation, ensuring quality service delivery, and regulating health care at the national level.

The Health sector has only one Ministry of Health and other Semi-Autonomous Government Agencies, namely: Kenyatta National Hospital (KNH), Moi Teaching and Referral Hospital (MTRH), Kenya Medical Research Institute (KEMRI), Kenya Medical Supplies Authority (KEMSA), Kenya Medical Training College (KEMTC), National AIDS Control Council (NACC), Kenyatta University Teaching, Referral and Research Hospital (KUTRRH), National Cancer Institute of Kenya (NCI-K) and the National Health Insurance Fund (NHIF).

The budgetary allocation to the Health Sector in the FY 2021/22 was Kshs.121.09 billion, representing 3 per cent of the gross national budget, compared to Kshs.121.75 billion allocated in the FY 2020/21. The allocations

comprised Kshs.56.22 billion (46 per cent) for development activities and Kshs.64.87 billion (54 per cent) for recurrent expenditure. Figure 4.13 shows the budgetary allocation for the Health sector for FY 2017/18 to FY 2021/22.

Figure 4.13: Budgetary Allocation Trend for the Health Sector



Source: National Treasury

Total exchequer issues to the sector amounted to Kshs.15.65 billion, representing 17 per cent of the sector's net estimates, comprised of Kshs.4.78 billion for development expenditure, representing 10.7 per cent of development net estimates and Kshs.10.87 billion for recurrent spending representing 22.9 per cent of recurrent net estimates. Table 4.7 shows the Health sector analysis of exchequer issues and expenditures in the first three months of FY 2021/22.

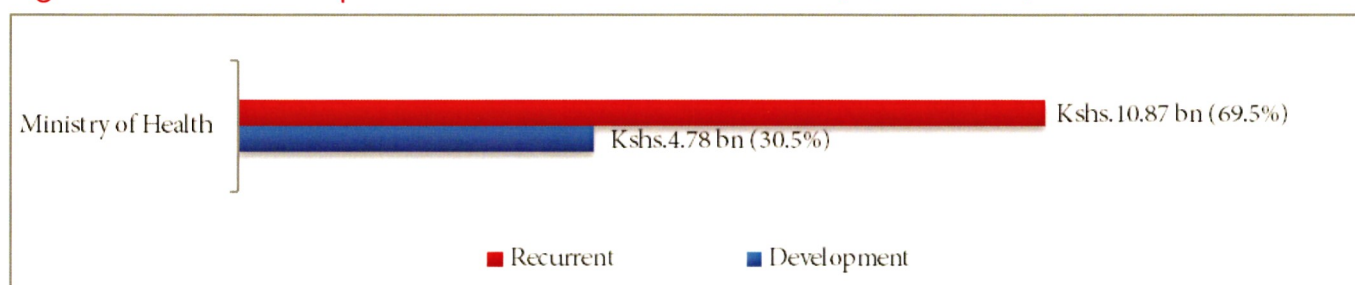
Table 4.7: Health Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)

VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Ministry of Health	56.22	44.69	4.78	5.45	10.7	9.7	64.87	47.45	10.87	9.76	22.9	15.0
Total	56.22	44.69	4.78	5.45	10.7	9.7	64.87	47.45	10.87	9.76	22.9	15.0
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							56.22	44.69	4.78	5.45	10.7	9.7
Recurrent							64.87	47.45	10.87	9.76	22.9	15.0
Total							121.09	92.14	15.65	15.21	17	12.6

Source: MDAs and National Treasury

Figure 4.14 shows the exchequer issues to the Health sector in the first three months of FY 2021/22.

Figure 4.14: Exchequer Issues to the Health Sector (Kshs. Billion)



Source: National Treasury

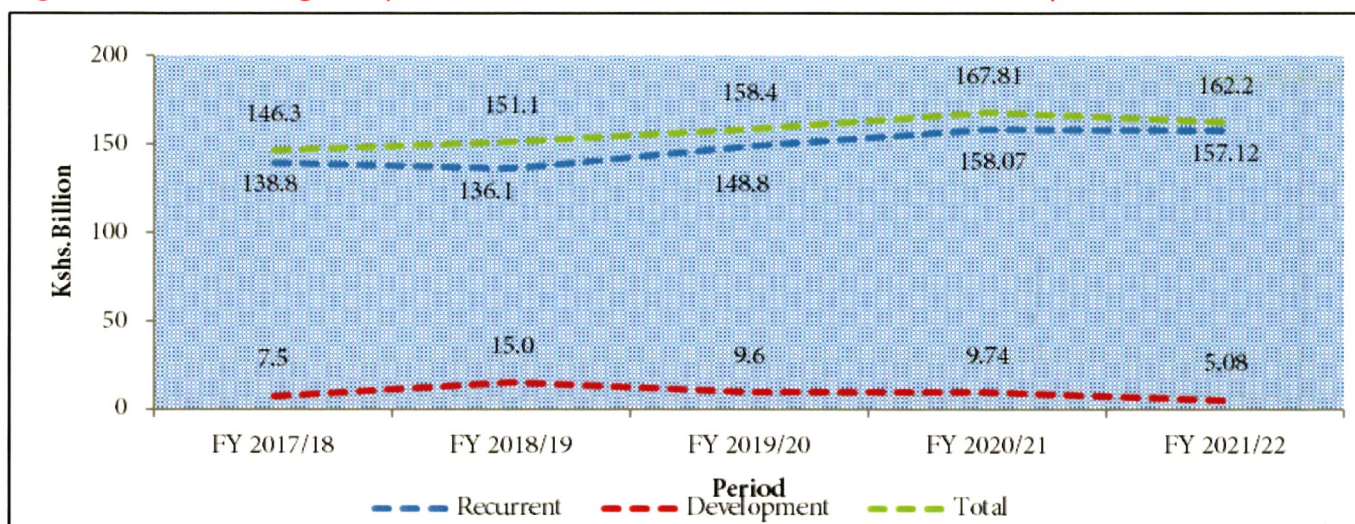
The total expenditure for the Health Sector in the first three months of the FY 2021/22 amounted to Kshs.15.21 billion, representing 12.6 per cent of the gross budget, compared to Kshs.12.9 per cent recorded in a similar period FY 2020/21. This comprised of Kshs.5.45 billion spent on development activities representing an absorption rate of 9.7 per cent, compared to 11.5 per cent in a similar period FY 2020/21 and Kshs.9.76 billion on recurrent activities representing 15 per cent on recurrent gross estimates, compared to 13.8 per cent recorded in a similar period, FY 2020/21.

4.9 National Security Sector

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

The budgetary allocation to the National Security sector in the FY 2021/22 was Kshs.162.20 billion, representing 4 per cent of the gross national budget, compared to Kshs.167.81 billion allocated in the FY 2020/21. The allocation comprised Kshs.5.08 billion for development expenditure (3 per cent of the sector's budget) and Kshs.157.12 billion for recurrent expenditure (97 per cent of sector's allocation). Ministry of Defence was allocated Kshs.119.75 billion (73.8 per cent of the sector's funding), while NIS received Kshs.42.45 billion (26.2 per cent of the sector's allocation). Figure 4.15 below shows the budgetary allocation trend for the National Security sector for FY 2017/18 to FY 2021/22.

Figure 4.15: Budgetary Allocation Trend for the National Security Sector



Source: National Treasury

In the first three months of the FY 2021/22, the sector received Kshs.41.44 billion, representing 25.5 per cent of the sector's net estimates, comprised of Kshs.2.82 billion for development expenditure representing 55.6 per cent of the development net estimates, and Kshs.38.62 billion for recurrent spending representing 24.6 per cent of the recurrent net estimates.

Ministry of Defence received Kshs.27.72 billion for recurrent activities representing 24.21, while NIS received Kshs.10.9 billion, representing 25.7 per cent. Table 4.8 shows the National Security sector analysis of exchequer issues and expenditure in the first three months of FY 2021/22.

Table 4.8: National Security Sector-Analysis of Exchequer Issues and Expenditure (Kshs Billion)

VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Ministry of Defence	5.08	5.08	2.82	2.82	55.6	55.6	114.67	114.67	27.72	30.61	24.2	26.7
National Intelligence Service	-	-	-	-	-	-	42.45	42.45	10.90	9.89	25.7	23.3
Total	5.08	5.08	2.82	2.82	55.6	55.6	157.12	157.12	36.62	40.50	24.6	25.8
Sector Summary												
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates						
Development	5.08	5.08	2.82	2.82	55.6	55.6						
Recurrent	157.1	157.12	36.62	40.50	24.6	25.8						
Total	162.20	162.20	41.44	43.32	25.5	26.7						

Source: MDAs and National Treasury

The total expenditure for the National Security sector in the first three months of the FY 2021/22 amounted to Kshs.43.32 billion, representing 26.7 per cent of the gross estimates, compared to 25.2 per cent (Kshs.38.97 billion), recorded in a similar period of the FY 2020/21. The Ministry of Defence spent Kshs.2.82 billion on development activities, an absorption rate of 55.6 per cent and Kshs.30.61 billion on recurrent activities representing 26.7 per cent of the gross estimates, while NIS spent Kshs.9.89 billion on recurrent activities, recording 23.3 per cent of its' gross estimates.

4.10 Public Administration and International Relations (PAIR) Sector

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

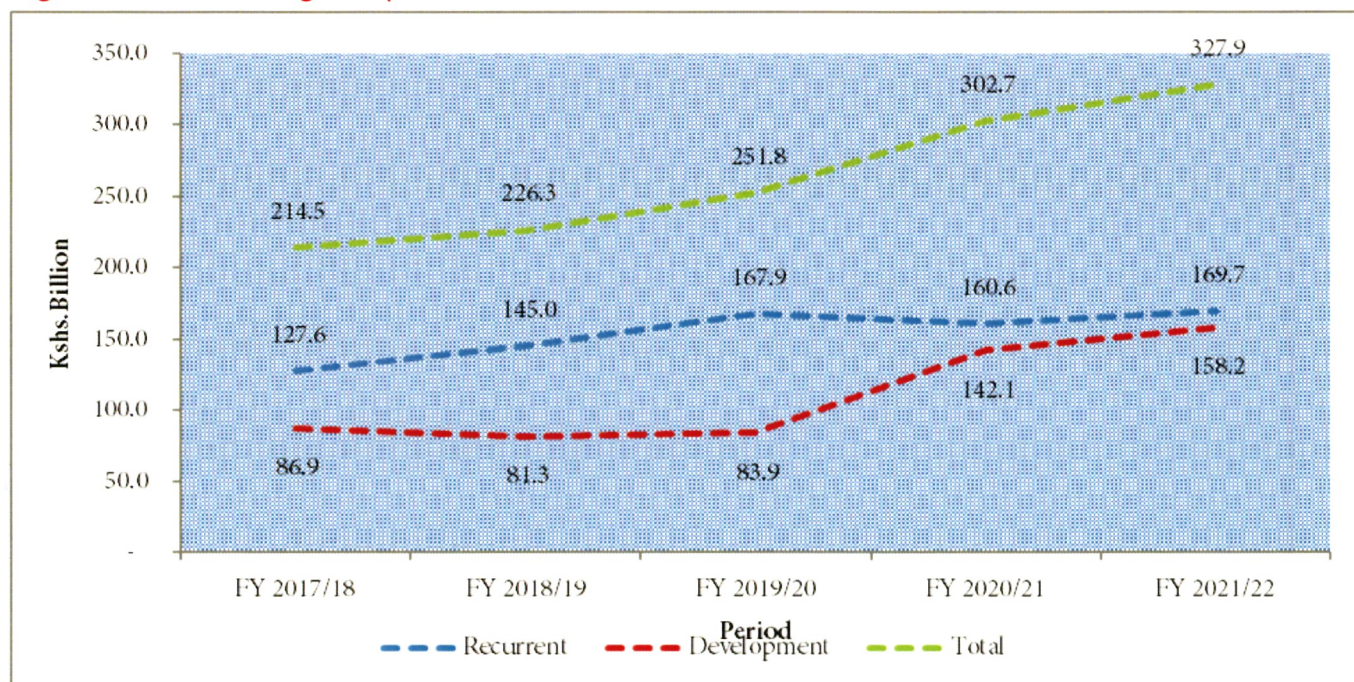
The PAIR sector provides overall policy direction and leadership to the country, oversees national legislation, and the human resource function in the public service. Further, it coordinates national policy formulation, implementation, monitoring and evaluation, resource mobilisation and management, devolution oversight, implementation of Kenya foreign policy, and oversight on the use of public resources and service delivery.

The budgetary allocation to the PAIR sector in the FY 2021/22 amounted to Kshs.327.87 billion, representing 9 per cent of the gross national budget, compared to Kshs.302.61 billion allocated in the FY 2020/21. The allocation comprises Kshs.158.19 billion (48 per cent) for development activities and Kshs.169.68 billion

(52 per cent) for recurrent expenditure. The National Treasury received the highest budgetary allocation of Kshs.157.75 billion (48.1 per cent of the sector's budget, while the Commission on Revenue Allocation had the lowest budgetary allocation of Kshs.485.62 million (less than one per cent of the sector's budget).

Key allocations to the PAIR sector include the Parliament - National Government Constituency Development Fund, Equalization Fund and National Government Affirmative Action Fund at Kshs.37.9 billion, Kshs.41.7 billion, Kshs.6.8 billion and Kshs.2.1 billion respectively. Figure 4.16 shows the budgetary allocation trend for the PAIR Sector for FY 2017/18 to FY 2021/22.

Figure 4.16: Budgetary Allocation Trend for the PAIR Sector



Source: National Treasury

Total exchequer issues to the sector amounted to Kshs.56.11 billion, representing 22.2 per cent of the sector's net estimates, comprised of Kshs.21.56 billion for development expenditure, representing 22.1 per cent of development net estimates and Kshs.34.55 billion for recurrent spending representing 22.2 per cent of recurrent net estimates. Table 4.9 shows an analysis of exchequer issues and expenditure in the first three months of the FY 2021/22 for the PAIR Sector.

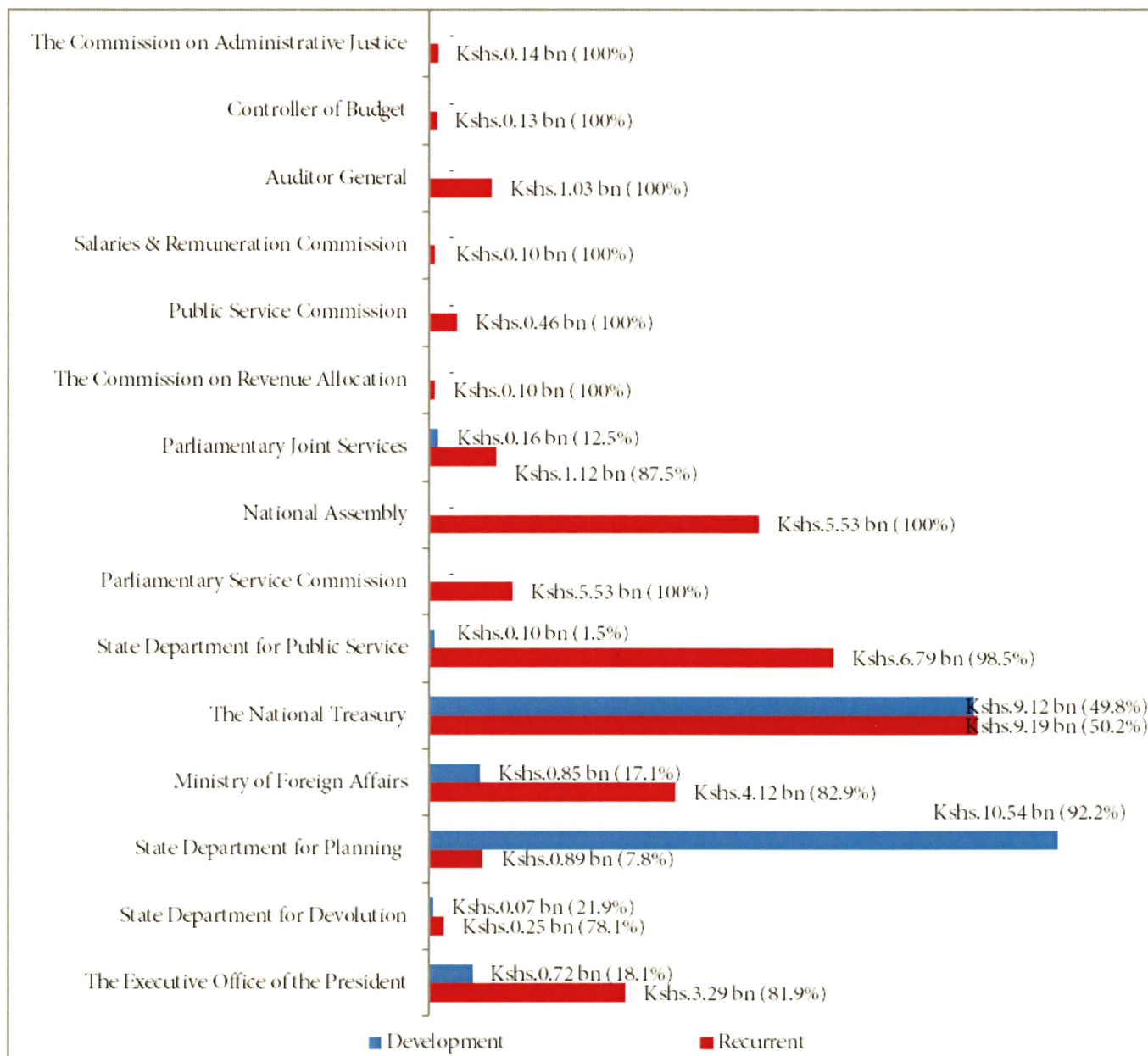
Table 4.9: PAIR Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)

VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
The Executive Office of the President	9.33	2.82	0.72	0.02	25.7	0.2	25.27	21.96	3.29	4.24	15.0	16.8
State Department for Devolution	1.49	1.26	0.07	0.37	5.4	24.8	1.75	1.75	0.25	0.28	14.0	15.8
State Department for Planning	42.39	42.35	10.54	10.54	24.9	24.9	3.60	3.53	0.89	0.85	25.3	23.6
Ministry of Foreign Affairs	1.80	1.80	0.85	0.90	47.3	50.4	17.02	16.45	4.12	4.43	25.1	26.0

VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
The National Treasury	100.34	46.55	9.12	7.45	19.6	7.4	57.41	50.02	9.19	8.78	18.4	15.3
State Department for Public Service	0.57	0.57	0.10	0.19	17.6	32.6	18.33	15.76	6.79	5.20	43.1	28.4
Parliamentary Service Commission	-	-	-	-	-	-	6.61	6.61	1.39	1.57	21.1	23.7
National Assembly	-	-	-	-	-	-	23.50	23.50	5.53	4.99	23.5	21.2
Parliamentary Joint Services	2.07	2.07	0.16	0.17	7.7	8.1	5.70	5.69	1.12	1.13	19.7	19.9
Commission on Revenue Allocation	-	-	-	-	-	-	0.49	0.49	0.10	0.13	19.6	25.8
Public Service Commission	0.02	0.02	-	-	-	-	2.37	2.37	0.46	0.46	19.5	19.4
Salaries & Remuneration Commission	-	-	-	-	-	-	0.62	0.62	0.10	0.10	15.9	16.8
Auditor General	0.20	0.20	-	-	-	-	5.71	5.56	1.05	1.10	18.9	19.3
Controller of Budget	-	-	-	-	-	-	0.69	0.69	0.13	0.09	18.4	12.9
Commission on Administrative Justice	-	-	-	-	-	-	0.61	0.61	0.14	0.14	23.3	23.0
Total	158.19	97.62	21.56	19.64	22.1	12.4	169.68	155.62	34.55	33.48	22.2	19.7
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							158.19	97.62	21.56	19.64	22.1	12.4
Recurrent							169.68	155.62	34.55	33.48	22.2	19.7
Total							327.87	253.24	56.11	53.12	22.2	16.2

Source: MDAs and National Treasury

The State Department for Ministry of Foreign Affairs received the highest proportion of development exchequer issues to development net estimates at 47.3 per cent, while the State Department for Devolution recorded the lowest at 5.4 per cent. The State Department for Public Service recorded the highest proportion of recurrent exchequer issues to recurrent net estimates at 43.1 per cent, while the State Department for Devolution recorded the lowest at 14 per cent. Figure 4.17 shows the PAIR sector's exchequer issues in the first three months of FY 2021/22.

Figure 4.17: Exchequer Issues to the PAIR Sector

Source: National Treasury

The total expenditure for the PAIR sector amounted to Kshs.53.12 billion, representing 16.2 per cent of the gross estimates, compared to 18.7 per cent recorded in a similar period FY 2020/21. This comprised of Kshs.19.64 billion for the development budget representing an absorption rate of 12.4 per cent, compared to 20.9 per cent recorded in a similar period in FY 2020/21, and Kshs.33.48 billion for recurrent expenditure representing 19.7 per cent of the recurrent gross estimates, an increase compared to 17.4 per cent recorded in a similar period in FY 2020/21 respectively.

The Ministry of Foreign Affairs recorded the highest absorption on development budget at 50.4 per cent, while The Executive Office of the President recorded the lowest at less than 1 per cent. The State Department for Public Service recorded the highest recurrent expenditure to gross estimates at 28.4 per cent, while the Controller of Budget recorded the lowest at 12.9 per cent.

4.11 Social Protection, Culture and Recreation Sector

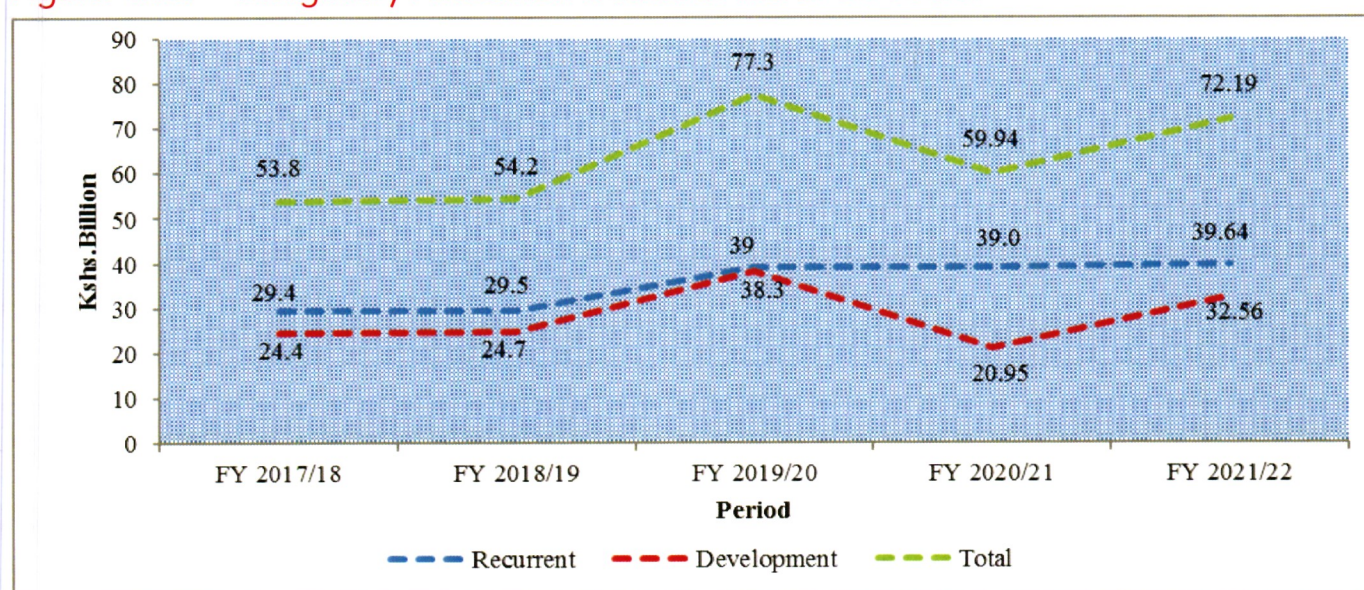
The Social Protection, Culture and Recreation (SPCR) Sector comprises the six State Departments of Sports, Culture and Heritage, Labour, Social Protection, Pensions and Senior Citizens Affairs, Development of Arid and Semi-Arid Lands (ASALs) and Gender.

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

The budgetary allocation to the SPCR sector in the FY 2021/22 amounts to Kshs.72.19 billion, representing 2 per cent of the gross national budget, compared to Kshs.59.95 billion allocated in the FY 2020/21. The allocation comprised Kshs.32.56 billion (45 per cent), for development activities and Kshs.39.64 billion (55 per cent), for recurrent expenditure. The State Department for Social Protection received the highest budgetary allocation of Kshs.33.57 billion (46 per cent of the sector's budget), while the State Department for Culture and Heritage had the lowest budgetary allocation of Kshs.2.99 billion (4 per cent of the sector's funding).

Growth in budget allocation to the Social Protection, Culture and Recreation sector compared to FY 2020/21 is attributed to additional funding to cover new beneficiaries under cash transfer programme and provision for the construction of other stadia by the State Department for Sports. Major allocations include Kshs.16.7 billion as Cash Transfer to Elderly persons, Kshs.7.9 billion for Orphans and Vulnerable Children, Kshs.4.1 billion for Hunger Safety Net Programme, and Kshs.1.2 billion for Cash Transfer to Persons with Severe disability. Figure 4.18 shows the budgetary allocation trend for the SPCR sector for FY 2017/18 to FY 2021/22.

Figure 4.18: Budgetary Allocation Trend for the SPCR Sector



Source: National Treasury

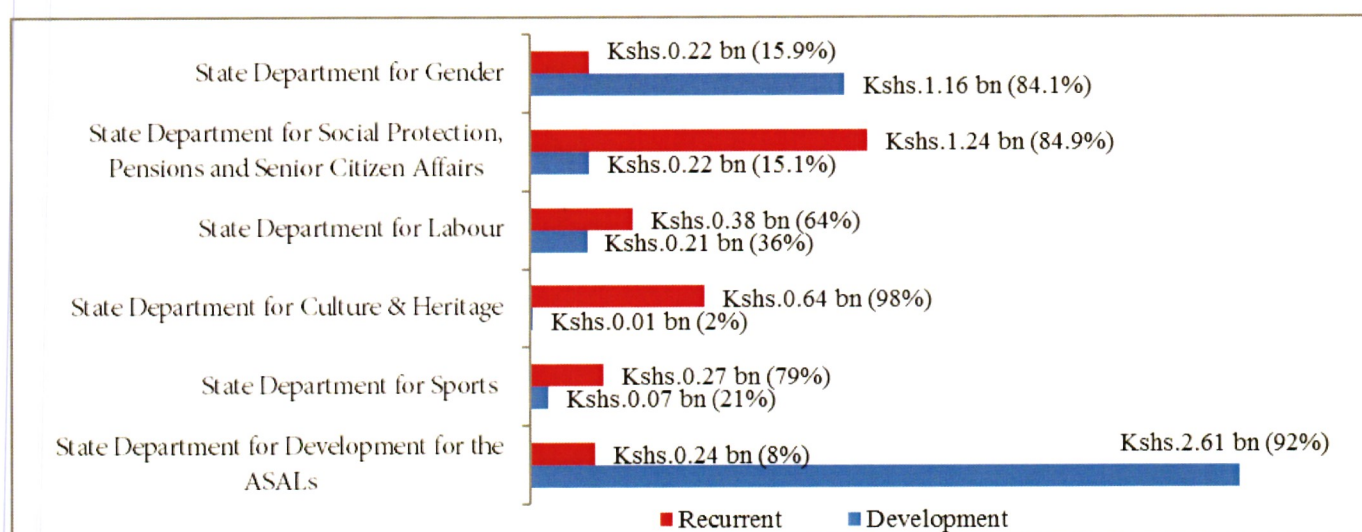
Total exchequer issues to the SPCR sector in the period under review amounted to Kshs.7.26 billion, representing 13.3 per cent of the sector's net estimates, comprised of Kshs.4.27 billion for development expenditure, representing 25.6 per cent of development net estimates and Kshs.2.99 billion for recurrent spending representing 7.9 per cent of recurrent net estimates. Table 4.10 shows the SPCR sector analysis of exchequer issues and expenditure in the first three months of FY 2021/22.

Table 4.10: SPCR Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)

VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department for Development for the ASALs	9.08	8.96	2.61	2.39	29.1	26.3	1.06	1.06	0.24	0.22	22.3	20.6
State Department for Sports	15.15	0.15	0.07	0.04	48.9	0.2	1.34	1.20	0.27	0.24	22.9	18.0
State Department for Culture and Heritage	0.06	0.06	0.01	0.01	17.1	17.1	2.93	2.52	0.64	0.62	25.5	21.2
State Department for Labour	2.56	2.56	0.21	0.05	8.0	2.1	2.78	1.87	0.38	0.41	20.1	14.6
State Department for Social Protection, Pensions and Senior Citizens Affairs	3.08	2.65	0.22	0.38	8.2	12.4	30.49	30.43	1.24	1.10	4.1	3.6
State Department for Gender	2.63	2.31	1.16	1.16	50.0	43.9	1.04	0.90	0.22	0.20	24.4	19.7
Total	32.56	16.69	4.27	4.03	25.6	12.4	39.64	37.98	2.99	2.80	7.9	7.1
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							32.56	16.69	4.27	4.03	25.6	12.4
Recurrent							39.64	37.98	2.99	2.80	7.9	7.1
Total							72.19	54.66	7.26	6.83	13.3	9.5

Source: MDAs and National Treasury

The State Department for Gender received the highest proportion of development exchequer issues to development net estimates at 50 per cent, while the State Department for Labour recorded the lowest at 8 per cent. The State Department for Culture and Heritage recorded the highest proportion of recurrent exchequer issues to recurrent net estimates at 25.5 per cent, while the State Department for Social Protection, Pensions and Senior Citizens Affairs recorded the lowest at 4.1 per cent. Figure 4.19 shows the exchequer issues to the SPCR sector in the first three months of FY 2021/22.

Figure 4.19: Exchequer Issues to the SPCR Sector

Source: National Treasury

The total expenditure for the SPCR sector amounted to Kshs.6.83 billion, representing 9.5 per cent of the gross estimates, compared to 13.8 per cent recorded in a similar period of the FY 2020/21. This comprised of Kshs.4.03 billion for the development budget representing an absorption rate of 12.4 per cent, compared to 9.3 per cent recorded in a similar period FY 2020/21, and Kshs.2.80 billion for recurrent expenditure representing 9.5 per cent of the recurrent gross estimates, compared to 17.2 per cent recorded a similar period, FY 2020/21.

The State Department for Gender recorded the highest absorption on development budget at 43.9 per cent while the State Department for Sports recorded the lowest at 0.2 per cent. The State Department for Culture and Heritage recorded the highest recurrent expenditure to gross estimates at 21.2 per cent, while the State Department for Social Protection, Pensions and Senior Citizens Affairs recorded the lowest at 3.6 per cent.

5 BUDGET PERFORMANCE BY PROGRAMMES

5.1 Introduction

This chapter analyses MDAs' budget financial performance by programmes in the first three months of FY 2021/22. It presents budget performance disaggregated into programmes to inform budget allocation by programmes, to both development and recurrent votes. The Sectors are presented in alphabetical order.

5.2 Agriculture, Rural and Urban Development (ARUD) Sector

In the FY 2021/22, the ARUD sector budget allocation was Kshs.78.65 billion, comprised of Kshs.55.03 billion (70.0 per cent) for development activities and Kshs.23.62 billion (30.0 per cent) for recurrent expenditure to fund ten programmes. The analysis of ARUD sector programmes for the period under review is presented in table 5.1.

Table 5.1: ARUD Sector's Programme Performance (Kshs. Billion)

VOTE	Programme	Gross estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
Ministry of Lands and Physical Planning	Development Planning and Land Reforms	2.43	3.04	5.48	0.14	0.63	0.77	14.0
State Department for Crop Development and Agricultural Research	General Administration Planning and Support Services	1.84	4.80	6.64	0.34	0.62	0.96	14.4
	Crop Development and Management	27.25	2.91	30.16	1.50	0.20	1.69	5.6
	Agribusiness and Information Management	1.49	0.12	1.60	0.22	0.03	0.25	15.6
	Agricultural Research and Development	5.60	0.92	6.53	0.30	1.12	1.42	21.8
State Department for Livestock	Livestock Resources Management and Development	5.65	3.43	9.08	1.10	0.58	1.69	18.6
State Department for Fisheries, Aquaculture and the Blue Economy	Fisheries Development and Management	7.35	1.96	9.32	0.55	0.46	1.01	10.8
	General Administration Planning and Support Services	0.05	0.19	0.24	-	0.04	0.04	16.3
	Development and Coordination of Blue Economy	3.33	0.12	3.45	0.22	0.04	0.26	7.6
National Land commission	Land Administration and Management	0.04	1.44	1.48	0.19	0.34	0.53	35.7
Total		55.03	23.62	73.97	4.57	4.05	8.62	11.7

Source: MDAs and National Treasury

Crop Development and Management programme under the State Department for Crop Development and Agricultural Research received the highest budgetary allocation at Kshs.30.16 billion (38.3 per cent) of the gross estimates for the sector. General Administration Planning and Support Services under the State Department for Fisheries, Aquaculture and the Blue Economy had the lowest allocation at Kshs.237.91 million of the gross estimates for the sector.

An analysis of programme performance shows that the Land Administration and Management under NLC recorded the highest proportion of programme expenditure to its gross estimates at 35.7 per cent, while Crop Development and Management programme under the State Department for Crop Development and Agricultural Research recorded the lowest at 5.6 per cent.

5.3 Education Sector

The Education sector's budgetary allocation in the FY 2021/22 was Kshs.503.97 billion, comprised of Kshs.21.38 billion (4.2 per cent) for development activities and Kshs.482.60 billion (95.8 per cent) for recurrent expenditure to fund 16 programmes. The analysis of Sector programmes in the first three months of the FY 2021/22 is presented in table 5.2.

Table 5.2: Education Sector's Programme Performance (Kshs. Billion)

VOTE	Programme	Gross estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department for Early Learning & Basic Education	Primary Education	2.17	16.87	19.04	0.15	5.56	5.71	30.0
	Secondary Education	8.83	66.39	75.22	0.71	15.82	16.53	22.0
	Quality Assurance and Standards	0.65	3.70	4.35	0.30	0.53	0.83	19.1
	General Administration, Planning and Support Services	0.08	4.60	4.68	-	0.88	0.88	18.9
State Department for Vocational Training and Technical Training	Technical Vocational Education and Training	4.64	18.47	23.10	0.62	1.88	2.50	10.8
	Youth Training and Development	0.01	0.04	0.05	-	0.00	0.00	9.4
	General Administration, Planning and Support Services	-	0.14	0.14	-	0.03	0.03	22.8
State Department for University Education	University Education	4.32	89.91	94.23	1.44	17.61	19.05	20.2
	Research, Science, Technology and Innovation	0.04	0.90	0.94	-	0.20	0.20	21.4
	General Administration, Planning and Support Services	-	0.24	0.24	-	0.04	0.04	15.9
State Department for Post Training and Skills Development	Workplace Readiness Services	-	0.09	0.09	-	0.004	0.004	5.3
	Post-Training Information Management	-	0.05	0.05	-	0.002	0.002	3.6
	General Administration, Planning and Support Services	-	0.14	0.14	-	0.02	0.02	17.9
Teachers Service Commission	Teacher Resource Management	0.60	272.63	273.23	0.003	72.11	72.12	26.4
	Governance and Teaching Standards	-	1.01	1.01	-	0.03	0.03	2.8
	General Administration, Planning and Support Services	0.05	7.41	7.46	-	0.17	0.17	2.3
Total		21.38	482.60	503.97	3.22	114.90	118.12	23.4

Source: MDAs and National Treasury

The Teacher Resource Management programme under the TSC received the highest budgetary allocation at Kshs.273.23 billion (54.2 per cent) of the gross estimates for the Education sector. Youth Training and Development under State Department for Vocational Training and Technical Training had the lowest allocation at Kshs.237.91 million of the gross estimates for the sector.

Analysis of programme performance shows that Primary Education under the State Department for Early Learning and Basic Education recorded the highest proportion of programme expenditure to its gross estimates at 30 per cent, while the General Administration, Planning and Support Services programme under the TSC recorded the lowest at 2.3 per cent. Energy, Infrastructure and Information Communications Technology Sector

5.4 Energy, Infrastructure and Information Communications Technology Sector

In the FY 2021/22, the EI & ICT sector budgetary allocation was Kshs.342.23 billion, comprised of Kshs.252.17 billion (73.7 per cent) for development activities and Kshs.90.06 billion (26.3 per cent) for recurrent expenditure to fund 29 programmes. Analysis of the EI&ICT Sector's programmes in the first three months of the FY 2021/22 is presented in Table 5.3.

Table 5.3: EI & ICT Sector's Programme Performance (Kshs. Billion)

VOTE	Programme	Gross Estimate			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department of Transport	General Administration, Planning and Support Services	0.07	0.27	0.34	0.01	0.03	0.04	11.9
	Marine Transport Services	0.33	0.80	1.13	-	0.003	0.003	0.2
	Air Transport Services	0.60	8.34	8.95	-	1.13	1.13	12.6
	Road Safety	0.35	0.01	0.36	-	0.002	0.002	0.5
State Department of Infrastructure	Road Transport	138.03	57.17	195.20	46.82	9.83	56.65	29.0
State Department for Shipping & Maritime Affairs	Marine Transport	0.75	2.04	2.79	0.003	0.61	0.62	22.2
State Department for Housing and Urban Development	Housing Development and Human Settlement	8.18	0.63	8.81	2.75	0.10	2.86	32.4
	Urban and Metropolitan Development	5.88	0.22	6.10	2.67	0.03	2.70	44.3
	General Administration, Planning and Support Services	-	0.38	0.38	-	0.09	0.09	25.0
State Department for Public Works	Government Buildings	0.60	0.52	1.11	0.20	0.05	0.25	22.2
	Coastline Infrastructure and Pedestrian Access	0.16	0.16	0.32	0.09	0.01	0.10	31.3
	General Administration, Planning and Support Services	0.01	0.31	0.32	0.005	0.05	0.05	16.5
	Regulation and Development of the Construction Industry	2.13	2.13	4.25	0.01	0.31	0.32	7.6
State Department for ICT & Innovation	General Administration Planning and Support Services	-	0.26	0.26	-	0.04	0.04	17.1
	ICT Infrastructure Development	19.95	0.54	20.48	2.17	0.11	2.28	11.1
	E-Government Services	1.26	0.79	2.05	0.13	0.19	0.32	15.8
State Department for Broadcasting & Telecommunication	General Administration Planning and Support Services	-	0.20	0.20	-	0.32	0.32	161.0
	Information and Communication Services	0.27	5.14	5.42	0.06	0.89	0.95	17.5
	Mass Media Skills Development	0.12	0.22	0.35	0.02	0.06	0.07	21.1
	Film Development Services Programme	0.11	0.89	1.00	0.02	0.19	0.21	21.1

VOTE	Programme	GrossEstimate			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department for Energy	General Administration Planning and Support Services	0.13	0.41	0.54	0.01	0.06	0.07	13.4
	Power Generation	9.89	2.27	12.16	0.24	0.19	0.43	3.5
	Power Transmission and Distribution	54.69	3.74	58.44	4.37	0.11	4.48	7.7
	Alternative Energy Technologies	2.54	0.21	2.75	0.04	0.05	0.09	3.2
Ministry of Petroleum and Mining	Exploration and Distribution of Oil and Gas	2.65	0.34	2.99	0.09	0.01	0.10	3.5
	General Administration Planning and Support Services	0.02	0.28	0.30	-	5.03	5.03	>100
	Mineral Resources Development	0.13	0.29	0.42	0.00	0.01	0.01	3.3
	Geological Survey and Geo-information Management	0.13	0.06	0.19	0.00	0.04	0.04	23.4
State Department for Youth Affairs	Youth Empowerment	3.21	1.44	4.65	1.05	0.29	1.34	28.8
Total		252.17	90.06	342.23	60.77	19.85	80.61	23.5

Source: MDAs and National Treasury

The Road Transport programme under the State Department for Infrastructure received the highest allocation at Kshs. 195.20 billion translating to 57.0 per cent of the total gross estimates for the sector, while the Geological Survey and Geo-Information Management programme under the Ministry of Petroleum and Mining had the lowest allocation at Kshs.0.19 billion.

Analysis of programme performance shows that the General Administration, Planning and Support Services programme under the Ministry of Petroleum and Mining recorded the highest proportion of expenditure to its gross estimates, more than 100 per cent. This is attributed to spending incurred towards oil prices stabilization, while the Marine Transport Services programme under the State Department of Transport recorded the lowest at 0.2 per cent.

5.5 Environment Protection, Water and Natural Resources Sector

In the FY 2021/22, budgetary allocation to the EPW&NR sector was Kshs.100.59 billion, comprised of Kshs.76.10 billion (75.7 per cent) for development activities and Kshs.24.49 billion (24.3 per cent) for recurrent expenditure to fund eight programmes. Analysis of the sector Programmes implemented in the first three months of the FY 2021/22 is presented in Table 5.4.

Table 5.4: EPW&NR Sector's Programme (Kshs. Billion)

VOTE	Programme	Gross estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
Ministry of Water, Sanitation and Irrigation	General Administration, Planning and Support Services	0.15	0.76	0.91	0.01	0.12	0.13	14.4
	Water Resources Management	14.67	1.66	16.33	1.35	0.23	1.58	9.7
	Water and Sewerage Infrastructure Development	33.54	3.23	36.77	2.18	0.51	2.69	7.3
	Irrigation and Land Reclamation	9.65	0.71	10.36	1.17	0.09	1.26	12.2
	Water Storage and Flood Control	10.78	-	10.78	0.29	-	0.29	2.7
	Water Harvesting and Storage for Irrigation	2.43	0.03	2.46	0.59	0.01	0.59	24.1

VOTE	Programme	Gross estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
Ministry of Environment and Forestry	Environment Management and Protection	1.37	1.95	3.32	0.11	0.41	0.52	15.8
	General Administration, Planning and Support Services	-	0.42	0.42	-	0.07	0.07	17.5
	Meteorological Services	0.40	1.03	1.44	0.03	0.22	0.25	17.1
	Forests and Water Towers Conservation	2.47	7.08	9.55	0.73	1.53	2.26	23.7
State Department for Wildlife	Wildlife Conservation and Management	0.63	7.61	8.24	0.08	0.95	1.03	12.5
Total		76.10	24.49	100.59	6.55	4.13	10.69	10.6

Source: MDAs and National Treasury

Water and Sewerage Infrastructure Development programme under the Ministry of Water and Sanitation received the highest allocation at Kshs.36.77 billion, translating to 36.6 per cent of the annual estimates for the sector, while the General Administration, Planning and Support Services programme under the Ministry of Environment and Forestry had the lowest allocation at Kshs.0.42 billion (0.4 per cent) of the annual estimates for the sector.

Analysis of programme performance shows that the Water Harvesting and Storage for Irrigation programme under the Ministry of Water, Sanitation and Irrigation recorded the highest proportion of programme expenditure to its gross estimates at 24.1 per cent, while the Water Storage and Flood Control programme under the Ministry of Water, Sanitation and Irrigation recorded the lowest at 12.1 per cent.

5.6 General Economic and Commercial Affairs Sector

In the FY 2021/22, the sector's budgetary allocation was Kshs.22.33 billion, comprised of Kshs.7.11 billion (31.8 per cent) for development activities and Kshs.15.23 billion (68.2 per cent) for recurrent expenditure to fund eight programmes. Analysis of the sector; programmes implemented during the period under review is presented in Table 5.5.

Table 5.5: GECA Sector's Programme (Kshs. Billion)

VOTE	Programme	Gross estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department for Industrialization	General Administration Planning and Support Services	-	0.43	0.43	-	0.06	0.06	14.2
	Industrial Development and Investments	0.84	1.44	2.28	0.41	0.35	0.76	33.5
	Standards and Business Incubation	2.43	1.25	3.68	0.55	0.31	0.86	23.3
State Department for Cooperatives	Cooperative Development and Management	0.52	1.23	1.75	0.07	0.09	0.16	9.3
State Department for Trade and Enterprise Development	Trade Development and Promotion	1.74	2.29	4.03	0.15	0.43	0.58	14.5
State Department for East African Community	East African Affairs and Regional Integration	-	0.61	0.61	-	0.12	0.12	20.2
State Department for Regional and Northern Corridor Development	Integrated Regional Development	1.10	2.79	3.88	0.49	0.51	1.00	25.8
State Department for Tourism	Tourism Development and Promotion	0.48	5.21	5.68	0.09	0.34	0.43	7.6
Total		7.11	15.23	22.33	1.76	2.23	3.98	17.8

Source: MDAs and National Treasury

The Tourism Development and Promotion programme under State Department for Tourism received the highest allocation at Kshs.5.68 billion, translating to 25.4 per cent of the gross estimates for the sector, while the East African Affairs and Regional Integration programme under the State Department for East African Community had the lowest allocation at Kshs.0.61 billion (2.7 per cent) of the gross estimates for the sector.

Analysis of programme performance shows that the Industrial Development and Investments programme under the State Department for Industrialization recorded the highest proportion of programme expenditure to its gross estimates at 33.5 per cent, while the Tourism Development and Promotion programme under the State Department for Tourism recorded the lowest at 7.6 per cent.

5.7 Governance, Justice, Law and Order Sector

The GJLO sector budgetary allocation in the FY 2021/22 was Kshs.217.32 billion, comprised of Kshs.11.0 billion (5.1 per cent) for development activities and Kshs.206.32 billion (94.9 per cent) for recurrent expenditure to fund 25 programmes. Analysis of the GJLO sector programmes for the period under the review is presented in Table 5.6.

Table 5.6: GJLOS Sector's Programme (Kshs. Billion)

VOTE	Programme	Gross estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department for Interior and Citizen Services	Policing services	1.67	98.90	100.57	0.47	23.29	23.76	23.6
	Planning, Policy Coordination and Support Services	0.10	0.96	1.06	-	0.23	0.23	21.8
	Government Printing Services	0.05	0.69	0.74	0.01	0.14	0.16	20.9
	Road Safety	0.52	2.20	2.73	0.05	0.49	0.54	19.9
	Population Registration Services	1.03	3.82	4.84	0.66	1.26	1.91	39.5
	General Administration, Planning and Support Services	3.02	22.74	25.75	1.45	6.20	7.65	29.7
	Migration and Citizen Services Management	0.85	2.04	2.89	0.04	0.49	0.53	18.5
State Department for Correctional Services	Prison Services	0.69	26.53	27.22	-	4.78	4.78	17.6
	Probation and After Care Services	0.21	1.87	2.07	-	0.23	0.23	11.0
	General Administration, Planning and Support Services	0.01	0.35	0.36	-	0.03	0.03	9.4
State Law Office and Department of Justice	Legal Services	-	2.40	2.40	-	0.53	0.53	22.0
	Governance, Legal Training And Constitutional Affairs	0.09	1.88	1.97	0.03	0.28	0.31	15.9
	General Administration, Planning and Support Services	0.09	0.71	0.80	0.01	0.11	0.12	15.3
The Judiciary	Dispensation of Justice	2.33	15.00	17.34	0.44	2.81	3.25	18.8
Ethics and Anti-Corruption Commission	Ethics and Anti-Corruption	0.07	3.26	3.33	-	0.73	0.73	22.1
Office of Director of Public Prosecutions	Public Prosecution Services	0.15	3.13	3.28	-	0.59	0.59	18.0
Office of the Registrar of Political Parties	Registration, Regulation and Funding of Political Parties	-	1.96	1.96	-	0.83	0.83	42.5
Witness Protection Agency	Witness Protection	-	0.49	0.49	-	0.15	0.15	30.9

VOTE	Programme	Gross estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
Kenya National Commission of Human Rights	Protection and Promotion of Human Rights	-	0.41	0.41	-	0.10	0.10	24.3
Independent Electoral and Boundaries Commission	Management of Electoral Processes	0.13	14.12	14.25	-	1.71	1.71	12.0
	Delimitation of Electoral Boundaries	-	0.10	0.10	-	0.01	0.01	12.1
Judicial Service Commission	General Administration, Planning and Support Services	-	0.58	0.58	-	0.11	0.11	18.7
National Police Service Commission	National Police Service Human Resource Management	-	0.79	0.79	-	0.12	0.12	15.1
National Gender and Equality Commission	Promotion of Gender Equality and Freedom from Discrimination	-	0.44	0.44	-	0.11	0.11	24.5
Independent Police Oversight Authority	Policing Oversight Services	-	0.95	0.95	-	0.25	0.25	26.6
Total		11.00	206.32	217.32	3.28	45.6	48.76	22.4

Source: MDAs and National Treasury

Policing services under State Department for Interior received the highest allocation at Kshs.100.57 billion, translating to 46.3 per cent of the gross estimates for the sector, while the delimitation of Electoral Boundaries under the Independent Electoral and Boundaries Commission had the lowest allocation at kshs.102.0 million (less than 1 per cent) of the gross estimates for the sector.

Analysis of programme performance shows that the Registration, Regulation and Funding of Political Parties under the Office of the Registrar of Political Parties recorded the highest proportion of programme expenditure to its gross estimates at 42.5 per cent, while the General Administration, Planning and Support Services under the State Department for Correctional Services recorded the lowest at 9.4 per cent.

5.8 Health Sector

The Health sector budgetary allocation in the FY 2021/22 was Kshs.121.09 billion, comprised of Kshs.56.22 billion (46.4 per cent) for development activities and Kshs.64.87 billion (53.6 per cent) for recurrent expenditure to fund five programmes. Table 5.7 presents an analysis of the Health sector programmes performance for the first three months FY 2021/22.

Table 5.7: Health Sector's Programme (Kshs. Billion)

VOTE	Programme	Gross estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
Ministry of Health	Preventive, Promotive & RMNCAH*	22.50	3.02	25.52	1.17	0.66	1.83	7.2
	National Referral & Specialized Services	11.60	36.10	47.70	3.76	4.92	8.68	18.2
	Health Research and Development	0.79	9.67	10.45	0.37	1.46	1.83	17.5
	General Administration, Planning & Support Services	1.06	5.94	7.00	0.11	1.32	1.43	20.5
	Health Policy, Standards and Regulations	20.28	10.14	30.42	0.04	1.40	1.44	4.7
Total		56.22	64.87	121.09	5.45	9.76	15.21	12.6

Source: MDAs and National Treasury

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

Analysis of the Health sector shows that National Referral & Specialized Services programme received the highest budgetary allocation of Kshs.47.70 billion translating to 39.4 per cent of the gross estimates for the sector, while the General Administration, Planning & Support Services had the lowest share at kshs.7 billion 5.8 per cent of the gross estimates.

Analysis of programme performance shows that the General Administration, Planning & Support Services recorded the highest proportion of programme expenditure to its gross estimates at 20.5 per cent, while Health Policy, Standards and Regulations recorded the lowest at 4.7 per cent.

5.9 National Security Sector

The National Security sector budgetary allocation in the FY 2021/22 amounted to Kshs.162.20 billion, comprised of Kshs.5.08 billion (3.1 per cent) for development activities and Kshs.157.12 billion (96.9 per cent) for recurrent expenditure to fund five programmes. Analysis of National Security sector programmes financial performance in the first three months FY 2021/22 is presented in Table 5.8.

Table 5.8: National Security Sector's Programme Performance (Kshs. Billion)

VOTE	Programme	Gross estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
Ministry of Defence	Defence	5.08	111.79	116.87	2.82	29.97	32.79	28.1
	Civil Aid	-	0.70	0.70	-	0.20	0.20	28.6
	General Administration, Planning and Support Services	-	1.99	1.99	-	0.35	0.35	17.6
	National Space Management	-	0.20	0.20	-	0.10	0.10	50.0
National Intelligence Service	National security intelligence	-	42.45	42.45	-	9.89	9.89	23.3
Total		5.08	157.12	162.20	2.82	40.50	43.32	26.7

Source: MDAs and National Treasury

The Defence Programme under the Ministry of Defence received the highest allocation at Kshs.116.87 billion, translating to 72 per cent of the gross estimates for the sector, while the National Space Management programmes had the lowest allocations at Kshs.200 million.

An analysis of programme performance shows that the National Space Management recorded the highest proportion of programme expenditure to its gross estimates at 50.0 per cent, while the General Administration, Planning and Support Services recorded the lowest at 17.6 per cent, both under the Ministry of Defence.

Land Defence sub-programme had the highest budgetary allocation of Kshs.70.56 billion and recorded the highest expenditure of Kshs.18.58 billion in the first three months of FY 2021/22.

5.10 Public Administration and International Relations Sector

The PAIR sector allocation in the FY 2021/22 was Kshs.327.87 billion, comprised of Kshs.158.19 billion (48.2 per cent) for development activities and Kshs.169.68 billion (51.8 per cent) for recurrent expenditure to fund 39 programmes. Analysis of PAIR sector programmes performance in the first three months of the FY 2021/22 is presented in Table 5.9.

Table 5.9: PAIR Sector's Programme Performance (Kshs. Billion)

VOTE	Programme	Gross estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
The Executive Office of the President	Cabinet Services	0.25	1.30	1.55	-	0.22	0.22	14.0
	Government Advisory Services	0.07	0.62	0.69	-	0.14	0.14	20.1
	State House Affairs	0.07	3.91	3.98	0.02	1.10	1.12	28.2
	Nairobi Metropolitan Services	8.92	18.04	26.96	-	2.54	2.54	9.4
	Deputy President Services	0.02	1.40	1.42	0.00	0.24	0.24	16.9
State Department for Planning	Economic Policy and National Planning	42.10	1.80	43.90	10.51	0.42	10.93	24.9
	National Statistical Information Services	0.21	1.32	1.53	0.00	0.31	0.32	20.7
	Monitoring and Evaluation Services	0.08	0.17	0.25	0.03	0.04	0.07	26.3
	General Administration Planning and Support Services	-	0.30	0.30	-	0.08	0.08	25.6
State Department for Devolution	Devolution Support Services	1.38	1.30	2.69	0.37	0.23	0.60	22.3
	General Administration Planning and Support Services	-	0.42	0.42	-	0.04	0.04	10.7
	Special Initiatives	0.11	0.03	0.14	-	0.00	0.00	0.9
Ministry of Foreign Affairs	General Administration Planning and Support Services	0.18	2.06	2.23	0.02	0.61	0.63	28.4
	Foreign Relation and Diplomacy	1.50	14.78	16.27	0.85	3.70	4.55	27.9
	Economic Cooperation and Commercial Diplomacy	-	0.05	0.05	-	-	-	-
	Foreign Policy Research & Capacity Development	0.12	0.14	0.26	0.03	0.03	0.07	25.4
The National Treasury	Rail Transport	34.49	-	34.49	2.00	0.01	2.01	5.8
	Marine Transport	23.21	-	23.21	4.46	0.02	4.48	19.3
	General Administration, Planning and Support Services	13.52	49.14	62.66	0.14	7.44	7.58	12.1
	Public Financial Management	28.64	6.74	35.38	0.83	1.18	2.01	5.7
	Economic and Financial Policy Formulation and Management	0.43	1.16	1.59	0.01	0.05	0.06	4.0
	Market Competition	0.03	0.30	0.33	-	0.08	0.08	22.7
	Government Clearing Services	-	0.07	0.07	-	0.01	0.01	10.6
State Department for Public Service	Public Service Transformation	0.41	7.86	8.27	0.16	2.34	2.50	30.3
	General Administration, Planning and Support Services	0.11	0.49	0.60	-	0.10	0.10	16.8
	National Youth Service	0.05	9.97	10.02	0.03	2.31	2.34	23.3
Parliamentary Service Commission	Senate Affairs	-	6.61	6.61	-	1.57	1.57	23.7

VOTE	Programme	Gross estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
National Assembly	National Legislation, Representation and Oversight	-	23.50	23.50	-	4.99	4.99	21.2
Parliamentary Joint Services	General Administration, Planning and Support Services	2.07	5.55	7.62	0.17	1.13	1.30	17.1
	Legislative Training Research Knowledge and Management	-	0.15	0.15	-	-	-	-
Commission on Revenue Allocation	Inter-Governmental Revenue and Financial Matters	-	0.49	0.49	-	0.13	0.13	25.8
Public Service Commission	General Administration, Planning and Support Services	0.02	0.77	0.79	-	0.14	0.14	18.2
	Human Resource Management and Development	-	1.42	1.42	-	0.29	0.29	20.5
	Governance and National Values	-	0.15	0.15	-	0.03	0.03	22.0
	Performance and Productivity Management	-	0.03	0.03	-	0.01	0.01	22.6
Salaries and Remuneration Commission	Salaries and Remuneration Management	-	0.62	0.62	-	0.10	0.10	16.8
Auditor General	Audit Services	0.20	5.71	5.91	-	1.10	1.10	18.6
Controller of Budget	Control and Management of Public Finances	-	0.69	0.69	-	0.09	0.09	12.9
Commission on Administrative Justice	Promotion of Administrative Justice	-	0.61	0.61	-	0.00	0.00	0.5
Total		158.19	169.68	327.87	19.64	33.48	53.12	16.2

Source: MDAs and National Treasury

Analysis of the PAIR sector shows that the General Administration, Planning and Support Services under National Treasury received the highest allocation at Kshs.62.66 billion, translating to 19.1 per cent of the annual estimates for the sector, while the Performance and Productivity Management programme under the Public Service Commission had the lowest allocations at kshs.34.43 million (less than 1 per cent of the sector's funding).

Analysis of programme performance shows that the Public Service Transformation under State Department for Public Service recorded the highest proportion of programme expenditure to its annual estimates at 30.3 per cent, while the Promotion of Administrative Justice under Commission on Administrative Justice recorded the lowest at 0.5 per cent.

5.11 Social Protection, Culture and Recreation Sector

The SPCR sector budgetary allocation was Kshs.72.19 billion, comprised of Kshs.32.56 billion (45.1 per cent) for development activities and Kshs.39.64 billion (54.9 per cent) for recurrent expenditure to fund 15 programmes. Table 5.10 presents an analysis of the Social Protection, Culture and Recreation sector's programmes performance in the first three months of FY 2021/22.

Table 5.10 : SPCR Sector's Programme (Kshs. Billion)

VOTE	Programme	Gross estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department for Development of the ASALs	Accelerated ASALs Development	9.08	1.06	10.14	2.39	0.22	2.61	25.7
State Department for Sports	Sports	15.15	1.34	16.49	0.04	0.27	0.31	1.9
State Department for Culture and Heritage	Culture/Heritage	0.04	1.88	1.92	0.01	0.39	0.40	20.7
	The Arts	-	0.14	0.14	-	0.01	0.01	10.2
	Library Services	0.01	0.79	0.80	-	0.18	0.18	22.0
	General Administration, Planning and Support Services	0.01	0.12	0.12	-	0.02	0.02	19.1
State Department for Labour	General Administration, Planning and Support Services	0.0003	0.44	0.44	-	0.09	0.09	21.3
	Promotion of the Best Labour Practice	0.06	0.67	0.73	0.02	0.16	0.16	21.7
	Manpower Development, Employment and Productivity Management	2.50	1.67	4.17	0.04	0.17	0.21	5.0
State Department for Social Protection, Pensions and Senior Citizen Affairs	Social Development and Children Services	0.26	3.87	4.13	0.13	0.72	0.85	20.5
	National Social Safety Net	2.82	26.39	29.21	0.26	0.32	0.58	2.0
	General Administration, Planning and Support Services	-	0.22	0.22	-	0.05	0.05	21.8
State Department for Gender	Community Development	2.13	-	2.13	1.07	-	1.07	50.0
	Gender Empowerment	0.50	0.73	1.23	-	0.09	0.09	7.4
	General Administration, Planning and Support Services	-	0.31	0.31	-	0.06	0.06	19.8
Total		32.56	39.64	72.19	4.62	2.80	6.83	9.5

Source: MDAs and National Treasury

National Social Safety Net under the State Department for Social Protection, Pensions and Senior Citizen Affairs received the highest allocation at Kshs.29.21 billion, translating to 40.5 per cent of the gross estimates for the sector, while General Administration, Planning and Support Services the State Department for Culture and Heritage had the lowest allocation at kshs.118.46 million (less than 1 per cent) of the gross estimates for the sector.

An analysis of programme performance shows that Community Development recorded the highest proportion of programme expenditure to its gross estimates at 50 per cent, while the Sports under the State Department for Sport recorded the lowest at 1.9 per cent.

6 KEY ISSUES AND RECOMMENDATIONS

6.1 Introduction

This chapter highlights the critical issues that affected budget implementation in the first three months of FY 2021/22. Further, it provides recommendations aimed at achieving effective budget execution by the government.

6.1.1 Outstanding Key Issues and Recommendations from Prior Period

The FY 2021/22 budget aligns with the government priorities articulated in the Medium-Term Plan III (2018-2022) of the Kenya Vision 2030. In this regard, this report takes cognizance of critical issues and recommendations highlighted in the FY 2020/21 that were identified to affect budget implementation but remain unresolved. These include; (1) delay in submission of quarterly financial reports by some MDAs to the Controller of Budget office, (2) high reliance on external borrowing to fund the budget resulting in growth in public debt, and (3) high usage of Article 223 of the Constitution to access additional funding immediately after approval of the budget and financing of recurrent budget from loans and grants. There is a need for the National Government to ensure that all critical issues are addressed promptly.

In the first three months of the FY 2021/22, the CoB identified the following issues that affected budget implementation, namely delay in settlement of pending bills, failure to align budget to the activity implementing sector, and non-adherence to MDAs' cash plans and forecasts.

6.1.2 Settlement of Pending Bills

Accumulation of pending bills by MDAs and SAGAs affects the overall liquidity in the economy, especially the private sector, hence negatively impacting the overall economic growth.

As of 30th September 2021, the MDAs has accumulated pending bills amounting to Kshs.52.88 billion, while State-Owned Parastatals (including Semi-Autonomous Government Agencies had Kshs.371.52 billion pending, accounting for 21.6 per cent of the gross ministerial development and recurrent budget. In the first three months of FY 2021/22, the MDAs settled pending bills amounting to Kshs.3.79 billion, representing 7.2 per cent of the outstanding pending bills. This indicates slow payment considering that pending bills should be budgeted as a first charge and paid without delay as provided in Regulation 42(1a) of the Public Finance Management Act (national Government), Regulations, 2015.

The CoB, therefore, recommends that all MDAs ensure payment of pending bills is prioritised on a first-in-first-out basis in the FY 2021/22 and in compliance with the law to avoid further accumulation of pending bills and to enhance liquidity and growth of the economy. Nonetheless, there is a need for the National Treasury to institute appropriate measures to ensure ineligible or unverified pending bills are not settled while at the same time ensuring that questionable liabilities are resolved promptly.

6.1.3 Budget Allocation to Sectors

The MTP III currently being implemented by the Government involved aligning and implementing policies, programmes and projects designed to achieve the "Big Four" Agenda of the Jubilee Administration. These include; (1) Industrialization, Manufacturing and Agro-processing, (2) Affordable Housing, (3) Food and Nutrition Security, and (4) Universal Health Coverage. The overall objective is to spur higher economic growth and job creation, reduce the high cost of living affecting Kenyans, and increase access to quality and affordable health care.

An analysis of the budgetary allocations to the ten sectors shows that the GECA sector received the lowest budgetary allocation in the FY 2021/22. The sector is a significant player in job and wealth creation, industrial

development, investments and trade promotion, tourism development, savings mobilisation and cooperative development, regional integration and development. Manufacturing is one of the 'Big Four' Agenda programmes. To achieve this, more resources should be allocated to the GECA sector.

The CoB, therefore, recommends aligning and harmonising programmes and resource allocation to support the 'Big Four Agenda closely'. This will enhance the realisation of the Medium-Term Plan goals and national priorities.

6.1.4 Adherence to Cash Plans and Forecast

During the reporting period, exchequer issues by the National Treasury to national and county governments were Kshs.675.46 billion, representing 21.2 per cent of the annual net estimates compared to 17.7 per cent recorded in a similar period FY 2020/21. Although the frequency of exchequer requests by MDAs may vary, an analysis of the exchequer issues to MDAs shows disproportional releases among the MDAs, with some recording exchequers issues to net estimate above 50 per cent while others were recording below 10 per cent. The performance is against a projection of 25 per cent on a pro-rata basis by the end of the first three months of the financial year.

Section 29 (2) of the PFM Act states that 'Every national government entity, other than a State Corporation, shall submit an annual cash plan and forecast to - (a) the National Treasury in a form and manner and relating to such periods directed by that Treasury; and (b) the Controller of Budget'.

The CoB, therefore, recommends that MDAs be funded according to their annual cash plans and forecasts presented at the beginning of the financial year to ensure smooth budget implementation.

7 EMERGING ISSUES

7.1 Introduction

This BIRR aims at presenting the budget performance by the National Government in the first three months of FY 2021/22 to inform and improve budget implementation. In the period under review, the CoB has identified emerging issues likely to hamper the implementation of the budget.

7.2 Management of Public Funds: Borrowing by State-Owned Enterprises

The State-Owned Enterprises (SOEs) are enterprises owned by the government and are formed to offer commercial services to the general public, especially those services that the private sector is not willing to provide for various reasons. They were created to ensure that the supply of goods and services are not entirely left to market forces of demand and supply. SOEs are body corporates and have the legal capacity to contract debts and other liabilities to finance their requirements. Examples of SOEs in Kenya include Kenya Airways, Kenya Postal Corporation, and Kenya Pipeline, amongst others.

The SOEs' performance, soundness, and stability have long-term consequences on the economy. Evidence shows that over the years, some SOEs have recorded poor performance. This may be attributed to political interference in the management of these enterprises and a lack of proper checks and balances. According to the 2020 Central Bank of Kenya Financial Stability Report, it was found that SOEs had borrowed over Sh100 billion from the banking sector by 2019 and may have used long-term debt to meet operational expenses rather than investing in assets, thus limiting productivity, expansion capacity and profitability. The decline in profitability and cash flow problems aggravates indebtedness, increases reliance on fiscal support, and financial sector vulnerabilities, raising serious fiscal risk and financial stability concerns. There is a likelihood of increasing capital injection and requests for bailouts by the National Treasury to the SOEs facing financial shortfalls and liquidity gaps. This is not sustainable in the long run.

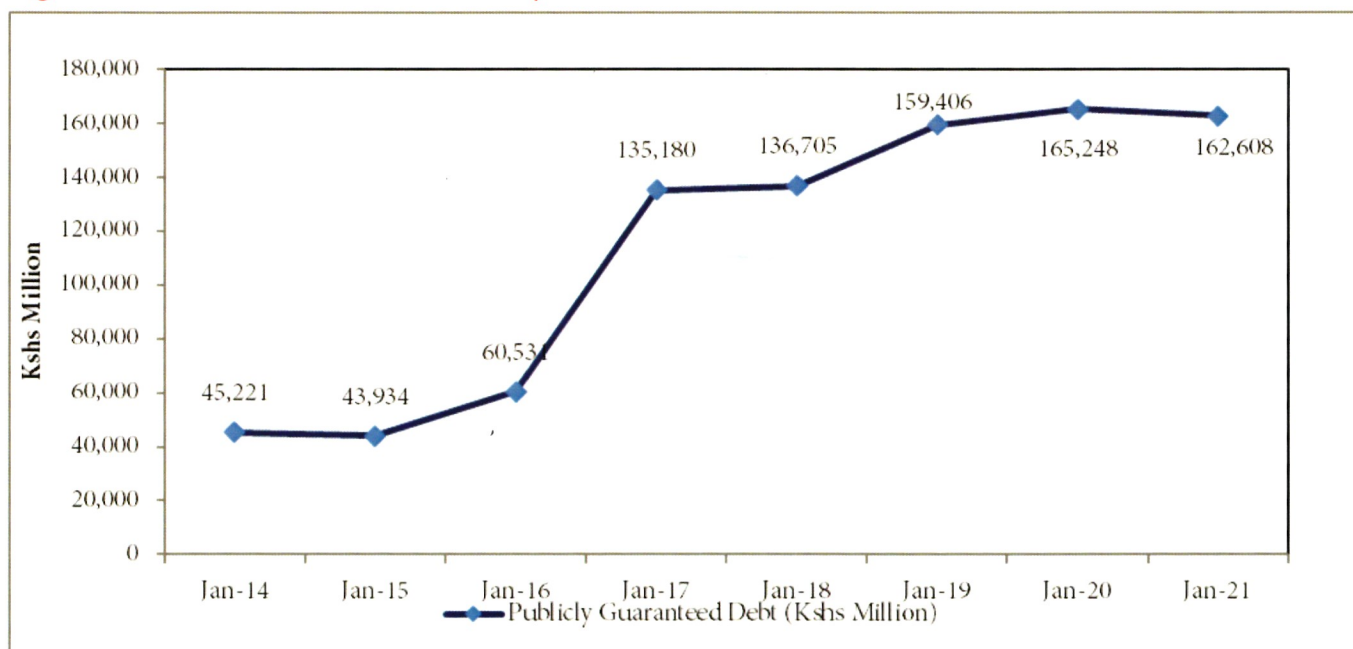
Further, the COVID-19 pandemic has contributed to the deteriorating financial position of a number of the SOEs, which has negatively affected the performance of organizations in both the public and private sectors, as has been evident in the overall decline in the performance of the local economy. For example, the country's economic performance declined to 0.6 per cent in 2020 from 5.4 per cent in 2019. The SOEs have not been spared either from the vagaries of the pandemic as a majority of the SOEs recorded losses arising from the Covid-19 fall out during the period 2019 to date.

In April 2021, the Government set aside Kshs.36 billion to bail out Kenya Airways and Kenya Power and Lighting Company as part of the stimulus package to bail them from liquidity challenges. To mitigate non-delivery of services by loss-making SOEs, the National Treasury wrote off debts worth Kshs.37.06 billion held by parastatals struggling financially in the year ended June 2021.

7.2.1 Borrowing by State-Owned Enterprises

The SOEs borrow to finance the strategic government development plans. The borrowing has increased guaranteed and non-guaranteed public debt. The stock of publicly guaranteed debt decreased from Kshs.165.25 billion in January 2020 to Kshs.162.61 billion in June 2021.¹ The National Treasury has attributed this decline in repayments made by indebted SOEs. Figure 7.1 shows the trend in the publicly guaranteed debt from January 2014 to January 2021.

¹ public debt Information and data is available in the Medium Term Debt Management Strategy Paper, monthly public debt bulletin, Budget planning documents which include Budget Review Outlook Paper and Budget Policy Statement among others.

Figure 7.1: Trend in the Publicly Guaranteed Debt

Source: National Treasury

Public sector non-guaranteed debt covers debts contracted by SOEs with a sound financial position subject to the National Treasury's approval. Such SOEs borrow from domestic or external sources to finance strategic and high priority projects in the government development plan. The non-guaranteed loans pose a contingent liability risk and potential fiscal commitments to the national government.

Some SOEs have been advanced funding due to poor financial performance. They include; Kenya Airways, Kenya Airports Authority, Kenya Railways Corporation, Kenya Power and Lighting PLC, Kenya Electricity Generating Company PLC, Kenya Ports Authority, and three of the largest universities, including the University of Nairobi, Kenyatta University and Jomo Kenyatta University of Agriculture and Technology.

7.2.2 Recommendations

Funds spent by the National Treasury to bail out SOEs can be applied to other development activities to create assets and capital. Such an approach would help the government improve financial performance and reduce public borrowing, thereby promoting overall economic growth in the long run. The CoB recommends the following to enhance the performance of SOEs.

- i. *Restructuring of SOEs performing similar functions to eliminate duplication.*
- ii. *Enforcement of sound financial management to promote prudence in the use of public funds.*
- iii. *The Parent Ministries should only approve borrowing by SOEs with authority from the National Treasury.*
- iv. *Timely auditing to provide checks and balances and timely identification of areas that require action.*
- v. *Privatization of non-performing and non-strategic SOEs can be turned around by market forces.*

8 CONCLUSION

This report sought to provide the budget performance for the National Government in the first three months of FY 2021/22 covering the period July to September 2021, pursuant to Article 228 of the Constitution of Kenya and Section 9 of the Controller of Budget Act.

The budget performance witnessed a slight improvement in the period under review compared to a similar period in FY 2020/21. The receipts into the consolidated fund amounted to Kshs.782.21 billion compared to Kshs.602.02 billion in the previous period. Similarly, exchequer issues to Ministries, Departments and Agencies, Consolidated Fund Services and County Governments were Kshs.675.46 billion compared to Ksh.494.67 billion in the first quarter of FY 2020/21. National government aggregate expenditure also increased marginally to Kshs.631.52 billion from Kshs.595.03 in the reporting period. This trajectory heralds a positive trend in budget performance. The encouraging performance can be attributed to the lifting of the restrictive measures imposed to control the COVID-19 disease.

The CoB identified vital issues that hampered effective budget implementation in the period under review. They included delay in settlement of pending bills by MDAs and SAGAs, thereby affecting the overall liquidity in the economy, non-alignment of sector functions and programmes to budget allocations to support the Government development plans under the “Big Four Agenda”, and disproportionate disbursements of exchequers to MDAs.

The report has emphasised the need to adhere to the annual MDAs’ cash plans and forecasts to ensure timely release of funds to both levels of government, settlement of pending bills to spur economic growth, the prudence in the use of public funds among the State-Owned Enterprises while adhering to principles of public finance. Overall, there is a need for the National Government to ensure that all critical issues affecting budget implementation highlighted in the BIRRs are addressed timeously.

ANNEX I: MDAs Development Expenditure

MINISTRY/STATE DEPARTMENT	Gross Estimates	Appropriations-In-Aid	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer issues to Net Estimates	% of Expenditure to Gross Estimates
The Executive Office of the President	9,327,249,383	6,512,150,000	2,815,099,383	724,595,719	19,324,635	25.7	0.2
State Department for Interior and Citizen Services	7,233,055,015	61,810,339	7,171,244,676	1,904,076,957	2,685,191,310	26.6	37.1
State Department for Correctional Services	909,068,467	70,000,000	839,068,467	-	-	-	-
State Department for Devolution	1,489,688,414	230,730,934	1,258,957,480	68,195,003	369,598,598	5.4	24.8
State Department for Development for the ASALs	9,080,065,116	122,000,000	8,958,065,116	2,610,195,274	2,391,559,823	29.1	26.3
Ministry of Defence	5,080,000,000	-	5,080,000,000	2,823,915,073	2,823,915,074	55.6	55.6
Ministry of Foreign Affairs	1,796,122,798	-	1,796,122,798	849,820,000	904,788,596	47.3	50.4
State Department for Vocational and Technical Training	4,648,436,000	2,400,000,000	2,248,436,000	472,975,200	619,202,379	21.0	13.3
State Department for University Education	4,355,600,000	750,000,000	3,605,600,000	1,500,693,713	1,440,662,854	41.6	33.1
State Department for Early Learning & Basic Education	11,726,600,000	300,000,000	11,426,600,000	438,000,000	1,151,831,556	3.8	9.8
The National Treasury	100,335,945,886	53,787,974,148	46,547,971,738	9,123,124,296	7,447,883,678	19.6	7.4
State Department of Planning	42,387,156,216	42,095,400	42,345,060,816	10,536,501,016	10,542,876,474	24.9	24.9
Ministry of Health	56,219,522,127	11,532,547,616	44,686,974,511	4,780,400,921	5,449,940,583	10.7	9.7
State Department of Infrastructure	138,033,707,987	78,127,817,987	59,905,890,000	21,523,932,584	46,820,456,375	35.9	33.9
State Department of Transport	1,346,300,000	150,000,000	1,196,300,000	-	6,683,100	-	0.5
State Department for Shipping and Maritime	750,200,000	660,000,000	90,200,000	-	3,263,165	-	0.4
State Department for Housing & Urban Development	14,054,600,000	1,055,000,000	12,999,600,000	5,248,364,405	5,425,798,026	40.4	38.6
State Department for Public Works	1,127,800,000	168,000,000	959,800,000	74,649,068	301,509,363	7.8	26.7
State Department for Environment and Forestry	4,245,400,000	876,500,000	3,368,900,000	819,969,640	874,705,544	17.9	20.6
State Department for Water & Sanitation and Irrigation	71,218,500,000	37,513,000,000	33,705,500,000	5,921,109,762	5,596,290,235	17.6	7.9
Ministry of Lands and Physical Planning	2,431,148,393	-	2,431,148,393	9,684,140	136,549,120	0.4	5.6
State Department for Information Communications and Technology	21,203,977,790	16,496,315,522	4,707,662,268	108,457,123	2,302,684,879	2.3	10.9
State Department for Broadcasting & Telecommunications	496,900,000	-	496,900,000	94,000,000	101,795,350	18.9	20.5
State Department for Sports	15,147,791,399	15,000,000,000	147,791,399	72,275,000	36,137,500	48.9	0.2
State Department for Culture and Heritage	55,896,560	-	55,896,560	9,550,000	9,550,000	17.1	17.1
Ministry of Energy	67,248,000,000	44,858,000,000	22,390,000,000	3,168,076,256	4,659,115,930	14.1	6.9
State Department for Livestock	5,651,076,726	232,608,910	5,418,467,816	767,754,726	1,104,959,023	14.2	19.6
State Department for Fisheries, Aquaculture and the Blue Economy	10,736,200,000	90,000,000	10,646,200,000	592,720,187	773,720,001	5.6	7.2

MINISTRY/STATE DEPARTMENT	Gross Estimates	Appropriations-In-Aid	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer issues to Net Estimates	% of Expenditure to Gross Estimates
State Department for Crop Development & Agricultural Research	31,496,699,987	3,776,455,455	27,720,244,532	2,976,339,109	2,368,992,496	10.7	7.5
State Department for Cooperatives	524,600,000	-	524,600,000	19,493,700	72,300,162	3.7	13.8
State Department for Trade and Enterprise Development	1,739,017,429	500,000,000	1,239,017,429	-	149,895,102	-	8.6
State Department for Industrialization	3,272,900,000	-	3,272,900,000	953,700,300	959,644,042	29.1	29.3
State Department for Labour	2,560,718,482	-	2,560,718,482	205,587,026	53,037,456	8.0	2.1
State Department for Social Protection.	3,082,638,823	431,600,000	2,651,038,823	216,413,764	383,439,319	8.2	12.4
Ministry of Petroleum and Mining	2,926,138,073	2,156,597,108	769,540,965	105,532,689	90,661,680	13.7	3.1
State Department for Tourism	475,000,000	-	475,000,000	88,750,000	88,750,000	18.7	18.7
State Department for Wildlife	632,810,000	58,810,000	574,000,000	2,729,574	127,470,001	0.5	20.
State Department for Gender	2,632,000,000	320,000,000	2,312,000,000	1,156,000,000	1,156,000,000	50.0	43.9
State Department for Public Service	568,012,066	-	568,012,066	100,085,003	185,085,000	17.6	32.6
State Department for Youth	3,210,491,076	301,971,076	2,908,520,000	1,139,536,434	1,054,021,430	39.2	32.8
State Department for Regional and Northern Corridor Development	1,095,500,000	129,000,000	966,500,000	486,600,000	486,600,000	50.3	44.4%
State Law Office and Department of Justice	181,301,535	-	181,301,535	-	34,750,000	-	19.2
The Judiciary	2,333,400,000	438,400,000	1,895,000,000	-	489,474,859	-	21.0
Ethics and Anti-Corruption Commission	67,493,119	-	67,493,119	-	-	-	-
Office of the Director of Public Prosecutions	150,286,238	-	150,286,238	-	-	-	-
National Land Commission	38,896,786	-	38,896,786	-	189,000,000	-	>100
Independent Electoral and Boundaries Commission	125,000,000	-	125,000,000	-	70,879,951	-	56.7
Parliamentary Joint Services	2,065,550,000	-	2,065,550,000	159,516,003	167,187,148	7.7	8.1
Public Service Commission	19,300,000	-	19,300,000	-	-	-	-
Teachers Service Commission	645,100,000	-	645,100,000	-	5,441,600	-	0.8
Auditor General	200,000,000	-	200,000,000	-	-	-	-
TOTAL	668,378,861,891	279,149,384,495	389,229,477,396	81,853,319,665	112,132,623,416	21.0	16.8

ANNEX II: Recurrent Expenditure

MINISTRY/STATE DEPARTMENT	Gross Estimates	Appropriations-in-Aid	Net Estimates	Exchequer Issues	Gross Expenditure	% of Exchequer issues to Net Estimates	% of Expenditure to Gross Estimates
The Executive Office of the President	25,267,713,596	3,306,500,000	21,961,213,596	3,287,618,986	4,236,291,678	15.0	16.8
State Department for Interior and Citizen Services	131,356,049,106	2,099,670,000	129,256,379,106	28,625,782,620	32,106,374,978	22.1	24.4
State Department for Correctional Services	28,749,156,901	3,500,000	28,745,656,901	5,016,183,758	5,040,304,711	17.5	17.5
State Department for Devolution	1,753,862,706	-	1,753,862,706	246,236,747	277,000,660	14.0	15.8
State Department for Development for the ASAL	1,061,151,347	-	1,061,151,347	236,302,756	218,320,379	22.3	20.6
Ministry of Defence	114,671,705,987	-	114,671,705,987	27,716,638,668	30,614,141,265	24.2	26.7
Ministry of Foreign Affairs	17,023,874,380	570,477,729	16,453,396,651	4,124,418,776	4,433,815,326	25.1	26.0
State Department for Vocational and Technical Training	18,647,469,071	4,693,000,000	13,954,469,071	1,938,217,591	1,917,118,548	13.9	10.3
State Department for University Education	91,057,215,304	30,760,000,002	60,297,215,302	17,937,811,794	17,848,626,371	29.7	19.6
State Department for Early Learning & Basic Education	91,563,708,240	1,433,000,000	90,130,708,240	20,578,611,644	22,798,589,119	22.8	24.9
State Department for Post Training and Skills Development	268,000,000	-	268,000,000	37,780,467	30,541,763	14.1	11.4
The National Treasury	57,409,488,083	7,386,814,306	50,022,673,777	9,191,253,680	8,777,632,686	18.4	15.3
State Department of Planning	3,598,045,950	71,000,000	3,527,045,950	891,500,101	850,140,380	25.3	23.6
Ministry of Health	64,870,742,503	17,420,000,000	47,450,742,503	10,874,225,495	9,762,217,787	22.9	15.0
State Department of Infrastructure	57,169,918,367	55,517,918,367	1,652,000,000	276,271,398	9,830,613,544	16.7	17.2
State Department of Transport	9,428,200,336	8,677,000,000	751,200,336	69,000,000	1,164,132,954	9.2	12.3
State Department for Shipping and Maritime	2,037,305,572	1,538,000,000	499,305,572	91,498,217	211,253,152	18.3	10.4
State Department for Housing and Urban Development	1,233,607,313	-	1,233,607,313	206,755,267	207,910,582	16.8	16.9
State Department for Public Works	3,111,710,821	802,000,000	2,309,710,821	670,286,416	549,699,387	29.0	17.7
State Department for Environment and Forestry	10,481,631,505	1,268,900,000	9,212,731,505	2,398,425,582	2,526,139,937	26.0	24.1
Ministry of Water, Sanitation and Irrigation	6,395,728,930	2,386,000,000	4,009,728,930	960,648,552	1,558,899,530	24.0	24.4
Ministry of Lands and Physical Planning	3,044,973,103	9,000,000	3,035,973,103	614,587,372	634,239,606	20.2	20.8
State Department for Information Communications and Technology & Innovation	1,585,387,615	66,000,000	1,519,387,615	326,616,007	345,782,389	21.5	21.8
State Department for Broadcasting & Telecommunications	6,456,916,225	2,626,000,000	3,830,916,225	1,034,214,411	1,161,569,213	27.0	18.0
State Department for Sports	1,338,850,782	141,400,000	1,197,450,782	274,132,389	241,430,000	22.9	18.0
State Department for Culture and Heritage	2,931,188,547	408,500,000	2,522,688,547	644,198,480	620,155,442	25.5	21.2
Ministry of Energy	6,636,000,000	5,056,000,000	1,580,000,000	381,321,122	408,953,222	24.1	6.2
State Department for Livestock	3,428,178,143	1,122,300,000	2,305,878,143	539,384,280	583,158,850	23.4	17.0
State Department for Fisheries, Aquaculture and the Blue Economy	2,267,372,675	10,000,000	2,257,372,675	542,384,347	532,486,186	24.0	23.5

MINISTRY/STATE DEPARTMENT	Gross Estimates	Appropriations-in-Aid	Net Estimates	Exchequer Issues	Gross Expenditure	% of Exchequer issues to Net Estimates	% of Expenditure to Gross Estimates
State Department for Crop Development & Agricultural Research	13,436,419,328	5,339,000,000	8,097,419,328	1,977,450,792	1,956,481,843	24.4	14.6
State Department for Cooperatives	1,226,290,884	836,000,000	390,290,884	93,958,432	90,709,445	24.1	7.4
State Department for Trade and Enterprise Development	2,286,129,067	42,000,000	2,244,129,067	549,223,201	434,310,529	24.5	19.0
State Department for Industrialization	3,112,433,120	820,000,000	2,292,433,120	520,566,148	721,256,813	22.7	23.2
State Department for Labour	2,782,769,908	913,420,000	1,869,349,908	376,574,765	406,720,158	20.1	14.6
State Department for Social Protection, Pensions and Citizen Affairs	30,485,432,498	60,000,000	30,425,432,498	1,239,733,938	1,104,306,000	4.1	3.6
Ministry of Petroleum and Mining	965,601,695	227,000,000	738,601,695	132,029,170	5,101,566,400	21.9	>100
State Department for Tourism	5,207,319,152	3,834,282,275	1,373,036,877	300,938,975	320,243,293	21.7	6.1
State Department for Wildlife	7,611,813,774	3,218,776,887	4,393,036,887	952,301,306	1,332,907,572	24.4	17.5
State Department for Gender	1,035,807,321	135,000,000	900,807,321	219,771,877	204,350,316	43.1	19.7
State Department for Public Service	18,325,020,000	2,565,100,000	15,759,920,000	6,786,971,570	5,201,119,090	22.5	28.4
State Department for Youth Affairs	1,439,989,789	-	1,439,989,789	324,179,882	174,177,216	15.8	12.1
State Department for East African Community	609,846,603	-	609,846,603	96,474,718	123,179,022	24.2	20.2
State Department for Regional and Northern Corridor Development	2,785,000,000	478,500,000	2,306,500,000	558,658,605	623,702,747	20.9	22.4
State Law Office and Department of Justice	4,978,349,801	550,580,000	4,427,769,801	925,051,873	925,626,987	22.6	18.6
The Judiciary	15,003,000,000	-	15,003,000,000	3,384,931,819	2,808,432,122	18.0	18.7
Ethics and Anti-Corruption Commission	3,258,530,000	-	3,258,530,000	585,659,839	733,649,561	25.7	22.5
National Intelligence Service	42,451,000,000	-	42,451,000,000	10,901,213,340	9,885,410,742	17.9	23.3
Office of the Director of Public Prosecutions	3,125,952,706	-	3,125,952,706	559,582,955	589,973,575	42.2	18.9
Office of the Registrar of Political Parties	1,961,696,750	-	1,961,696,750	827,629,136	832,973,523	32.2	42.5
Witness Protection Agency	489,042,929	-	489,042,929	157,257,610	151,244,740	19.7	30.9
Kenya National Commission on Human Rights	408,711,517	-	408,711,517	80,479,508	99,143,858	19.6	24.3
National Land Commission	1,444,003,829	-	1,444,003,829	283,445,217	340,319,401	11.2	23.6
Independent Electoral and Boundaries Commission	14,226,688,218	-	14,226,688,218	1,588,817,311	1,723,633,775	21.1	12.1
Parliamentary Service Commission	6,612,314,228	-	6,612,314,228	1,394,439,573	1,566,416,147	23.5	23.7
National Assembly	23,502,082,199	-	23,502,082,199	5,530,480,044	4,987,658,330	19.7	21.2
Parliamentary Joint Services	5,702,753,573	14,000,000	5,688,753,573	1,120,168,204	1,132,228,470	17.8	19.9
Judicial Service Commission	581,800,000	-	581,800,000	103,646,413	108,863,957	19.6	18.7
The Commission on Revenue Allocation	485,616,016	-	485,616,016	95,020,972	125,350,076	19.5	25.8

MINISTRY/STATE DEPARTMENT	Gross Estimates	Appropriations-in-Aid	Net Estimates	Exchequer Issues	Gross Expenditure	% of Exchequer issues to Net Estimates	% of Expenditure to Gross Estimates
Public Service Commission	2,372,171,009	1,000,000	2,371,171,009	462,390,295	460,635,329	15.9	19.4
Salaries and Remuneration Commission	621,380,000	-	621,380,000	98,628,086	104,206,975	25.9	16.8
Teachers Service Commission	281,059,000,000	517,000,000	280,542,000,000	72,660,056,828	72,308,209,174	19.0	25.7
National Police Service Commission	794,089,102	-	794,089,102	150,568,581	120,281,653	18.9	15.1
Auditor General	5,706,450,390	150,000,000	5,556,450,390	1,049,576,057	1,101,204,269	18.4	19.3
Controller of Budget	689,122,143	-	689,122,143	126,930,225	88,634,695	23.3	12.9
The Commission on Administrative Justice	614,821,608	-	614,821,608	143,452,346	141,617,937	17.5	23.0
National Gender and Equality Commission	436,592,581	-	436,592,581	76,422,388	107,075,034	26.4	24.5
Independent Policing Oversight Authority	949,758,146	-	949,758,146	251,114,941	252,695,914	23.2	26.6
MDAs TOTAL	1,273,629,952,992	167,074,639,566	1,106,555,313,426	256,418,103,866	277,978,056,334	23.2	21.8
Consolidated Fund Services	Gross Estimates		Net Estimates	Exchequer Issues	Expenditure	% of Exchequer issues to Net Estimates	% of Expenditure to Gross Estimates
Public Debt	1,169,165,030,917		1,169,165,030,917	238,907,919,922	204,186,000,000	20.4	17.5
Pensions & Gratuities	153,639,593,168		153,639,593,168	36,487,541,567	36,487,541,567	23.7	23.7
Salaries, Allowances & Miscellaneous	4,414,944,135		4,414,944,135	739,624,939	734,556,492	16.8	16.6
Subscriptions to International Organisations	500,000		500,000	-	-	-	-
CFS Total	1,327,220,068,220		1,327,220,068,220	276,135,086,428	241,408,098,059	20.8	18.2
Total Recurrent	2,600,850,021,212	167,074,639,566	2,433,775,381,646	532,553,190,294	519,386,154,393	21.9	20.0

ANNEX III: Sectoral Development Expenditure

Sector	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer Issues to Net Estimates	% Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	50,354,021,892	46,254,957,527	4,346,498,162	4,573,220,640	9.4	9.1
Energy, Infrastructure and ICT	250,398,114,926	106,424,413,233	31,462,548,559	60,765,989,298	29.6	24.3
General Economics and Commercial Affairs	7,107,017,429	6,478,017,429	1,548,544,000	1,757,189,306	23.9	24.7
Health	56,219,522,127	44,686,974,511	4,780,400,921	5,449,940,583	10.7	9.7
Education	21,375,736,000	17,925,736,000	2,411,668,913	3,217,138,389	13.5	15.1
Governance, Justice, Law and Order	10,999,604,374	10,429,394,035	1,904,076,957	3,280,296,120	18.3	29.8
Public Administration and International Relations	158,189,024,763	97,616,074,281	21,561,837,040	19,636,744,129	22.1	12.4
National Security	5,080,000,000	5,080,000,000	2,823,915,073	2,823,915,074	55.6	55.6
Social Protection, Culture and Recreation	32,559,110,380	16,685,510,380	4,270,021,064	4,029,724,098	25.6	12.4
Environment Protection, Water and Natural Resources	76,096,710,000	37,648,400,000	6,743,808,975	6,598,465,780	17.9	8.7
Total	668,378,861,891	389,229,477,396	81,853,319,665	112,132,623,416	21.0	16.8

ANNEX IV: Sectoral Recurrent Expenditure

Sector	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer Issues to Net Estimates	% Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	23,620,947,078	17,140,647,078	3,957,252,007	4,046,685,886	23.1	17.1
Energy, Infrastructure and ICT	90,064,637,733	15,554,719,366	3,512,171,891	19,155,658,058	22.6	21.3
General Economics and Commercial Affairs	15,227,018,826	9,216,236,551	2,119,820,079	2,313,401,850	23.0	15.2
Health	64,870,742,503	47,450,742,503	10,874,225,495	9,762,217,787	22.9	15.0
Education	482,595,392,615	445,192,392,613	113,152,478,324	114,903,084,975	25.4	23.8
Governance, Justice, Law and Order	206,319,417,757	203,665,667,757	42,333,128,753	45,600,274,389	20.8	22.1
Public Administration and International Relations	169,684,715,881	155,619,823,846	34,549,085,663	33,483,952,048	22.2	19.7
National Security	157,122,705,987	157,122,705,987	38,617,852,008	40,499,552,007	24.6	25.8
Social Protection, Culture and Recreation	39,635,200,403	37,976,880,403	2,990,714,205	2,795,282,295	7.9	7.1
Environment Protection, Water and Natural Resources	24,489,174,209	17,615,497,322	4,311,375,441	5,417,947,039	24.5	22.1
Total	1,273,629,952,992	1,106,555,313,426	256,418,103,866	277,978,056,334	23.2	21.8

ANNEX V: MDAs Total Expenditure by Sector

Sector	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer Issues to Net Estimates	% Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	73,974,968,970	63,395,604,605	8,303,750,170	8,619,906,526	13.1	11.7
Energy, Infrastructure and ICT	340,462,752,659	121,979,132,599	34,974,720,449	79,921,647,356	28.7	23.5
General Economics and Commercial Affairs	22,334,036,255	15,694,253,980	3,668,364,079	4,070,591,156	23.4	18.2
Health	121,090,264,630	92,137,717,014	15,654,626,416	15,212,158,370	17.0	12.6
Education	503,971,128,615	463,118,128,613	115,564,147,237	118,120,223,364	25.0	23.4
Governance, Justice, Law and Order	217,319,022,131	214,095,061,792	44,237,205,709	48,880,570,508	20.7	22.5
Public Administration and International Relations	327,873,740,644	253,235,898,127	56,110,922,702	53,120,696,177	22.2	16.2
National Security	162,202,705,987	162,202,705,987	41,441,767,082	43,323,467,081	25.5	26.7
Social Protection, Culture and Recreation	72,194,310,783	54,662,390,783	7,260,735,269	6,825,006,393	13.3	9.5
Environment Protection, Water and Natural Resources	100,585,884,209	55,263,897,322	11,055,184,416	12,016,412,819	20.0	11.9
Total	1,942,008,814,883	1,495,784,790,822	338,271,423,531	390,110,679,750	22.6	20.1

ANNEX VI: Capital Transfer to SAGAs

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			
			A-I-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses	Expenditure
State Department for Tourism	Kenya Tourism Board	999,800,000	-	499,900,000	499,900,000	-	463,201,267	-	463,201,267
	Tourism Finance Corporation	2,204,264,050	-	2,204,264,050	2,204,264,050	-	-	-	-
	Tourism Research Institute	-	35,000,000	-	35,000,000	-	21,000,000	-	21,000,000
	Tourism Fund	50,000,000	-	998,900,000	998,900,000	-	916,460,245	-	916,460,245
State Department for Crop Development and Agricultural Research	Agricultural Development Corporation	25,000,000	-	25,000,000.00	25,000,000	-	-	25,000,000	25,000,000
	Pest Control Products Board	38,000,000	-	38,000,000	38,000,000	-	30,537,674	-	30,537,674
	Agriculture and Food Authority-Cotton Industry Revitalization	37,500,000	-	37,500,000	37,500,000	-	10,000,000	-	10,000,000
	Pyrethrum Processing Company of Kenya Ltd	37,500,000	-	37,500,000	37,500,000	-	4,253,000	12,926,000	17,179,000
	Kenya Animal Genetic Centre	175,000,000	-	175,000,000	-	-	-	-	-
	Agriculture and Food Authority-Cane Testing Units	35,000,000	-	35,000,000	35,000,000	-	-	-	-
	Warehouse Receipt Council	25,000,000	-	25,000,000	75,000,000	2,573,470	11,777,330	5,092,680	19,443,480
	Commodities Fund	25,000,000	-	25,000,000	25,000,000	-	-	-	-
	Kenya Agriculture and Livestock Research Organization -Science and Technology Research Programme Support	2,500,000	-	2,500,000	2,500,000	-	2,500,000	-	2,500,000
	Kenya Agriculture and Livestock Research Organization -Equipping of Milk Research and Processing Plant	7,500,000	-	7,500,000	7,500,000	-	7,500,000	-	7,500,000
State Department for Crop Development and Agricultural Research	Modernization of Agriculture Society of Kenya Premises	125,000,000	-	125,000,000	125,000,000	-	-	-	-
	Nyayo Tea Zones Mau and Embombut Forests Buffer Rehabilitation Project	25,000,000	-	25,000,000	-	-	-	-	-
	Kenya Tsetse and Trypanosomiasis Eradication Council	90,000,000	-	90,000,000	90,000,000	-	44,958,000	16,391,453	61,349,453
	Bukura Agricultural College	30,000,000	-	30,000,000	30,000,000	-	40,810,605	-	40,810,605
	Kenya Agriculture and Livestock Research Organization -Expansion of Improved Indigenous Chicken	2,500,000	-	2,500,000	2,500,000	-	2,500,000	-	2,500,000

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			
			A-I-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses	Expenditure
State Department for Culture and Heritage	Kenya Agriculture and Livestock Research Organization - Construction of Tea Research and Development Factory	11,500,000	-	11,500,000	11,500,000	-	11,500,000	-	11,500,000
	Kenya Agriculture and Livestock Research Organization - Climate Smart Agricultural Productivity (CSAPP)	15,000,000	-	15,000,000	15,000,000	-	15,000,000	-	15,000,000
State Department for Culture and Heritage	National Museums of Kenya	19,100,000	-	-	-	-	-	-	-
State Law Office and Department of Justice	Kenya School of Law	24,500,000	-	-	-	-	-	-	-
State Department for Regional and Northern Corridor Development	Kerio Valley Development Authority	233,000,000	-	77,000,000	77,000,000	-	63,500,000.00	-	63,500,000
	Coast Development Authority	130,108,000	-	65,054,000	65,054,000	-	65,054,000.00	-	65,054,000
	Ewaso Nyiro Northern Development Authority	135,392,000	-	67,000,000	67,000,000	-	60,700,000.00	7,000,000.00	67,700,000
	Ewaso Nyiro South Development Authority	171,000,000	-	85,500,000	85,500,000	-	-	15,503,567.00	15,503,567
	Lake Basin Development Authority	250,000,000	-	125,000,000	125,000,000	-	56,720,813.91	-	56,720,814
	Tana and Athi Rivers Development Authority	132,700,000	-	66,350,000	66,350,000	-	66,350,000.00	-	66,350,000
State Department for Broadcasting and Telecommunication	LAPSSET Corridor Development Authority	-	-	-	67,000,000	-	-	-	-
	Kenya Institute of Mass Communication	-	-	-	-	-	-	-	-
	Kenya Broadcasting Corporation	-	-	-	-	-	-	-	-
	Kenya Film Classification Board	-	-	-	-	-	-	-	-
	Kenya Film School	19,830,000	-	-	-	-	-	-	-
	Kenya Film Commission	7,500,000	-	-	-	-	-	-	-
State Department for ICT and Innovation	Konza Techno Polis Development Authority	4,084,628,881	2,611,219,264	-	2,611,219,264	-	-	-	-
	Office of the Data Protection Commissioner	-	-	-	-	-	-	-	-
State Department for Youth Affairs	The Information and Communication Technology Authority	2,668,000,000	937,448	-	937,448	44,441,928	-	-	44,441,928
	Youth Enterprise Development Fund	65,000,000	74,713,542	65,000,000	139,713,542	-	-	126,908,615	126,908,615

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Expenditure
			A-I-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Planning	Kenya Institute of Public Policy, Research and Analysis	73,000,000	-	17,000,000	17,000,000	-	-	3,120,000	3,120,000
	National Government Constituency Development Fund	41,714,800	-	10,428,700,000	10,428,700,000	204,175,377	306,830,923	9,917,693,700	10,428,700,000
	National Council for Population and Development	78,372,816	-	5,500,000	5,500,000	-	5,500,000	-	5,500,000
	Kenya National Bureau of Statistics	209,355,000	-	4,063,000	4,063,000	-	4,063,000	-	4,063,000
State Department for Social Protection	Child Welfare Society of Kenya	23,044,412	-	23,044,412	23,044,412	-	-	-	23,044,412
	National Council for Persons with Disabilities	50,000,000	-	100,000,000	100,000,000	-	3,843,843	30,019,394	33,863,237
State Department for Labour	National Industrial Training Authority	8,000,000	-	4,000,000	4,000,000	-	-	-	-
	Kenya Youth Empowerment and Opportunities Project	1,876,000,000	-	-	-	-	-	79,718,000	79,718,000
State Department for the Development of the ASALs	National Drought Management Authority	1,073,775,000	-	1,073,775,000	1,073,775,000	85,133,199	320,042,757	585,594,300	990,770,256
State Department for Transport	Kenya Ferry Services	327,000,000	-	-	-	-	-	-	-
	Kenya Airports Authority	603,000,000	-	-	-	-	-	-	-
State Department for Gender	National Government - Affirmative Action Fund	1,065,000,000	-	1,065,000,000	1,065,000,000	20,248,239	7,769,385	358,163,528	386,181,152
	Women Enterprise Fund	60,000,000	-	60,000,000	60,000,000	-	-	60,000,000	60,000,000
	UWEZO Fund	31,000,000	-	31,000,000	31,000,000	-	-	31,000,000	31,000,000
	Kenya Veterinary Board	37,500,000	-	25,000,000	25,000,000	16,122,020	-	-	16,122,020
State Department of Live-stock	Kenya Dairy Board	62,915,000	11,268,000	17,500,000	28,768,000	-	-	28,768,600	28,768,600
	Veterinary Medicines Directorate	14,070,000	14,070,000	-	14,070,000	-	-	-	-
	Kenya Veterinary Vaccines Producing Institute	360,000,000	40,618,000	10,000,000	50,618,000	-	-	50,618,000	50,618,000
	Development of Leather Industrial Park-Kenanie	100,000,000	-	50,000,000	50,000,000	-	-	81,969,685	81,969,685
State Department for Co-operatives	Kenya National Trading Corporation	37,500,000	-	37,500,000	37,500,000	-	-	37,500,000	37,500,000
	New Kenya Planters Cooperative Union- Headquarters	105,200,000	-	105,200,000	105,200,000	-	-	-	-

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Expenditure
			A-I-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Sports	Sports Kenya	30,000,000		30,000,000	30,000,000	-	-	-	-
	Kenya Academy of Sports	21,137,500	-	42,275,000	42,275,000	-	-	42,275,000	42,275,000
	Sports, Arts and Social Development Fund	-	3,750,000,000	-	3,750,000,000	-	-	6,070,181,506	6,070,181,506
State Department for Public Service	Kenya School of Government	-	-	160,085,000	160,085,000	-	160,085,000	-	160,085,000
	National Youth Service	-	-	12,500,000	12,500,000	-	12,500,000	-	12,500,000
Ministry of Petroleum and Mining	Energy and Petroleum Regulatory Authority	22,500,000	200,000,000	-	200,000,000	-	-	-	-
	National Oil Corporation of Kenya	280,000,000	280,000,000	-	280,000,000	-	-	280,000,000	280,000,000
Ministry of Energy	Geothermal Development Corporation	4,038,000,000	531,185,284	100,000,000	631,185,284	600,162,158	536,887,077	11,773,278	1,148,822,513
	Nuclear Power and Energy Agency	430,000,000	-	77,500,000	77,500,000	37,507,000	11,330,000	2,773,000	51,610,000
	Rural Electrification and Renewable Energy Corporation	4,853,000,000	3,741,259,689	800,000,000	4,541,259,689	234,821,989	5,227,178,011	-	5,462,000,000
	Kenya Electricity Generating Company	52,676,095	-	52,676,095	52,676,095	-	52,676,095	-	52,676,095
	Kenya Power Lighting Company	4,298,000,000	-	1,074,500,000	1,074,500,000	-	923,833,192	-	923,833,192
	Kenya Electricity Transmission Company Limited	4,409,000,000	-	1,102,250,000	1,102,250,000	-	2,860,722,386	-	2,860,722,386
	Kenya Forestry Research Institute	187,000,000	-	70,235,958	70,235,958	-	49,165,171	21,070,787	70,235,958
Ministry of Environment & Forestry	National Environment Trust FUND	10,000,000	-	5,000,000	5,000,000	-	5,000,000	-	5,000,000
	Kenya Forest Service	519,000,000	-	242,000,000	242,000,000	-	-	2,616,081	2,616,081
	Kenya Water Tower Agency	200,000,000	-	100,000,000	100,000,000	-	-	8,431,201	8,431,201
	National Environment Management Authority	50,650,000	-	30,000,000	30,000,000	-	10,000,000	-	10,000,000
State Department for Industrialization	Modernization of Rivatex Machinery	65,080,000	-	65,080,000	65,080,000	-	-	65,080,000	65,080,000
	Railway Siding and Related Infrastructure	22,550,000	-	22,550,000	22,550,000	-	-	22,550,000	22,550,000
	Provision of Finances to SMEs in Manufacturing sector-KIE	30,232,000	-	30,232,000	30,232,000	-	-	30,232,000	30,232,000

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			
			A-I-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses	Expenditure
Ministry of Health	Modernization of NMC's Foundry Plant and Fabrication Workshop and Establishment of Hot Dip Galvanizing Project	35,000,000	-	35,000,000	35,000,000	-	-	35,000,000	35,000,000
	Karichen Apparels Value Chain	50,000,000	-	50,000,000	50,000,000	-	-	50,000,000	50,000,000
	Nyando Apparels Value	25,000,000	-	25,000,000	25,000,000	-	-	25,000,000	25,000,000
	Construction of Industrial Research Laboratories KIR-DI-South B	224,000,000	-	224,000,000	224,000,000	-	-	224,000,000	224,000,000
	Development of Freeport and Industrial Park Mombasa- Special Economic Zone	22,500,000	-	22,500,000	22,500,000	-	-	22,500,000	22,500,000
	Naivasha Special Economic Zone Textile Park	22,500,000	-	22,500,000	22,500,000	-	-	22,500,000	22,500,000
	Establishment of One-Stop Centre for Investment and Office Part	5,000,000	-	5,000,000	5,000,000	-	-	5,000,000	5,000,000
	Development of Athi-River textile Hub-Export Processing Zone	72,500,000	-	72,500,000	72,500,000	-	-	72,500,000	72,500,000
	Kenya Medical Supplies Authority	984,469,751	921,969,751	62,500,000	984,469,751	-	984,469,751	-	984,469,751
	Kenya Medical Training College	482,395,000	-	-	-	-	482,395,000	-	482,395,000
Ministry of Health	Moi Teaching and Referral Hospital	366,120,000	-	366,120,000	366,120,000	-	-	366,120,000	366,120,000
	Kenya National Hospital	842,832,000	-	842,832,000	842,832,000	-	330,319,961	-	330,319,961
	National Aids Control Council	266,490,000	-	266,490,000	266,490,000	-	-	372,982,257	372,982,257
	Kenya Medical Research Institute	206,200,000	-	206,200	206,200	-	-	-	-
	Kenyatta University Teaching, Referral and Research	2,964,048,460	-	2,278,660,000	2,278,660,000	-	1,085,099,352	-	1,085,099,352
	Gatundu Hospital	100,000,000	-	100,000,000	100,000,000	-	96,002,016	-	96,002,016
	Kenya Nuclear Regulatory Authority	-	-	-	-	-	-	-	-
	Kenya Revenue Authority	122,390,000	-	30,597,500	30,597,500	-	-	30,597,500	30,597,500
	Competition Authority of Kenya	30,000,000	-	7,500,000	7,500,000	-	-	7,500,000	7,500,000
	Kenya Trade Network Agency	488,250,000	-	122,062,500	122,062,500	-	-	122,062,500	122,062,500
The National Treasury	Kenya Railways	42,744,000,000	-	2,000,000,000	2,000,000,000	-	-	2,000,000,000	2,000,000,000
	Kenya Ports Authority	232,140,000	-	4,464,000,000	4,464,000,000	-	-	4,464,000,000	4,464,000,000

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			
			A-I-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses	Expenditure
Ministry of Water, Sanitation and Irrigation	Water Sector Trust Fund	1,814,000,000	-	75,500,000	75,500,000	-	-	75,500,000	75,500,000
	Kenya Water Institute	50,000,000	-	12,500,000	12,500,000	-	10,132,600	-	10,132,600
	National Water Harvesting and Storage Authority	1,780,000,000	-	445,000,000	445,000,000	-	-	443,125,000	443,125,000
	Regional Centre on Ground Water Resource Education Training and Research	40,000,000	-	10,000,000	10,000,000	-	4,261,277	2,772,948	7,034,225
	Water Resources Authority	363,000,000	-	65,750,000	65,750,000	-	-	56,283,626	56,283,626
	National Irrigation Authority	10,682,000,000	99,679,629	1,743,750,000	1,843,429,629	-	1,843,429,629	-	1,843,429,629
	Athi Water Works Development Agency	16,512,000,000	-	467,750,000	467,750,000	-	46,750,000	-	46,750,000
	Lake Victoria South Water Works Development Agency	2,290,000,000	-	181,250,000	181,250,000	-	-	-	-
	Lake Victoria North Water Works Development Agency	400,000,000	-	25,000,000	25,000,000	-	-	-	-
	Central Rift Valley Water Works Development Agency	4,416,500,000	882,192,201	173,375,000	1,055,567,201	-	381,600,610	-	381,600,610
	North Rift Valley Water Works Development Agency	93,000,000	-	23,250,000	23,250,000	-	-	-	-
	Coastal Water Works Development Agency	1,700,000,000	-	125,000,000	125,000,000	-	-	79,367,198	79,367,198
	Tana Water Works Development Agency	1,925,000,000	-	31,250,000	31,250,000	-	-	117,114,212	117,114,212
	Northern Water Works Development Agency	330,000,000	-	-	-	-	-	-	-
State Department for University Education and Research	Tanathi Water Works Development Agency	562,000,000	-	115,500,000	115,500,000	-	-	43,660,875	43,660,875
	Technical University of Kenya	-	-	-	-	-	-	-	-
	University of Nairobi	4,000,000	-	-	-	-	-	-	-
	Koitatel Samoei University College	40,000,000	-	-	-	-	-	-	-
	University of Embu	75,000,000	-	-	-	-	-	-	-
	Machakos University	60,000,000	42,500,000	30,000,000	72,500,000	-	15,393,698	-	15,393,698
	Egerton University	-	-	-	-	-	-	-	-
	Jomo Kenyatta University of Agriculture and Technology	20,000,000	-	-	-	-	-	-	-
	Kirinyaga University	80,000,000	-	40,000,000	40,000,000	-	-	40,000,000	40,000,000

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)				Expenditure
			A-I-A	Transfers (Cap- ital)	Total	Compensation to Employee	Use of goods and services	Other Expenses		
State Department for University Education and Research	Murang'a University	88,387,426	-	44,193,713	44,193,713	-	-	44,193,713	44,193,713	
	Taita Taveta University	140,000,000	-	70,000,000	70,000,000	-	40,288,283	-	40,288,283	
	Co-operative University of Kenya	50,000,000	-	25,000,000	25,000,000	-	-	-	-	
	Maseno University	50,000,000	21,330,646	25,000,000	46,330,646	-	46,330,646	-	46,330,646	
	Tom Mboya University College	80,000,000	-	-	-	-	-	-	-	
	Moi University	30,000,000	-	15,000,000	15,000,000	-	-	14,585,000	14,585,000	
	Gatundu University College	130,000,000	-	-	-	-	-	-	-	
	Bomet University College	50,000,000	-	25,000,000	25,000,000	-	-	-	-	
	Rongo University	70,000,000	-	-	-	-	-	-	-	
	Alupe University College	175,000,000	-	87,500,000	87,500,000	-	37,215,812	-	37,215,812	
	Masinde Muliro University of Science and Technology	100,000,000	-	-	-	-	-	-	-	
	Kababii University	35,000,000	-	17,500,000	17,500,000	-	-	25,575,413	25,575,413	
	Kaimosi Friends University College	135,000,000	-	67,500,000	67,500,000	-	19,286,371	-	19,286,371	
	South Eastern Kenya University	110,000,000	-	55,000,000	55,000,000	-	55,000,000	-	55,000,000	
	Pwani University	50,000,000	-	25,000,000	25,000,000	-	25,000,000	-	25,000,000	
	Chuka University	40,000,000	-	-	-	-	-	-	-	
	Kisii University	-	-	-	-	-	-	-	-	
	Laikipia University of Technology	100,000,000	-	961,280	50,000,000	50,961,280	-	961,280	-	
	Dedan Kimathi University	98,000,000	-	49,000,000	49,000,000	-	-	-	-	
	Meru University of Science and Technology	120,000,000	-	-	-	-	-	-	-	
	Mariene Research Institute	180,000,000	-	-	-	-	-	-	-	
	Multimedia University	40,000,000	-	20,000,000	20,000,000	-	20,000,000	-	20,000,000	
	University of Kabianga	90,000,000	-	45,000,000	45,000,000	-	26,671,152	-	26,671,152	
	University of Eldoret	40,000,000	-	-	-	-	-	-	-	
	Karatina University	50,000,000	-	25,000,000	25,000,000	-	-	25,000,000	25,000,000	
	Jaramogi Oginga Odinga Univer- sity of Science and Technology	215,000,000	-	-	-	-	-	-	-	
	Tharaka University College	240,000,000	-	-	-	-	-	-	-	

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Expenditure
			A-I-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Public Works	National Construction Authority	-	-	-	-	-	-	-	-
State Department for Interior and Citizen Services	National Transport and Safety Authority	520,865,215	-	50,000,000	50,000,000	-	34,051,924	-	34,051,924
	National Authority for Campaign Against Alcohol and Drug Abuse	25,000,000	-	-	-	-	13,875,000	-	13,875,000
State Department for Housing and Urban Development	Nairobi Metropolitan Transport Authority	700,000,000	-	-	-	-	700,000,000	-	700,000,000
	Other Agencies	276,000,000	-	-	-	-	276,000,000	-	276,000,000
Ministry of Defence	Kenya Shipyards Limited	2,000,000,000	-	1,000,000,000	1,000,000,000	35,689,814	-	737,807,496	773,497,310
	Kenya Meat Commission	80,000,000	-	40,000,000	40,000,000	-	40,000,000	-	40,000,000
Total		137,287,683,406	13,257,943,454	38,284,132,708	51,542,076,162	1,331,836,475	19,005,322,858	27,555,679,393	47,892,838,725

ANNEX VII: Current Transfer to SAGAs

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expendi- ture
			Appropriations-in-Aids	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Wildlife State Department for Tourism	Kenya Wildlife Service	2,338,224,341	486,750,381	865,749,997	1,352,500,378	1,162,063,348	169,844,224	1,000,000	1,332,907,572
	Kenya Tourism Board	469,859,500	80,381,825	366,359,500	446,741,325	247,790,559	61,411,506	100,641,933	409,843,998
	Tourism Research Institute	103,851,768	-	103,851,768	103,851,768	3,013,227	86,146,585	2,650,175	91,809,987
	Kenyatta International Convention Centre	1,402,796,000	545,769,484	400,000,000	945,769,484	221,525,783	290,279,023	9,464,845	521,269,651
	Tourism Finance Corporation	325,502,000	257,363,203	86,402,000	343,765,203	137,774,457	68,461,375	58,538,125	264,773,957
	Tourism Regulatory Authority	422,008,500	158,609,117	252,008,500	410,617,617	192,377,318	155,084,270	-	347,461,588
	Tourism Fund	1,890,053,734	1,340,895,075	-	1,340,895,075	536,400,413	8,617,998	526,707,235	1,071,725,646
	Bomas of Kenya	278,805,382	95,743,177	234,382,658	330,125,835	198,355,020	125,625,735	-	323,980,755
	Tourism Promotion Fund	1,973,600,000	784,000,000	-	784,000,000	-	51,142,106	865,000,000	916,142,106
	Kenya Utalii College	791,317,913	158,891,726	596,838,913	755,730,639	428,851,388	189,012,055	157,696,089	775,559,532
State Department for Shipping and Maritime	Kenya National Convention Bureau	100,000,000	40,500,000	-	40,500,000	-	52,286,795	-	52,286,795
	Bandari Maritime Academy	-	-	-	-	-	-	-	-
	Kenya Maritime Authority	-	-	-	-	-	-	-	-
	Kenya National Shipping Line	-	-	-	-	-	-	-	-
	Kenya Medical Training College	3,239,000,000	1,547,456,128	805,750,001	2,353,206,129	1,108,463,620	429,010,735	-	1,537,474,355
	Kenya Medical Supplies Authority	820,545,644	716,957,908	-	716,957,908	308,840,647	377,260,825	-	686,101,472
	National Cancer Institute	120,000,000	-	-	-	-	-	-	-
	Moi Teaching &Referral Hospital	1,950,250,000	969,717,056	1,935,250,000	2,904,967,056	2,081,978,504	799,058,976	80,938,994	2,961,976,474
	Kenyatta National Hospital	18,022,109,875	1,990,040,726	2,455,000,000	4,445,040,726	3,174,407,055	1,169,030,608	419,230,380	4,762,668,043
	Kenyatta National Hospital- Othaya Hospital	1,022,689,569	107,465,457	190,000,000	297,465,457	197,740,165	99,724,622	13,352,972	310,817,759
Ministry of Health	National Aids Control Council	747,000,000	-	186,750,000	186,750,000	111,252,338	13,534,368	61,507,516	186,294,222
	Kenya Medical Research Institute	2,602,500,000	62,963,763	650,625,000	713,588,763	502,147,381	260,595,234	-	762,742,615
	Gatundu Level V Hospi- tal-(KUTRRH)	750,000,000	-	-	-	14,652,303	1,101,133	41,033	15,794,469
	Kenya Nuclear Regulatory Au- thority	157,220,000	10,957,222	33,750,000	44,707,222	1,233,600	8,215,600	27,307,615	36,756,815
	Mathari National Teaching and Referral Hospital	1,049,000,000	41,078,145	-	-	-	14,289,151	-	14,289,151
	Kenyatta University Teaching, Referral and Research	2,742,680,713	410,875,673	-	410,875,673	471,383,803	207,457,945	80,354,230	759,195,978
	Pest Control Products Board	51,250,000	20,628,139	27,500,000	48,128,139	32,447,711	10,378,300	2,404,789	45,230,800
	Agriculture and Food Authority	580,950,000	171,357,000	439,450,000	610,807,000	273,662,000	265,005,000	65,282,000	603,949,000

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			Appropriations-in-Aids	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department of Industrialization	Kenya Plant Health Inspectorate Service	355,375,000	332,657,024	40,125,000	372,782,024	139,428,116	217,135,839	28,638,058	385,202,013
	Commodities Fund	71,250,000	-	12,500,000	12,500,000	-	-	-	-
	Pyrethrum Processing Company of Kenya Ltd	99,750,000	10,090,000	33,000,000	43,090,000	40,966,000	2,124,000	-	43,090,000
	Agricultural Development Corporation	392,500,000	-	-	-	-	-	-	-
	Kenya Livestock Research Organization	1,298,750,000	114,130,719	1,078,750,000	1,192,880,719	1,001,676,125	191,204,594	-	1,192,880,719
	Bukura Agricultural College	102,750,000	78,410,095	45,000,000	123,410,095	48,411,652	18,050,837	2,943,800	69,406,289
	Kenya Tsetse and Trypanosomiasis Eradication Council	18,000,000	-	18,000,000	18,000,000	5,358,463	2,999,370	9,444,833	17,802,666
	National Cereals and Produce Board	-	-	-	-	-	-	-	-
	Kenya Genetic Resource Centre	75,500,000	-	18,000,000	18,000,000	-	-	-	-
	Special Economic Zones Authority	5,600,000	500,000	5,100,000	5,600,000	-	4,610,000	990,000	5,600,000
State Department of Industrialization	Numerical Machine Complex	57,710,000	15,000,000	42,710,000	57,710,000	43,670,000	10,880,000	3,160,000	57,710,000
	Kenya Industrial Research and Development Institute	160,860,000	6,500,000	154,360,000	160,860,000	146,650,000	11,970,000	2,240,000	160,860,000
	Scrap Metal Council	5,440,000	2,500,000	2,940,000	5,440,000	-	4,200,000	1,240,000	5,440,000
	Kenya Investment Authority	57,130,000	500,000	56,630,000	57,130,000	45,120,000	11,300,000	710,000	57,130,000
	Export Processing Zones Authority	141,120,000	118,750,000	22,370,000	141,120,000	78,400,000	180,230,000	20,040,000	278,670,000
	Kenya Accreditation Services	45,080,000	17,480,000	27,600,000	45,080,000	29,250,000	12,930,000	2,900,000	45,080,000
	Kenya Industrial Estate	98,060,000	35,530,000	62,530,000	98,060,000	70,900,000	20,910,000	6,250,000	98,060,000
	National Museums of Kenya	1,308,010,000	39,355,245	327,002,500	366,357,745	258,658,243	105,355,245	-	364,013,488
	Kenya Cultural Centre	19,950,000	2,805,117	9,450,000	12,255,117	6,218,096	9,694,133	-	15,912,229
	Kenya National Library Service	766,010,000	26,770,301	175,502,000	202,272,301	184,578,561	54,835,103	-	239,413,664
Ministry of Defence	Kenya Meat Commission	470,000,000	507,520,120	235,000,000	742,520,120	35,311,232	424,411,193	-	459,722,425
	Kenya Space Agency	200,000,000	-	100,000,000	100,000,000	2,009,335	19,934,511	10,789,320	32,733,166
	Council for Legal Education	351,512,249	131,968,750	181,412,249	313,380,999	94,456,803	87,831,941	503,730	182,792,474
	Kenya Law Reform Commission	66,665,000	-	66,665,000	66,665,000	30,059,217	31,604,365	-	61,663,582
State Law Office and Department of Justice	Kenya National Anti-Corruption Steering Committee	25,665,000	-	25,665,000	25,665,000	-	11,532,312	-	11,532,312
	Kenya Copyright Board	33,955,000	76,820	33,205,000	33,281,820	21,665,696	11,215,104	299,243	33,180,043
	Kenya School of Law	142,147,500	91,203,232	47,777,500	138,980,732	82,990,337	13,521,593	36,727,370	133,239,300
	Nairobi Centre for International Arbitration	32,460,000	-	32,460,000	32,460,000	19,034,925	12,572,378	852,697	32,460,000
	Assets Recovery Agency	38,820,000	-	38,820,000	38,820,000	10,234,045	4,221,523	16,775,878	31,231,446
	Business Registration Services	105,087,500	-	105,087,500	105,087,500	44,283,700	16,050,209	1,219,600	61,553,509

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			Appropriations-in-Aids	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Regional and Northern Corridor Department	Victims Compensation Fund	13,402,500	-	13,402,500	13,402,500	-	-	-	-
	Auctioneer's Licensing Board	6,672,500	-	6,672,500	6,672,500	-	6,672,500	-	6,672,500
	National Council for Law Reporting	88,772,500	-	88,772,500	88,772,500	34,388,580	7,566,334	38,371,571	80,326,485
	Victim Protection Board	8,085,000	-	8,085,000	8,085,000	-	1,132,400	-	1,132,400
	Multi Agency Team Secretariat	11,167,500	-	11,167,500	11,167,500	-	1,875,505	-	1,875,505
	Ewaso Nyiro Northern Development Authority	269,240,000	4,000,000	63,600,000	67,600,000	46,000,000	7,000,000	14,600,000	67,600,000
	LAPSSET Corridor Development Authority	376,300,000	-	94,075,000	94,075,000	53,496,078	30,176,630	10,402,292	94,075,000
	Ewaso Nyiro Southern Development Authority	364,390,000	13,101,513	86,722,500	99,824,013	64,377,488	1,252,845	24,155,401	89,785,734
	Kerio Valley Development Authority	371,180,000	45,664,639	44,045,000	89,709,639	48,422,347	27,990,478	13,296,814	89,709,639
	Coast Development Authority	235,680,000	3,186,294	54,420,000	57,606,294	44,357,946	9,367,934	3,880,414	57,606,294
State Department of Broadcasting and Telecommunication	Lake Basin Development Authority	348,210,000	22,911,407	68,052,500	90,963,907	64,388,749	18,880,672	7,694,316	90,963,737
	Tana and Athi River Development Authority	566,500,000	22,888,123	102,375,000	125,263,123	102,375,000	31,587,343	-	133,962,343
	Kenya Year Editorial Board	-	-	-	-	-	-	-	-
	Kenya Broadcasting Corporation	-	-	-	-	-	-	-	-
	Kenya Film Classification Board	-	-	-	-	-	-	-	-
	Kenya Film Commission	-	-	-	-	-	-	-	-
	Postal Corporation of Kenya	-	-	-	-	-	-	-	-
	Kenya Film School	-	-	-	-	-	-	-	-
	National Commission Secretariat	-	-	-	-	-	-	-	-
	Media Council of Kenya	-	-	-	-	-	-	-	-
State Department for Youth	Kenya Institute of Mass Communication	-	-	-	-	-	-	-	-
	Office of the Data Protection Commissioner	62,500,000	-	62,500,000	62,500,000	443,442	4,222,835	-	4,666,277
	Konza Techno Polis Development Authority	125,250,000	12,769,595	109,775,000	122,544,595	48,855,000	71,880,000	-	120,735,000
	Information and Communication Technology Authority	393,900,000	2,281,500	64,816,666	67,098,166	45,529,942	-	21,568,224	67,098,167
	Youth Enterprise Development Fund	81,022,325	9,703,206	81,022,325	90,725,531	47,550,545	43,592,114	13,912,906	105,055,565
State Department for Planning	National Youth Council	24,500,000	-	24,500,000	24,500,000	9,730,460	12,211,438	2,558,102	24,500,000
	Kenya Institute of Public Policy, Research Analysis	525,780,000	14,926,483	104,630,000	119,556,483	73,199,004	32,882,869	3,120,000	109,201,873
	National Council for Population and Development	322,960,000	-	53,826,667	53,826,667	48,206,183	5,152,339	-	53,358,522

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expendi- ture
			Appropria- tions-in-Aids	Transfers (Cur- rent)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Social Protection	Kenya National Bureau of Statistics	1,317,560,000	21,182,247	207,770,000	228,952,247	170,529,563	58,422,684	-	228,952,247
	Kenya VISION 2030	219,100,000	-	36,535,000	36,535,000	19,434,110	10,223,098	6,877,792	36,535,000
	The New Partnership for Africa's Development	210,130,000	-	52,532,500	52,532,500	28,612,242	20,157,025	170,443	48,939,710
	National Council for Children Services	22,375,000	-	22,375,000	22,375,000	-	3,933,867	-	3,933,867
	National Council for Persons with Disabilities	370,375,220	1,625,220	368,750,000	370,375,220	38,379,643	22,112,676	25,073,740	85,566,059
	Street Families Rehabilitation Trust Fund	50,500,000	-	50,500,000	50,500,000	-	15,313,682	-	15,313,682
	Child Welfare Society of Kenya	233,460,000	-	233,460,000	233,460,000	-	-	-	233,460,000
	Technical University of Mombasa	1,577,825,553	-	-	-	-	-	-	-
	Multimedia University	1,084,347,510	136,061,575	154,256,206	290,317,781	212,661,506	13,535,593	48,695,768	274,892,867
	University of Kabanga	1,166,073,998	144,815,492	202,753,751	347,569,243	270,402,275	32,884,380	29,462,088	332,748,743
State Department for University Education and Research	University of Eldoret	2,351,565,841	-	-	-	-	-	-	-
	Karatina University	992,963,321	125,341,530	186,882,047	312,223,577	186,055,082	65,482,102	-	251,537,184
	Jaramogi Oginga Odinga University of Science and Technology	1,644,983,260	-	-	-	-	-	-	-
	Tharaka University College	365,763,099	-	-	-	-	-	-	-
	Technical University of Kenya	2,698,343,161	-	-	-	-	-	-	-
	University of Nairobi	11,013,991,805	-	-	-	-	-	-	-
	Koiltatel Samoei University College	147,735,491	-	-	-	-	-	-	-
	University of Embu	873,944,370	-	-	-	-	-	-	-
	Machakos University	1,359,944,740	155,617,205	251,720,734	407,337,939	262,861,298	55,797,749	-	318,659,047
	Egerton University	3,712,129,463	-	-	-	-	-	-	-
State Department for University Education and Research	Kenyatta University	6,676,119,452	-	-	-	-	-	-	-
	Jomo Kenyatta University of Agri- culture and Technology	5,401,826,211	-	-	-	-	-	-	-
	Kirinyaga University	553,542,729	103,371,762	89,658,575	193,030,337	128,285,875	128,285,875	21,841,928	278,413,678
	Murung'a University	745,200,801	133,798,279	133,389,390	267,187,669	144,828,092	87,766,341	33,691,126	266,285,559
	Taita Taveta University	535,108,893	64,263,625	101,114,576	165,378,201	102,281,028	21,027,271	13,721,955	137,030,254
	Co-operative University	744,397,980	229,626,025	70,475,853	300,101,878	125,656,496	66,034,765	11,364,997	203,056,258
	Maseno University	2,791,108,180	483,816,922	432,038,814	915,855,736	600,521,753	148,800,973	41,828,786	791,151,512
	Tom Mboya University College	481,633,084	-	-	-	-	-	-	-
	Moi University	4,444,987,583	428,328,104	856,055,640	1,284,383,744	1,138,253,276	168,560,786	40,285,030	1,347,099,092
	Gatundu University College	148,356,768	-	-	-	-	-	-	-
State Department for University Education and Research	Bomet University College	363,263,875	1,623,100	77,972,381	79,595,481	69,227,954	411,290	6,815,343	76,454,587
	Rongo University	901,662,467	-	-	-	-	-	-	-
	Garissa University	530,034,581	51,282,677	104,342,891	155,625,568	98,851,068	22,940,889	1,451,858	123,243,815
	Alupe University College	123,124,415	26,772,739	45,641,684	72,414,423	58,279,299	10,680,485	5,849,509	74,809,293

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expendi- ture
			Appropriations-in-Aids	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department for University Education and Research	Masinde Muliro University of Science and Technology	2,705,299,846	-	-	-	-	-	-	-
	Kababii University	1,007,825,879	142,735,378	162,389,913	305,125,291	239,602,340	25,586,567	22,077,177	287,266,084
	Kaimosi University College	564,248,743	84,248,743	113,623,043	197,871,786	83,866,755	23,254,741	15,278,855	122,400,351
	Turkana University College	237,321,183	-	-	-	-	-	-	-
	South Eastern Kenya University	1,192,949,404	105,582,348	234,128,169	339,710,517	273,841,366	79,565,789	14,753,388	368,160,543
	Pwani University	1,147,885,469	154,716,000	195,225,000	349,941,000	262,022,000	75,559,000	-	337,581,000
	Chuka University	1,910,648,642	-	-	-	-	-	-	-
	Kisii University	1,955,366,951	-	-	-	-	-	-	-
	Maasai Mara University	1,302,153,344	-	-	-	-	-	-	-
	Kenya Universities and Colleges Central Placement Service	929,258,110	-	-	-	-	-	-	-
	National Commission for Universities for Science Technology and Innovation	234,841,804	-	-	-	-	-	-	-
	Commission for Universities Education	15,395,650,462	-	-	-	-	-	-	-
	Higher Education Loans Board	309,019,997	-	-	-	-	-	-	-
	National Research Fund	323,037,923	-	-	-	-	-	-	-
	Kenya National Innovation Agency	52,875,963	-	-	-	-	-	-	-
	University Funding Board	244,525,812	-	-	-	-	-	-	-
The National Treasury	National Biosafety Authority	147,900,000	-	-	-	-	-	-	-
	Laikipia University of Technology	1,236,590,594	77,405,246	148,506,296	225,911,542	233,309,114	43,063,735	-	276,372,849
	Dedan Kimathi University	1,390,095,946	115,232,395	230,579,286	345,811,681	277,306,558	20,971,700	79,150,874	377,429,132
	Meru University of Science and Technology	1,070,320,860	-	-	-	-	-	-	-
	Kenya Revenue Authority	25,151,748,801	-	5,550,612,200	5,550,612,200	-	-	5,550,612,200	5,550,612,200
	Financial Reporting Centre	619,000,000	-	154,750,000	154,750,000	-	-	154,750,000	154,750,000
	Competition Authority of Kenya	276,100,000	-	69,025,000	69,025,000	-	-	69,025,000	69,025,000
	Public Accounting Standard Board	142,900,000	-	35,725,000	35,725,000	-	-	35,725,000	35,725,000
	Registration of Certified Public Secretaries	23,800,000	-	5,950,000	5,950,000	-	-	5,950,000	5,950,000
	Public Procurement Regulatory Authority	306,000,000	-	76,500,000	76,500,000	-	-	76,500,000	76,500,000
	Kenya Institute of Supplies Management	51,000,000	-	12,750,000	12,750,000	-	-	12,750,000	12,750,000
	Kenya Trade Network Agency	264,400,000	-	66,100,000	66,100,000	-	-	66,100,000	66,100,000
	Africa Institute of Remittance	50,000,000	-	-	-	-	-	-	-
	Unclaimed Financial Assets Authority	149,900,000	-	37,475,000	37,475,000	-	-	37,475,000	37,475,000
	Privatization Commission	127,000,000	-	31,750,000	31,750,000	-	-	31,750,000	31,750,000

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			Appropriations-in-Aids	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
The National Treasury	Institute of Certified Investment and Financial Analyst	20,000,000	-	5,000,000	5,000,000	-	-	5,000,000	5,000,000
	State Corporation Appeal Tribunal	26,464,835	-	6,616,209	6,616,209	-	-	6,616,209	6,616,209
	Competition Appeal Tribunal	26,000,000	-	6,289,394	6,289,394	-	-	6,289,394	6,289,394
	Tax Appeal Tribunal	135,000,000	-	33,750,000	33,750,000	-	-	33,750,000	33,750,000
	Kenya Institute of Supplies Management Examination Board	50,000,000	-	12,500,000	12,500,000	-	-	12,500,000	12,500,000
	Public Service Superannuation Board	50,000,000	-	12,500,000	12,500,000	-	-	12,500,000	12,500,000
	Technical and Vocational Education and Training Authority	265,000,000	25,000,000	66,250,000	240,000,000	23,250,000	-	43,000,000	66,250,000
	Curriculum Development, Assessment and Certification Council	261,500,000	10,000,000	65,375,000	251,500,000	3,550,000	-	61,825,000	65,375,000
	Kisumu National Polytechnic	381,229,844	291,229,844	-	90,000,000	13,500,000	-	59,307,461	72,807,461
	Eldoret National Polytechnic	534,631,840	476,454,960	574,000,000	58,176,880	3,000,000	-	116,113,740	119,113,740
State Department of Vocational and Technical Training	Nyeri National Polytechnic	125,500,000	80,500,000	-	45,000,000	10,200,000	-	9,925,000	20,125,000
	Meru National Polytechnic	501,700,000	465,700,000	-	45,000,000	5,000,000	-	111,425,000	116,425,000
	Kenya Coast National Polytechnic	238,700,000	193,700,000	-	45,000,000	4,500,000	-	43,925,000	48,425,000
	Kisii National Polytechnic	255,642,000	210,642,000	-	45,000,000	6,750,000	-	45,910,500	52,250,000
	Kitale National Polytechnic	354,387,576	309,387,576	-	45,000,000	7,175,000	-	70,171,894	77,346,894
	Sigalagala National Polytechnic	266,000,000	221,000,000	-	45,000,000	3,000,000	-	52,250,000	55,250,000
	KTTTC National Polytechnic	311,530,728	201,530,728	27,500,000	110,000,000	3,000,000	-	47,382,682	50,382,682
	Kabete National Polytechnic	446,200,000	401,200,000	-	45,000,000	6,250,000	-	94,050,000	100,300,000
	North Eastern National Polytechnic	53,826,700	8,826,700	-	45,000,000	2,500,000	-	6,326,700	8,826,700
	Kaiboi Technical Training Institute	-	-	-	-	-	-	-	-
	Keroka Technical Training Institute	-	-	-	-	-	-	-	-
	Kiambu Institute of Science and Technology	-	-	-	-	-	-	-	-
	Kisiwa Technical Training Institute	-	-	-	-	-	-	-	-
	Mawego Technical Training Institute	-	-	-	-	-	-	-	-
	Nairobi Technical Training Institute	-	-	-	-	-	-	-	-
	Ol'lessos Technical Training Institute	-	-	-	-	-	-	-	-
	RIAT Technical Training Institute	-	-	-	-	-	-	-	-
	Rift Valley Technical Training Institute	-	-	-	-	-	-	-	-
	Sangalo Institute of Science and Technology	-	-	-	-	-	-	-	-
	Thika Technical Training Institute	-	-	-	-	-	-	-	-
	Nyandarua National Polytechnic	86,000,000	40,000,000	-	46,000,000	2,000,000	-	8,000,000	10,000,000

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			Appropriations-in-Aids	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
	Kenya National Qualification Authority	270,000,000	20,000,000	67,500,000	250,000,000	2,250,000	-	65,275,000	67,525,000
Office the Registrar of Political Parties	Orange Democratic Movement	769,939,407	-	769,939,407	769,939,407	-	548,734,852	-	548,734,852
	Other Registered Political Parties	73,763,000	-	73,763,000	73,763,000	-	37,190,750	-	37,190,750
	Jubilee Party	631,557,593	-	631,557,593	631,557,593	-	157,889,398	-	157,889,398
State Department of Fisheries, Aquaculture and the Blue Economy	Kenya Fisheries Services	97,125,000	-	97,125,000	97,125,000	74,760,261	4,362,321	-	79,122,582
	Kenya Marine Fisheries Research Institute	348,500,000	1,483,790	348,499,995	349,983,785	207,544,394	105,735,812	15,017,442	328,297,648
State Department of Sports	Kenya Academy of Sports	18,850,000	-	18,850,000	18,850,000	10,203,106	5,193,763	3,256,131	18,655,000
	Sports Kenya	84,375,000	32,750,000	51,625,000	84,375,000	46,188,391	40,150,896	5,982,912	92,322,199
	Anti-Doping Agency of Kenya	73,845,000	2,500,000	71,345,000	73,845,000	30,115,682	45,815,984	-	75,931,666
	Sports, Arts and Social Development	64,360,000	-	64,360,000	64,360,000	-	-	-	-
	Kenya Ferry Services	790,000,000	-	-	-	-	-	-	-
State Department for Transport	Kenya Airports Authority	60,000,000	-	-	-	-	-	-	-
State Department for Housing and Urban Development	Kenya Civil Aviation Authority	8,114,000,000	1,110,690,517	-	1,110,690,517	594,290,743	319,993,791	196,405,983	1,110,690,517
	Nairobi Metropolitan Transport Authority	20,000,000	-	-	-	20,000,000	-	-	20,000,000
State Department for the Development of the ASALS	National Drought Management Authority	173,085,000	-	173,085,000	173,085,000	131,685,934	26,903,886	11,255,022	169,844,842
	Kenya Veterinary Board	18,250,000	2,043,000	18,250,000	20,293,000	7,521,980	7,116,528	4,335,564	18,974,072
State Department for Livestock	Kenya Veterinary Vaccines Producing Institute	511,000,000	113,286,000	-	113,286,000	42,444,000	61,101,000	9,741,000	113,286,000
	Veterinary Medicines Directorate	15,600,000	14,550,000	1,050,000	15,600,000	767,191	4,993,706	-	5,760,897
	Kenya Dairy Board	499,210,256	136,063,222	5,550,000	141,613,222	50,742,887	623,575	49,486,742	100,833,204
	Development of Leather Industrial Park- Kenanie	152,750,000	584,754	25,250,000	25,834,754	31,295,689	347,146	16,243,116	47,885,951
State Department for Labour	National Industrial Training Authority	1,145,940,000	390,897,000	72,655,000	463,552,000	161,897,000	55,189,000	222,000,000	439,086,000
	National Employment Authority	315,000,000	23,500,000	66,250,000	89,750,000	-	8,544,051	38,851,581	47,395,632
State Department for Co-operatives	Sacco Societies Regulatory Authority	120,000,000	216,413,582	-	216,413,582	59,650,543	27,638,397	20,447,554	107,736,494
	Kenya National Trading Corporation	223,700,000	95,320,000	-	95,320,000	17,400,000	47,420,000	30,500,000	95,320,000
	New Kenya Planters Cooperative Union- Headquarter	112,000,000	44,041,122	6,550,000	50,591,122	25,976,497	16,711,925	-	42,688,422
Ministry of Environment and Forestry	National Environment Trust Fund	10,000,000	-	5,000,000	5,000,000	-	5,000,000	-	5,000,000

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			Appropriations-in-Aids	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Gender	National Environmental Complaints Committee	-	-	-	-	-	-	-	-
	Kenya Water Towers Agency	200,000,000	-	100,000,000	100,000,000	-	-	8,431,201	8,431,201
	National Environment Tribunal	-	-	-	-	-	-	-	-
	Kenya Forest Service	519,000,000	-	242,000,000	242,000,000	-	-	2,616,081	2,616,081
	Kenya Forestry Research Institute	187,000,000	-	70,235,958	70,235,958	-	49,165,171	21,070,787	70,235,958
	National Environment Management Authority	50,650,000	-	30,000,000	30,000,000	-	10,000,000	-	10,000,000
	Anti-Female Genital Mutilation Board	25,625,000	-	25,625,000	25,625,000	5,835,383	72,703	18,457,263	24,365,349
	Women Enterprise Fund	83,055,000	33,750,000	49,305,000	83,055,000	75,342,094	7,712,906	-	83,055,000
	UWEZO Fund	38,400,000	-	38,400,000	38,400,000	1,400,000	37,000,000	-	38,400,000
	Water Sector Trust Fund	167,000,000	-	41,750,000	41,750,000	41,750,000	-	-	41,750,000
	Kenya Water Institute	408,000,000	46,843,818	50,750,000	97,593,818	63,038,398	30,069,925	7,208,563	100,316,886
	National Water Harvesting and Storage Authority	483,000,000	-	95,750,000	95,750,000	76,579,732	55,753,684	51,619,793	183,953,210
	Regional Centre on Ground Water Resource Education Training and Research	34,000,000	-	8,500,000	8,500,000	2,891,816	2,104,604	2,366,656	7,363,076
	Water Resources Authority	984,000,000	198,505,182	96,000,000	294,505,182	206,856,630	95,579,645	9,580,549	312,016,824
	Water Appeals Board	29,000,000	-	4,750,000	4,750,000	-	2,818,176	-	2,818,176
Ministry of Water, Sanitation and Irrigation	Water Services Regulatory Authority	370,000,000	101,558,704	-	101,558,704	41,995,117	18,525,377	7,179,508	67,700,002
	National Irrigation Authority	554,000,000	47,460,522	61,500,000	108,960,522	84,058,056	24,902,466	-	108,960,522
	Athi Water Works Development Agency	390,000,000	-	97,500,000	97,500,000	70,953,435	24,717,340	761,675	96,432,450
	Lake Victoria South Water Works Development Agency	118,000,000	-	29,500,000	29,500,000	29,500,000	-	-	29,500,000
	Lake Victoria North Water Works Development Agency	128,000,000	-	32,000,000	32,000,000	32,000,000	-	-	32,000,000
	Central Rift Valley Water Works Development Agency	230,000,000	5,489,732	44,583,334	50,073,066	20,872,645	20,231,026	-	41,103,671
	North Rift Valley Water Works Development Agency	50,000,000	-	12,500,000	12,500,000	138,000	4,578,021	4,258,051	8,974,072
	Coastal Water Works Development Agency	1,152,000,000	203,185,455	103,250,000	306,435,455	53,261,265	167,879,191	142,980,497	364,120,953
	Tana Water Works Development Agency	133,000,000	282,000	33,250,000	33,532,000	28,494,828	11,292,828	6,084,428	45,872,084
	Northern Water Works Development Agency	102,000,000	-	25,500,000	25,500,000	31,048,732	7,862,232	-	38,910,964
	Tanathi Water Works Development Agency	116,000,000	-	29,000,000	29,000,000	19,889,685	1,581,202	8,043,440	29,514,327

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)		Expenditure (Kshs)			Total Expenditure
			Appropriations-in-Aids	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses
	Hydrological Registration Board-Headquarter	15,000,000	-	3,750,000	3,750,000	-	3,750,000	-
	National Construction Authority	720,772,960	387,772,960	315,000,000	343,070,283	192,974,945	150,095,338	-
	National Cohesion and Integration Commission	-	-	85,687,500	85,687,500	47,570,464	26,829,656	11,287,380
	The firearms Licensing Board	-	-	19,350,000	19,350,000	-	2,755,800	-
State Department for Public Works State Department for Interior and Citizen Services	National Crime Research Centre	44,725,000	-	44,725,000	44,725,000	20,191,600	3,534,510	7,429,977
	National Transport and Safety Authority	492,500,168	443,850,168	48,650,000	492,500,168	266,533,596	223,580,583	2,115,425
	Non-Governmental Organizations	63,433,045	8,545,545	54,887,500	63,433,045	32,221,687	19,869,668	6,385,109
	National Authority for Campaign Against Alcohol and Drug Abuse	132,287,500	11,816,000	132,287,500	144,103,500	66,393,000	49,467,000	6,688,000
Ministry of Energy	Private Security Regulatory Authority	-	-	53,830,000	53,830,000	28,417,500	14,994,120	10,418,380
	Rural Electrification and Renewable Energy Corporation	884,000,000	129,374,491	90,000,000	219,374,491	109,386,767	93,776,978	-
	Kenya Electricity Transmission Company Limited	2,799,000,000	701,631,423	-	701,631,423	224,627,488	187,669,210	-
	Geothermal Development Company	1,827,000,000	319,849,588	92,500,000	412,349,588	260,920,971	28,526,174	176,522,702
State Department for Public Service	Nuclear power and Energy Agency	385,000,000	-	96,250,000	96,250,000	56,258,000	18,125,000	6,884,000
	Kenya School of Government	-	380,426,656	107,864,104	488,290,760	256,510,058	446,819,538	-
	National Youth Service	-	62,964,925	2,312,556,668	2,375,521,593	326,164,093	1,008,708,331	555,393
Ministry of Petroleum and Mining	National Mining Corporation	7,250,000	-	7,250,000	7,250,000	-	-	-
State Department for Devolution	Council of Governors	48,835,000	-	48,835,000	48,835,000	32,309,703	9,631,369	6,893,929
	The Intergovernmental Relations Technical Committee	123,175,000	-	123,175,000	123,175,000	28,975,006	38,633,791	10,566,093
TOTAL		204,261,901,549	22,691,629,963	32,909,337,855	52,850,067,068	24,045,850,635	12,362,988,061	11,301,901,864
								47,710,740,560