THE REPUBLIC OF KENYA

OFFICE OF THE CONTROLLER OF BUDGET

NATIONAL GOVERNMENT BUDGET IMPLEMENTATION REVIEW REPORT

FIRST NINE MONTHS FY 2022/23

MAY, 2023

THE REPUBLIC OF KENYA

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NATIONAL GOVERNMENT

BUDGET IMPLEMENTATION REVIEW REPORT

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FOREWORD

I am pleased to present the National Government Budget Implementation Review Report for the first nine months of FY 2022/23. The report covers the period from 1st July 2022 to 31st March 2023. It is the third of a series of quarterly budget implementation reports for FY 2022/23 prepared by the Office of the Controller of Budget (OCoB). The report has been prepared in fulfilment of Article 228(6) of the Constitution and Section 9 of the Controller of Budget Act, 2016, which require the Controller of Budget (COB) to submit to Parliament quarterly budget implementation reports of the National and County governments within thirty days after the end of each quarter.

The FY 2022/23 budget is transitional. The Jubilee administration implemented the budget during the first three months of the financial year before giving way to the current Kenya Kwanza administration after the August 2022 general elections. The change in government occasioned government re-organisation where some Ministries were split and new votes created based on Executive Order No.1 of 2022. In the reporting period, the first Supplementary Budget was approved to incorporate the recently introduced Votes and regularising expenditure under Article 223 of the Constitution.

The report contains information on the latest approved budget, receipts into the Consolidated Fund, actual funds released, actual expenditures and the funds' absorption by the Ministries, Departments and Agencies (MDAs). Other than budget data, all other data is cumulative from the beginning of the financial year. The MDAs are classified into sectors and programmes, and sub-programmes. The performance analysis is based on financial reports for MDAs, data generated from the Integrated Financial Management Information System (IFMIS) and insights that COB comes across when executing her mandate. In addition, the report highlights key issues and makes recommendations to improve budget implementation.

I acknowledge each Arm of the Government's role in the budget implementation cycle. I call upon the legislature to address the critical issues identified for each MDA and the Executive to ensure seamless execution of the budget in line with the Principles of Public Finance as articulated in the Constitution and Public Finance Management Act, 2012. I will continue to produce quarterly budget implementation review reports to ensure members of the public receive information on budget implementation in line with Section 39(8) of the Public Finance Management Act.

CPA Dr Margaret Nyakang'o, CBS
CONTROLLER OF BUDGET

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LIST OF ABBREVIATIONS AND ACRONYMS

AfDB	African Development Bank Group
A-I-A	Appropriations- in- Aid
AIDS	Acquired Immune Deficiency Syndrome
ARUD	Agriculture, Rural & Urban Development
ASALs	Arid and Semi-Arid Lands
Bn	Billion
BPO	Business process outsourcing
CBK	Central Bank of Kenya
CFS	Consolidated Fund Services
COB	Controller of Budget
COVID-19	Corona Virus Disease
DSSI	Debt Service Suspension Initiative
EACC	Ethics and Anti-Corruption Commission
EI & ICT	Energy Infrastructure and Information Communication Technology
EPW&NR	Environmental Protection, Water and Natural Resources
EU	European Union
FY	Financial Year
GDC	Geothermal Development Company
GECA	General Economic and Commercial Affairs
GJLO	Governance, Justice, Law, and Order Sector
GOK	Government of Kenya
HIV	Human Immunodeficiency Virus
ICT	Information and Communication Technology
IDA	International Development Association
IEBC	Independent Electoral and Boundaries Commission
IFMIS	Integrated Financial Management Information System
IPOA	Independent Policing Oversight Authority
JSC	Judicial Service Commission
KEMSA	Kenya Medical Supplies Authority
KENGEN	Kenya Electricity Generating Company
KETRACO	Kenya Electricity Transmission Company Limited
KIPPRA	Kenya Institute for Public Policy Research and Analysis
KNCHR	Kenya National Commission on Human Rights
KNH	Kenyatta National Hospital
Kshs.	Kenya Shillings

MDAC	Ministries Department Agencies and County Governments
MDAs	Ministries, Departments, and Agencies
Mn	Million
NGEC	National Gender and Equality Commission
NIS	National Intelligence Service
NLC	National Land Commission
NMS	Nairobi Metropolitan Services
NPSC	National Police Service Commission
NTSA	National Transport and Safety Authority
O&M	Operations and Maintenance
OCOB	Office of the Controller of Budget
ODPP	Office of the Director of Public Prosecutions
ORPP	Office of the Registrar of Political Parties
PAIR	Public Administration and International Relations
PDF	Portable Document Format
PE	Personnel Emoluments
PFM	Public Finance Management
RIVATEX	Rift Valley Textile
RMNCAH	Reproductive, Maternal, New-born Child, and Adolescent Health
SAGAs	Semi-Autonomous Government Agencies
SAM	Salaries, Allowances, and Miscellaneous
SME	Small and Medium Enterprises
SPCR	Social Protection, Culture, and Recreation
Tn	Trillion
TSC	Teachers Service Commission
WASH	Water, sanitation, and health
WB	World Bank
WPA	Witness Protection Agency

EXECUTIVE SUMMARY

The National Government Budget Implementation Review Report for the first nine months of FY 2022/23 covers July 2022 to March 2023. It has been prepared in fulfilment of Article 228 of the Constitution of Kenya and Section 9 of the Controller of Budget Act, 2016, which require the COB to submit quarterly budget implementation reports for all levels of government to Parliament.

During the reporting period, government ministries were reorganised following the election of a new government in the August 2022 general elections. This reorganisation of Government resulted in the creation of new votes and the regularisation of expenditure incurred in the previous administration under Article 223 of the Constitution through a Supplementary Budget.

This reporting period is, therefore, defined by a transition in government and recovery from the adverse effects of the COVID-19 pandemic. Upon taking office, the new administration instituted measures to rationalise expenditure on non-core activities, reduce deficit financing, and enhance development activity financing. On the other hand, some economic policies and programs that cushioned citizens and businesses from the adverse impact of the pandemic were sustained to build on the progress realised in returning the economy to a more sustainable growth path for improved livelihoods.

The approved gross budget for both National and County Governments for FY 2022/23 amounted to Kshs.4.18 trillion after Supplementary I budget revisions, comprising Kshs.3.67 trillion for the National Government and Kshs.512.92 billion for the forty-seven County Governments. The National Government budget consisted of Kshs.618.16 billion for ministerial development expenditure and Kshs.3.05 trillion for recurrent expenditure (Kshs.1.5 trillion for recurrent ministerial expenditure and Kshs.1.55 trillion for Consolidated Fund Services (CFS).

In the first nine months of FY 2022/23, receipts into the Consolidated Fund amounted to Kshs.2.12 trillion, representing 56.8 per cent of the revised net estimates of Kshs.3.61 trillion. The total exchequer issues from the Consolidated Fund to MDAs, Consolidated Fund Services (CFS), and County Governments amounted to Kshs.2.09 trillion, representing 57.9 per cent of the net estimates, a decrease compared to 65.3 per cent recorded in the first nine months of FY 2021/22. The total expenditure by the National Government amounted to Kshs.2.15 trillion, representing 58.6 per cent of the gross estimates, a decrease compared to 59.4 per cent recorded in the first nine months of FY 2021/22. The expenditure comprised ministerial development expenditure at Kshs.259.52 billion (absorption rate of 42 per cent), recurrent ministerial expenditure at Kshs.991.78 billion (absorption rate of 66.2 per cent) and Consolidated Fund Services at Kshs.898.12 billion (57.8 per cent).

Development expenditure recorded an 18.2 per cent decline from the Kshs.317.37 billion spent in the first nine months of FY 2021/22. The highest development expenditure categories included; Capital Transfers by the MDAs at Kshs.171.05 billion, followed by Refurbishment of buildings, Infrastructure, and Civil Works at Kshs.10.81 billion, representing 65.9 per cent and 4.2 per cent of the gross development expenditure, respectively.

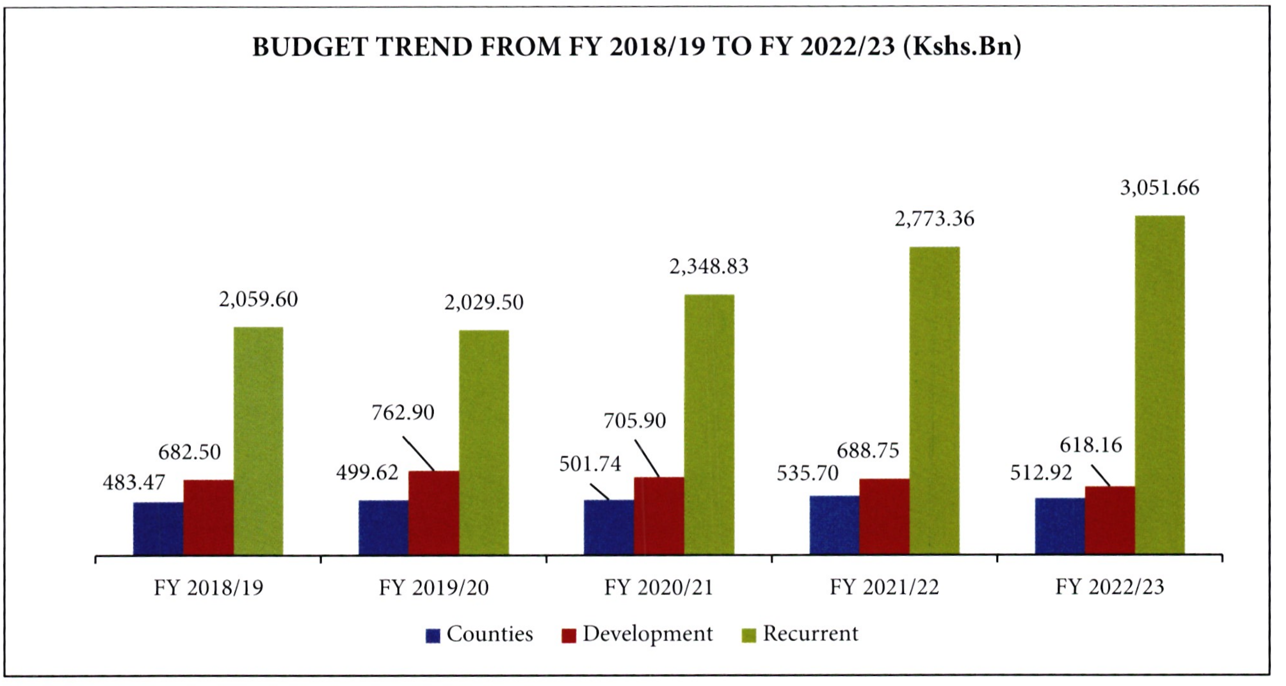
A review of the recurrent expenditure shows that Kshs.399.96 billion was spent on compensation to employees representing 40.3 per cent of the gross recurrent expenditure by MDAs. Further analysis revealed that Kshs.363.66 billion was processed through the Integrated Personnel and Payroll Database (and other approved payroll management systems). Kshs.5.66 billion was paid outside the prescribed payroll management system.

The Public debt stock recorded an 11.1 per cent growth from Kshs.8.45 trillion reported on 30th June 2022 to Kshs.9.39 trillion as of 31st March 2023, attributed to increased loan disbursements and depreciation of Kenya Shilling against major world currencies The public debt stock comprises Kshs.4.54 trillion from domestic lenders and Kshs.4.85 trillion from external lenders. The allocation for servicing public debt is Kshs.1.36 trillion in the approved Supplementary Budget I. In contrast, cumulative expenditure on public debt in the first nine months of FY 2022/23 amounted to Kshs.831.03 billion, representing 59.7 per cent of the annual allocation.

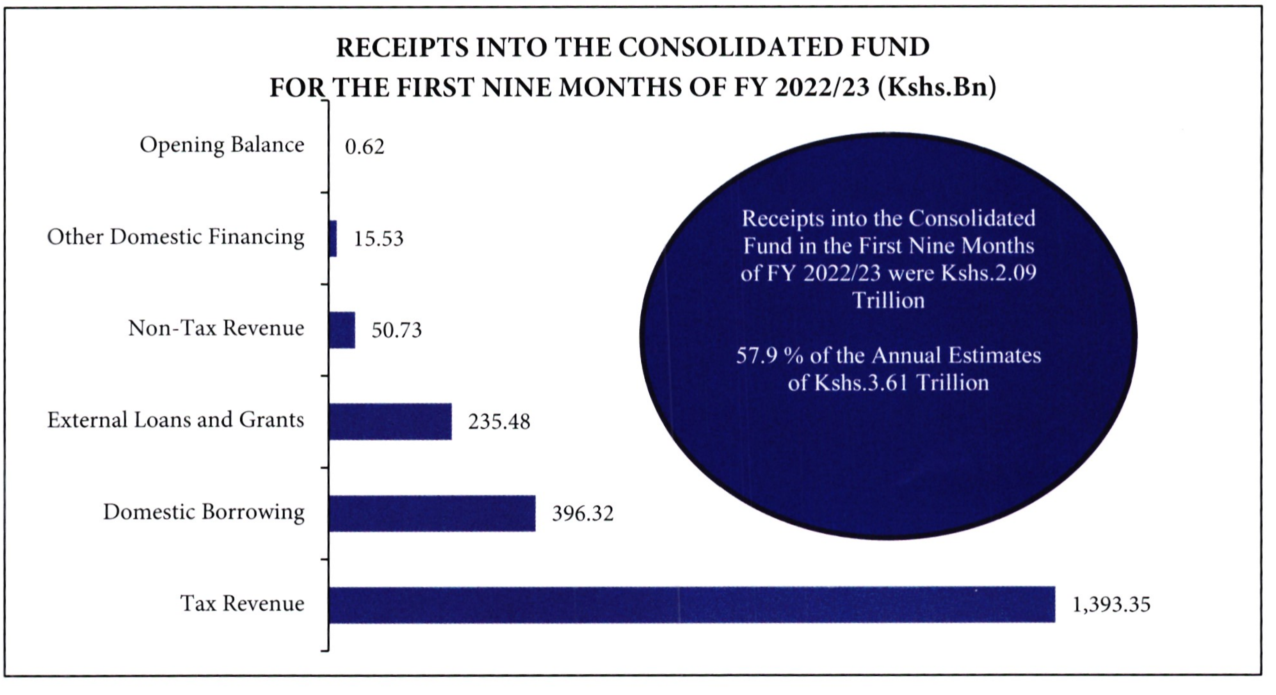
The Controller of Budget identified key challenges that hindered effective budget implementation in the first nine months of FY 2022/23. They included; a low level of budget performance attributed to the prolonged electioneering period and government transition, the budget rationalisation process, delay in releasing funds to both levels of government, and intermittent shutdowns of the Integrated Information Management System (IFMIS). Analysis of financial reports submitted to OCoB after Supplementary Budget I indicate that some budget lines had negative balances attributed to budget cuts above the incurred expenditure. Further, pending bills in the Country remained high at Kshs.689.26 billion as of 31st March 2023.

To address the challenges, the Controller of Budget recommends the timely release of funds by the National Treasury to facilitate the execution of the budgeted activities by the MDAs, and County Governments. Further, Accounting Officers whose budget lines are less than the expenditure due to budget cuts should liaise with the National Treasury to regularise overdrawn items in Supplementary Budget II. Also, the Accounting Officers should consider reallocating funds from programmes with high balances, as there is a likelihood of not spending on programmes to absorb funds. Lastly, the Controller of Budget recommends that National and County governments prioritise payment of the pending bills by settling them as a first charge in the current financial year budget in line with the Treasury Circular No. 04/2022.

KEY HIGHLIGHTS



Source: *National Treasury & County Treasuries*



Source: *National Treasury*

EXCHEQUER ISSUES FROM THE CONSOLIDATED FUND IN THE FIRST NINE MONTHS OF FY 2022/23

Net Estimates

Kshs.3.61 Tn

Total Exchequer Issues

Kshs.2.09 Tn

Kshs. 174.79 Bn
Development

Kshs. 1.70 Tn
Recurrent (MDAs & CFS)

Kshs.212.75 Bn
County Governments

Source: *National Treasury*

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

Total Expenditure

Kshs. 2.15 Tn

Kshs. 259.52 Bn

Development expenditure

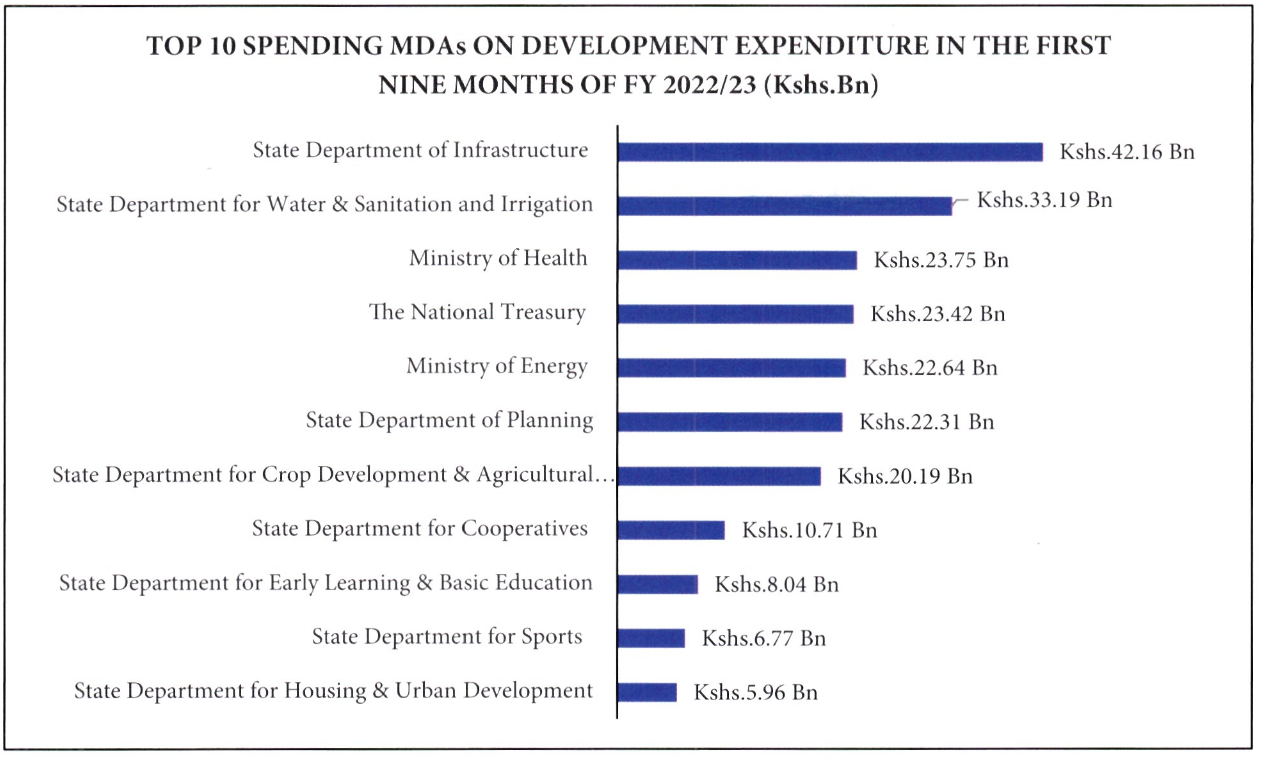
Kshs. 898.12 Bn

Consolidated Fund Services

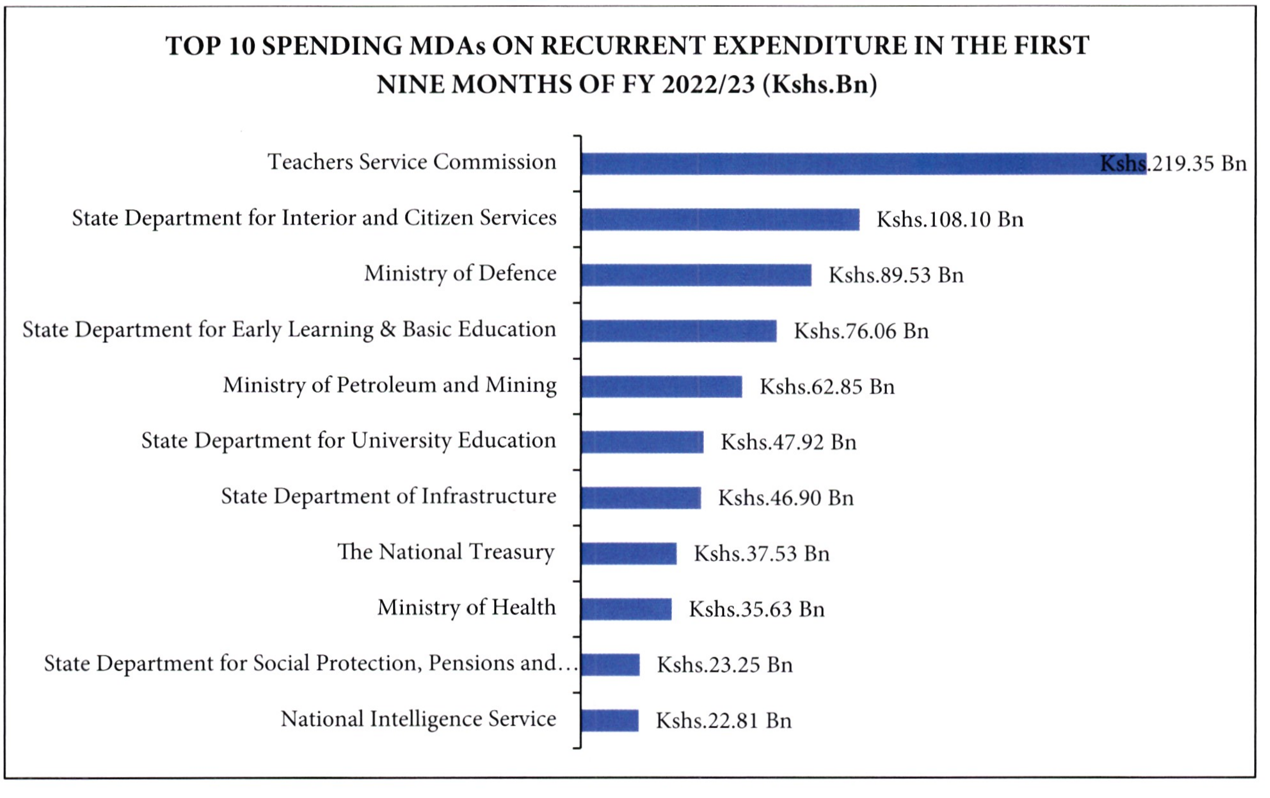
Kshs. 991.78 Bn

Recurrent (MDAs)

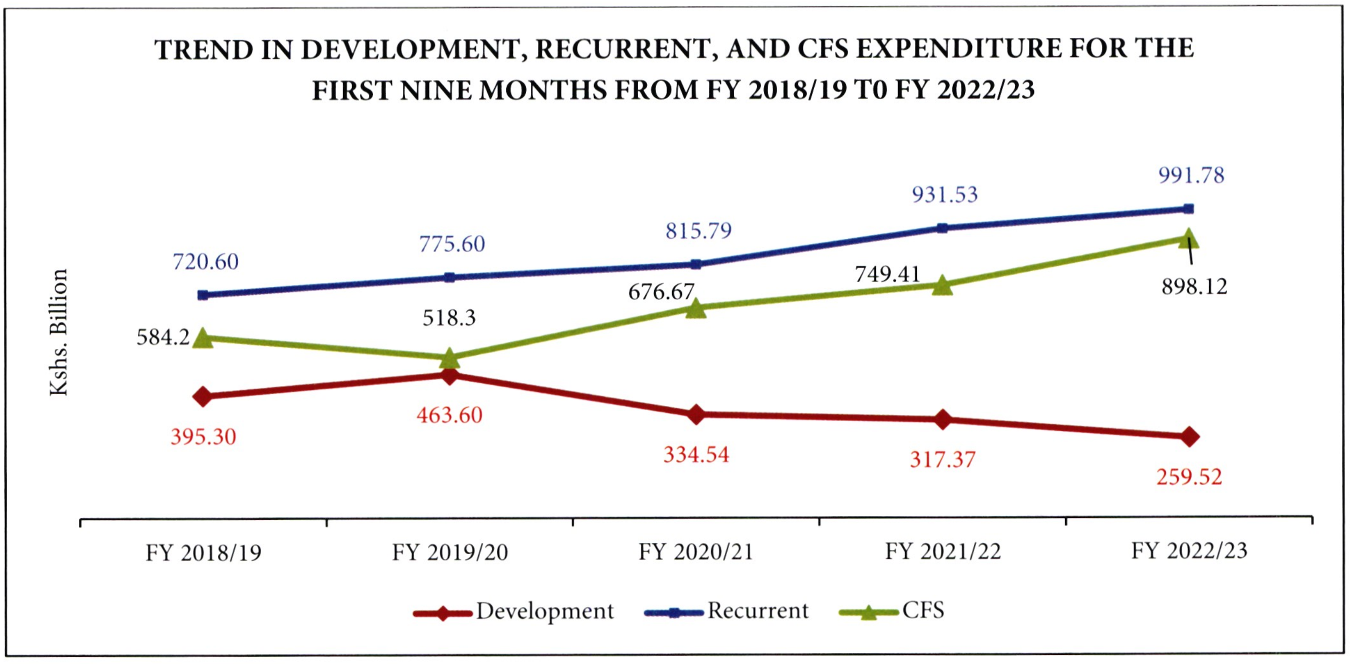
Source: *Ministries, Departments, and Agencies*



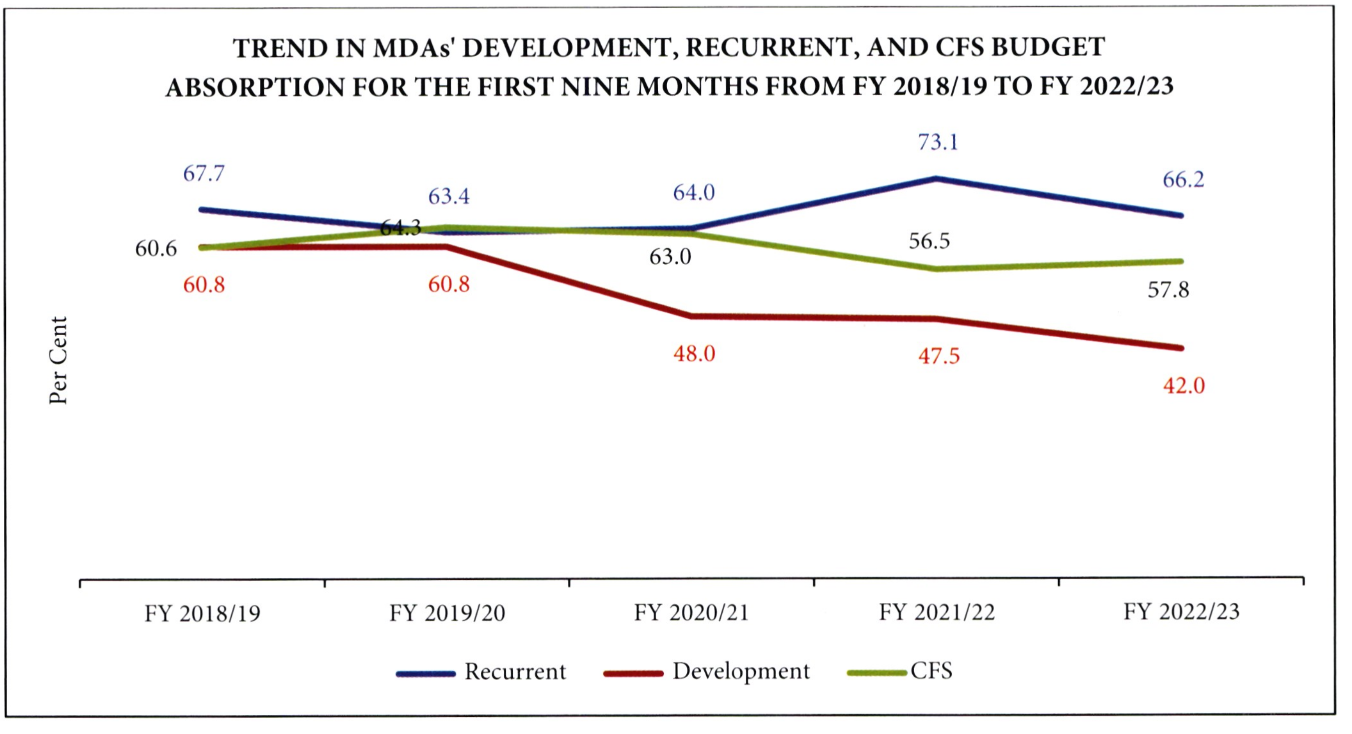
Source: *Ministries, Departments, and Agencies*



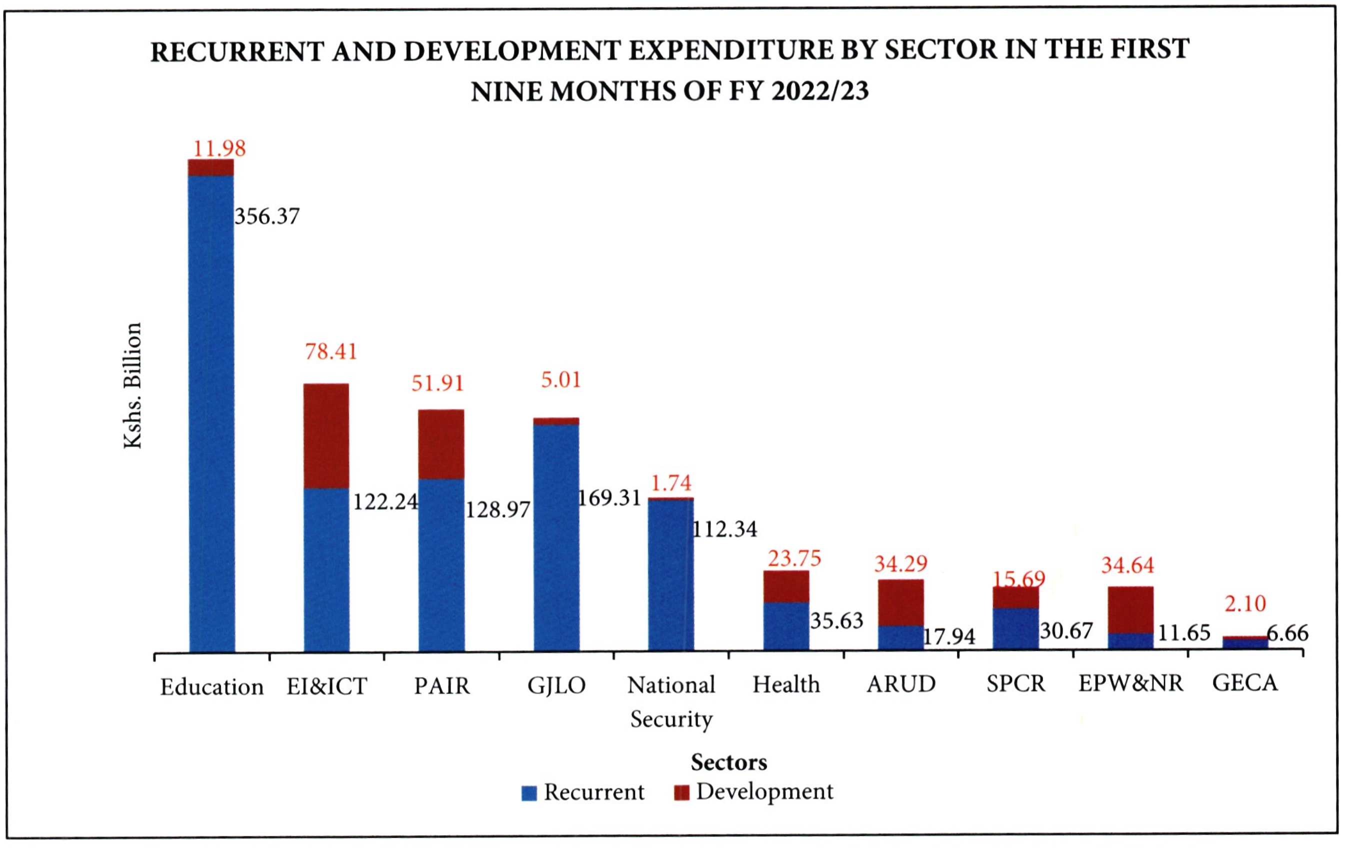
Source: *Ministries, Departments, and Agencies*



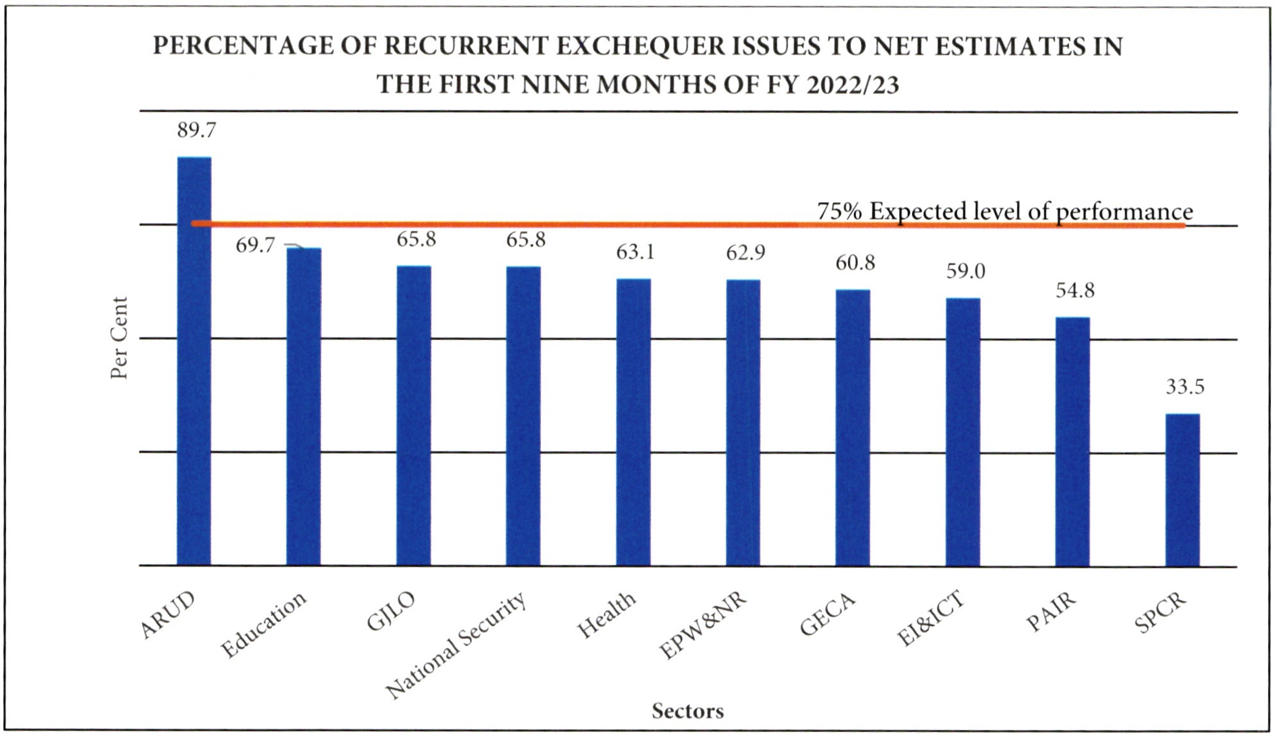
Source: *Ministries, Departments, and Agencies*



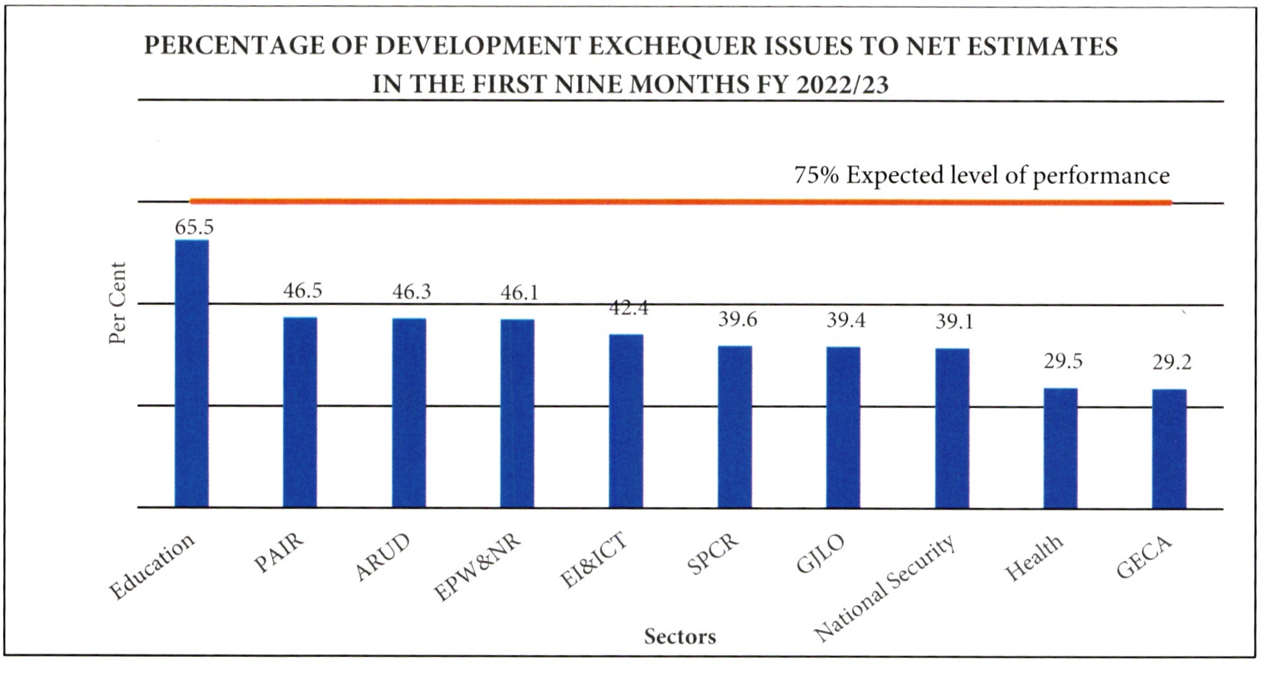
Source: *Ministries, Departments, and Agencies*



Source: *Ministries, Departments, and Agencies*

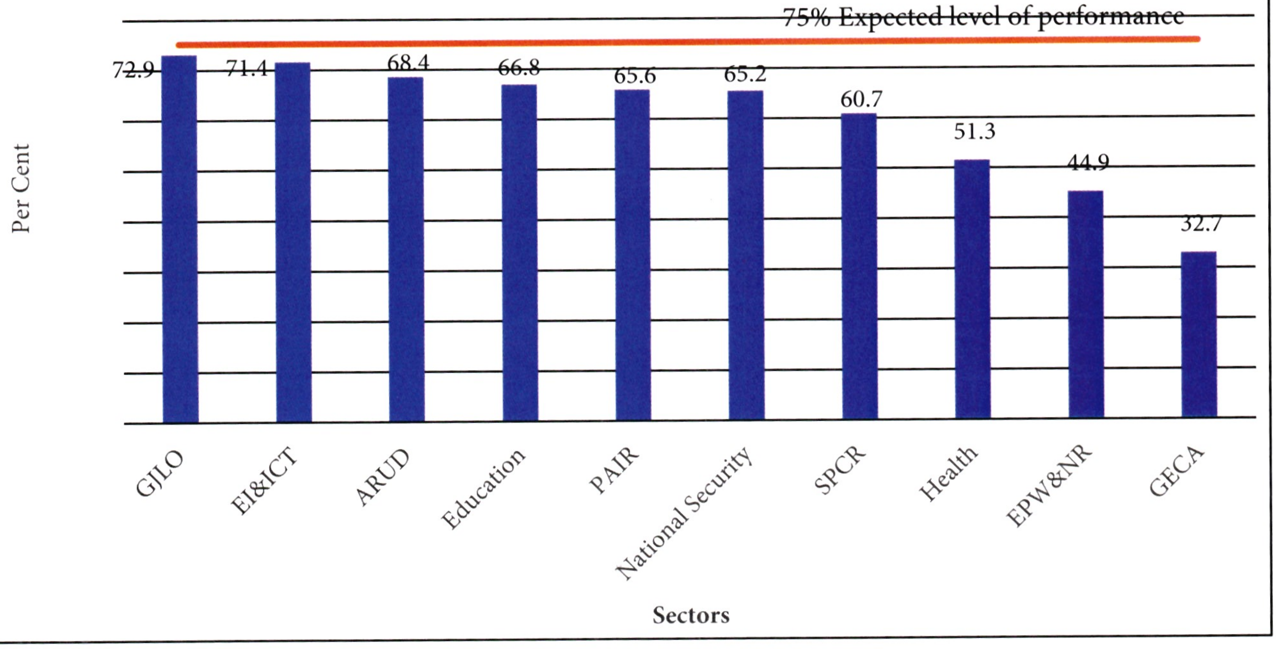


Source: *Ministries, Departments, and Agencies*



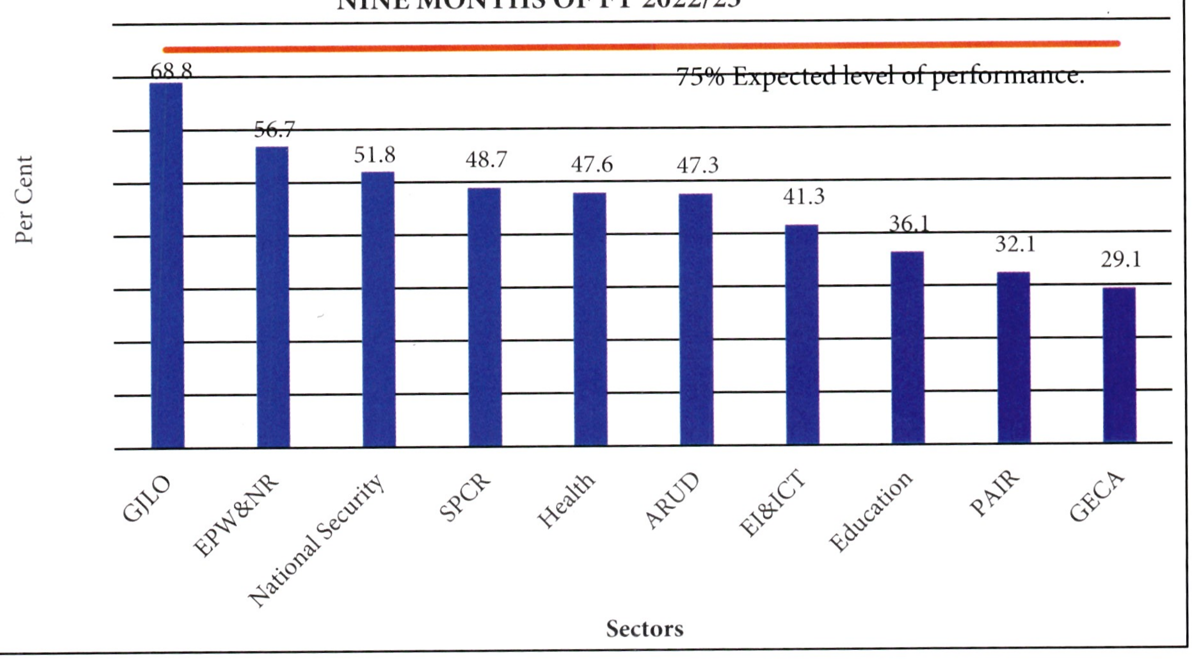
Source: *Ministries, Departments, and Agencies*

ABSORPTION OF RECURRENT BUDGET BY SECTOR IN THE FIRST NINE MONTHS OF FY 2022/23



Source: *Ministries, Departments, and Agencies*

ABSORPTION OF DEVELOPMENT BUDGET BY SECTOR IN THE FIRST NINE MONTHS OF FY 2022/23



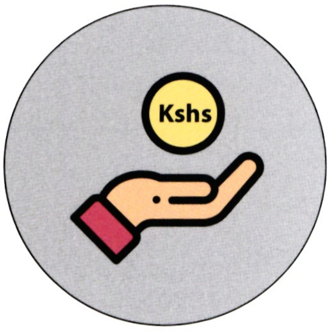
Source: *Ministries, Departments, and Agencies*

FY2022/23 GROSS BUDGET (REVISED) BY SECTORS

Agriculture Rural &
Urban Development
Kshs.98.68Bn

Energy, Infrastructure & ICT
Kshs.360.85 Bn

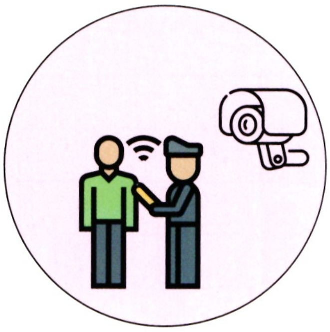
Public Administration and
International Relations
Kshs.358.41 Bn



General Economics &
Commercial Affairs
Kshs.27.58 Bn

Health
Kshs.119.37 Bn

Education
Kshs.567.04 Bn



National Security
Kshs.175.57 Bn

Governance, Justice, Law &
Order ***Kshs.239.51 Bn***

Social Protection, Culture &
Recreation - ***Kshs.82.81 Bn***

Environmental Protection , Water & Natural Resources -
Kshs.87.07 Bn

1 INTRODUCTION

The Office of the Controller of Budget (OCoB) is an independent office established under Article 228 of the Constitution of Kenya. Its primary mandate is to oversee the implementation of budgets for the National and County governments by authorising withdrawals from Public Funds under Articles 204, 206, and 207 of the Constitution and report on the implementation of the budgets to each House of Parliament every four months. In addition, Section 5 of the Controller of Budget Act (2016) states that "the Controller of Budget shall ensure prudent and efficient use of public funds by authorising withdrawals from the Equalization Fund, Consolidated Fund, County Revenue Funds and any other public fund which by an Act of Parliament requires approval of the Controller of Budget for withdrawal from that fund."

The report is presented in six chapters. Chapter One is the introduction. Chapter Two presents receipts into the Consolidated Fund and actual withdrawals from the Consolidated Fund to fund expenditures for the National and County governments. The performance of exchequer issues is based on their percentage over the annual net estimates. By the end of nine months of the financial year, withdrawals from the Consolidated Fund are expected to be 75% of the yearly Net Estimates.

Chapter Three summarises budget performance for both National and County governments. It also presents CFS performance, including public debt, Salaries and allowances to Constitutional officeholders, Miscellaneous Services, Pensions and gratuities and guaranteed debt. In addition, it shows the public debt stock as of 31st March 2023, the status of pending bills for the National and County governments and expenditure by economic classification for MDAs disaggregated into development and recurrent votes.

Chapter Four presents the budget performance of MDAs in each of the ten sectors. The ten sectors, according to the United Nations Classification of the Functions of the Government, include (i) Agriculture, Rural and Urban Development (ARUD), (ii) Education, (iii) Energy, Infrastructure, and Information Communications Technology, (iv) Environmental Protection, Water and Natural Resources, (v) General Economic and Commercial Affairs, (vi) Governance, Justice, Law and Order, (vii) Health, (viii) National Security, (ix) Public Administration and International Relations, (x) Social Protection, Culture, and Recreation, sector. The budget performance considers the absorption of funds by MDAs, financial and critical achievements by programmes and sub-programmes and highlights major ongoing projects implemented by MDAs.

The absorption rate is the proportion of expenditure to the gross budget and expresses the implementation percentage of the budget in the financial year. By the end of the first nine months of the financial year, the expected absorption rate is targeted at 75 per cent.

Chapter Five presents the key issues that hindered effective budget implementation during the reporting period. Appropriate recommendations are included to address the problems identified. Chapter Six provides the report's conclusion. Annexes support the chapters. Annex I presents a summary of MDAs' development expenditure, Annex II presents MDAs' recurrent expenditure, Annex III shows MDAs' development expenditure by sector, Annex IV shows MDAs' recurrent spending by sector, Annex V shows MDAs' total expenditure by sector, Annex VI shows Capital Transfer to SAGAs, Annex VII shows Current Transfer to SAGAs, Annex VIII shows MDAS pending bills for FY 2022/23 as of 31st March 2023, Annex IX shows State Corporations/ State Owned Enterprises/SAGAS pending bills for FY 2022/23 as of 31st March 2023.

In addition, Annex X displays County Governments Pending Bills For FY 2022/23 as of 31st March 2023. Annex XI shows Changes in Supplementary Budget I - Development & Recurrent.

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

2 ANALYSIS OF RECEIPTS AND EXCHEQUER ISSUES

2.1 Introduction

This chapter presents the performance of receipts into the Consolidated Fund and exchequer issues by the National Treasury as approved by the Controller of Budget in the first nine months of FY 2022/23. Exchequer Issues comprise approvals towards development, recurrent expenditure, and transfers to the forty-seven counties. In addition, it gives a synopsis of exchequer issues under Article 223 of the Constitution, funds approved for withdrawal from the Equalisation and Judiciary Funds' respectively.

2.2 Revenue Estimates and Receipts into the Consolidated Fund

This section presents a summary of receipts into the Consolidated Fund for the first nine months of FY 2022/23. The Consolidated Fund is established under Article 206(1) of the Constitution of Kenya and refers to the account into which all money raised or received by or on behalf of the national government is paid. However, it excludes monies reasonably excepted by an Act of Parliament and payable into other public funds established for a specific purpose or is retained by the State organ that received it to defray its expenses.

2.2.1 Revenue Estimates for FY 2022/23

The original revenue estimates for FY 2022/23 was Kshs.3.54 trillion, revised to Kshs.3.61 trillion in Supplementary Budget I compared to Kshs.3.33 trillion (revised), allocated in FY 2021/22, representing 8.3 per cent growth (Kshs.277.51 billion). To finance the budget, the government budgeted to raise revenue from Tax revenue (Kshs.2.11 trillion), Non-tax revenue (Kshs.83.66 billion), Domestic borrowing (Kshs.886.52 billion), External Loans and Grants (Kshs.520.59 billion) and other Domestic financing (Kshs.13.23 billion).

The specific revenue categories projected to grow were Tax Revenue by 18.2 per cent (Kshs.323.93 billion), Non-Tax Revenue by 24.7 per cent (Kshs.16.54 billion) and External Loans and Grants by 23.6 per cent (kshs.99.40 billion). Other Domestic Financings and Domestic borrowing were reduced by 67 per cent (Kshs.26.86 billion) and 13.3 per cent (Kshs.135.50 billion), respectively.

2.2.2 Receipts into the Consolidated Fund

In the first nine months of FY 2022/23, receipts into the Consolidated Fund amount to Kshs.2.09 trillion, representing 57.9 per cent of the annual target, compared to Kshs.2.08 trillion (65.3 per cent of the yearly target) recorded in a similar period of FY 2021/22. The receipts comprised opening balances from the previous financial year (FY 2021/22), Tax and Non-Tax Revenue, Domestic borrowing, External Loans and Grants, and Other Domestic Financing. Table 2.1 presents the statement of receipts into the Consolidated Fund in the first nine months of FY 2022/23.

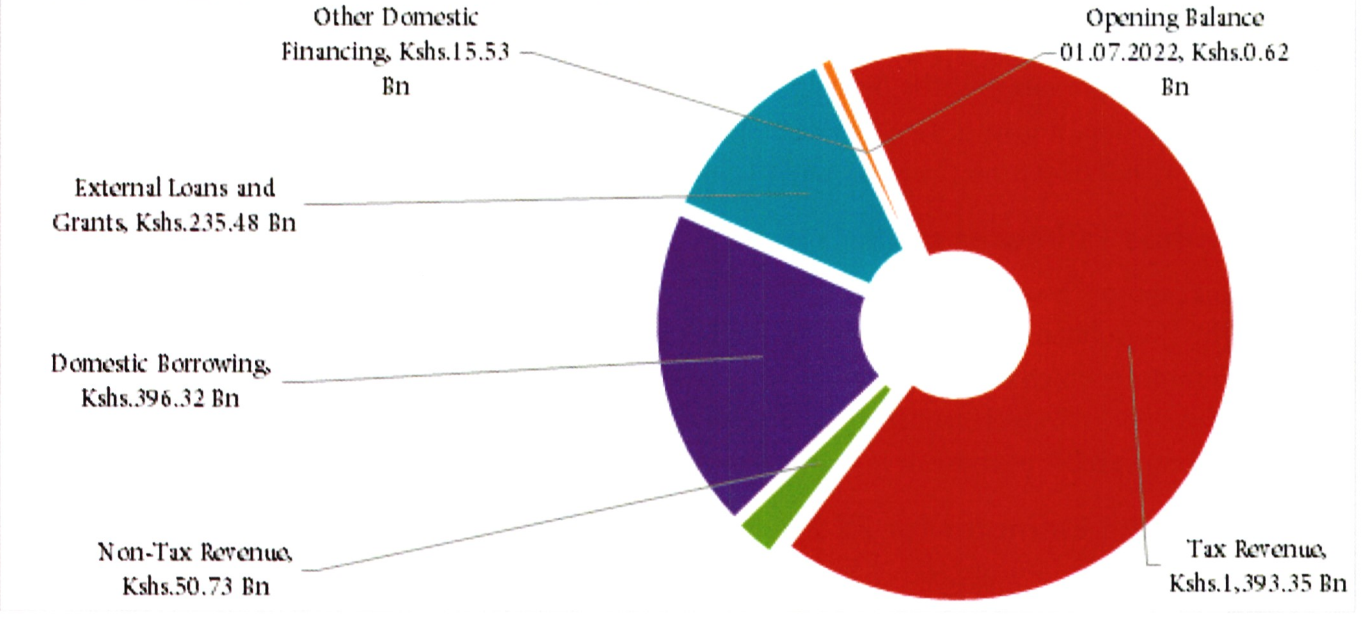
Table 2.1: Statement of Receipts into the Consolidated Fund

Receipts Category	Original Revenue Estimates Kshs.	Revised Revenue Estimates Kshs.	Receipts as of 31st March 2023 Kshs.	Performance Against Yearly Target (%)	*Contribution by Category (%)*
Opening Balance 01.07.2022			616,548,951.60	-	0.03
Tax Revenue	2,071,923,833,574	2,108,326,004,938.31	1,393,354,002,512.95	66.1	66.6
Non-Tax Revenue	69,660,578,983	83,660,578,982.62	50,734,214,504.03	60.6	2.4
Domestic Borrowing	1,040,458,161,200	886,521,566,344.96	396,319,390,755.95	44.7	18.9
External Loans and Grants	349,331,516,110	520,588,024,188.12	235,481,329,111.25	45.2	11.3
Other Domestic Financing	13,228,000,000	13,228,000,000.00	15,525,564,394.50	117.4	0.7
Total	**3,544,602,089,867**	**3,612,324,174,454.00**	**2,091,414,501,278.68**	**57.9**	**100.0**

Source: *National Treasury*

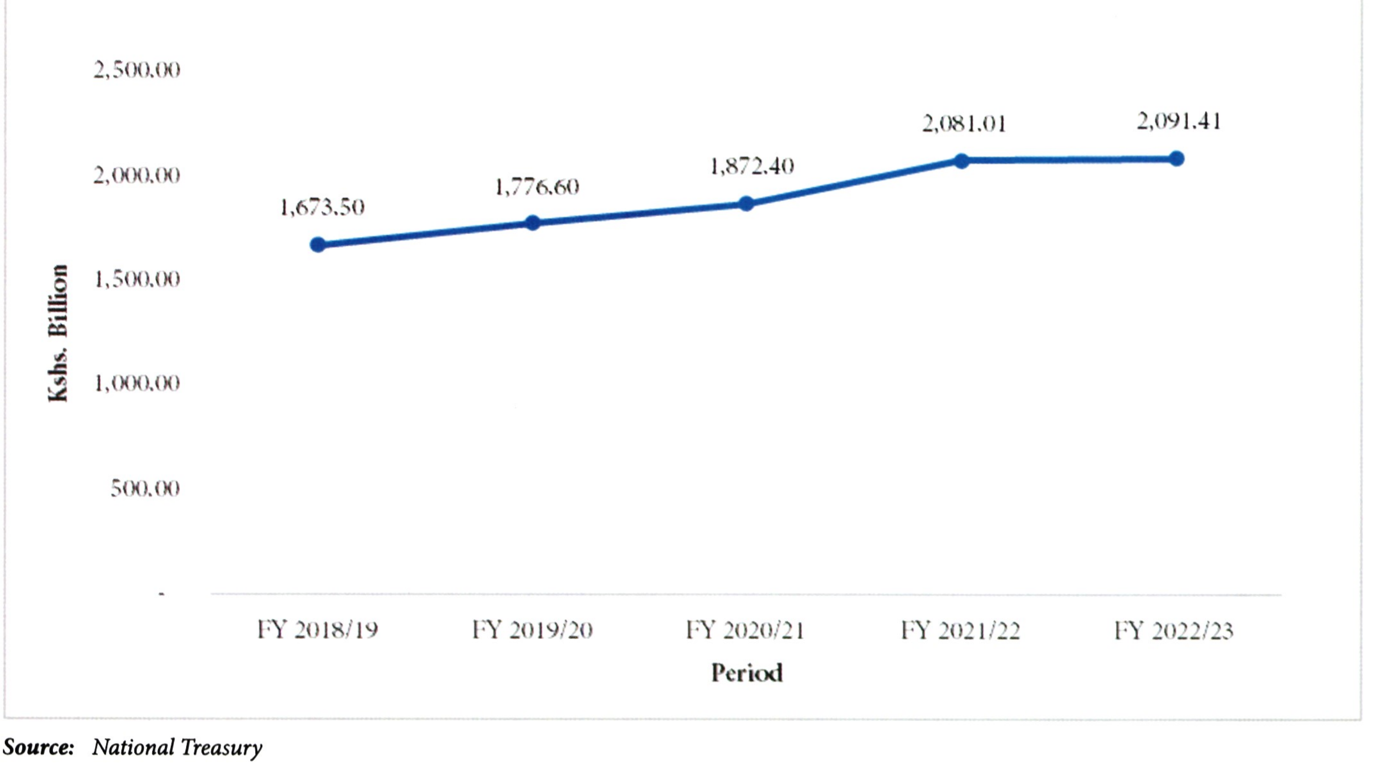
The Tax Revenue category contributed the highest proportion to total receipts at 66.6 per cent, seconded by Domestic Borrowing at 18.9 per cent, as shown in Figure 2.1.

Figure 2.1: Contribution by Receipt Category into the Consolidated Fund



Source: *National Treasury*

Figure 2.2: Trend in Receipts into the Consolidated Fund



Source: *National Treasury*

Trend analysis shows a 0.35 per cent growth in receipts in the first nine months of FY 2022/23 compared to a similar time in FY 2021/22, attributed to increased tax revenue and External Loans and Grants.

2.3 Exchequer Issues by the National Treasury

In the first nine months of FY 2022/23, exchequer issues to National and County governments amounted to Kshs.2.09 trillion, representing 57.8 per cent of the annual revised net estimates (Kshs.3.61 trillion), compared to Kshs.2.08 trillion (65.0 per cent) issued in a similar period FY 2021/22. Table 2.2 summarises exchequer issues by the National Treasury in the first nine months of FY 2022/23.

Table 2.2: Summary of Exchequer Issues

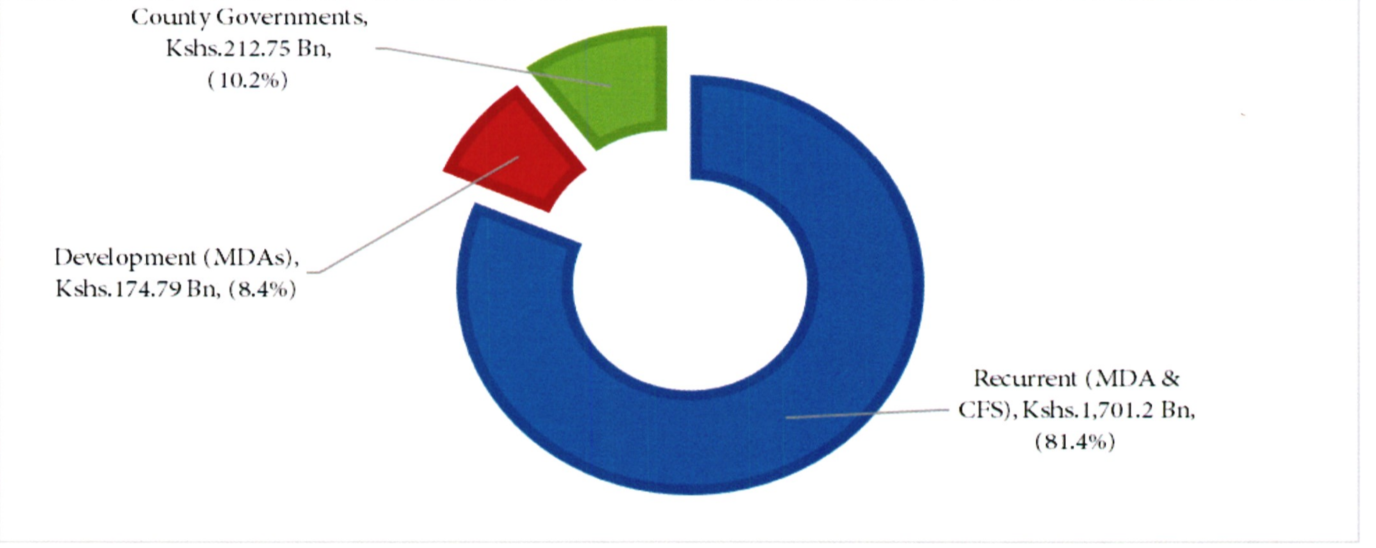
Vote	First nine months FY 2022/23				First nine months FY 2021/22			
	Revised Net Estimates	Exchequer Issues	Exchequer Issues to Revised Net Estimates	Exchequer issues to total Issues	Net Esti-mates Net Estimates	Exchequer Issues Exchequer Issues	Exch. Issues to net Estimates	Exchequer Issues to Total Issues.
	(Kshs.Bn)		%		(Kshs.Bn)		%	
Recurrent	**2,818.91**	**1,701.2**	**60.3**	**81.4**	**2,433.78**	**1,637.43**	**67.3**	**78.9**
MDAs	1,265.97	814.71	64.4	39.0	1,106.52	799.01	72.2	38.5
CFS	1,552.94	886.47	57.1	42.4	1,327.22	838.39	63.2	40.4
Development (MDAs)	**393.81**	**174.79**	**44.4**	**8.4**	**389.23**	**221.36**	**56.9**	**10.7**
Sub-Total	**3,212.72**	**1,875.97**	**58.4**	**89.8**	**2,823.01**	**1,858.79**	**65.8**	**89.6**
County Governments	399.6	212.75	53.2	10.2	370.00	216.32	58.5	10.4
Grand Total	**3,612.32**	**2,088.72**	**57.8**	**100.0**	**3,193.00**	**2,075.10**	**65.0**	**100.0**

Source: *National Treasury & OCOB*

Analysis in Table 2.3 shows that the Recurrent vote received the highest percentage of exchequer issues to the revised net estimates at 60.3 per cent. In contrast, the Development (MDAs) received the lowest at 44.4 per cent.

Figure 2.3 shows the proportion of exchequer issues by vote in the first nine months of FY 2022/23.

Figure 2.3: Proportion of Exchequer Issues by Vote



Source: *National Treasury*

2.4 Exchequer Issues by Sector

MDAs are classified into ten sectors according to the United Nations Classification of Functions of Government, designed to support fiscal analysis by breaking down Government Fiscal Statistics for comparability across sectors. The ten sectors include (i) Agriculture, Rural and Urban Development (ARUD), (ii) Education, (iii) Energy, Infrastructure, and Information Communications Technology, (iv) Environmental Protection, Water and Natural Resources, (v) General Economic and Commercial Affairs, (vi) Governance, Justice, Law and Order, (vii) Health, (viii) National Security, (ix) Public Administration and International Relations, (x) Social Protection, Culture, and Recreation, sector. A detailed sector report is presented in Chapter Four of the report.

In the first nine months of FY 2022/23, exchequer issues to MDAs amounted to Kshs.989.50 billion, representing 59.6 per cent of the revised net estimates, compared to 68.2 per cent (Kshs.1.02 trillion) recorded in a similar period in FY 2021/22. Table 2.3 summarises the sector's exchequer issues in the first nine months of FY 2022/23.

Table 2.3: Exchequer Issues by Sector

	First nine months, FY 2022/23				First nine months, FY 2021/22			
Sector	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Exchequer to Revised Net Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer to Net Estimates
	(Kshs.Bn)			%	(Kshs.Bn)			%
ARUD	98.68	84.92	46.85	55.2	75.73	64.31	26.96	41.9
EI & ICT	360.85	142.65	70.68	49.5	340.46	121.98	85.30	69.9
GECA	27.58	17.17	8.22	47.9	20.58	14.78	8.98	60.8
Health	119.37	90.81	43.36	47.8	121.09	92.14	53.52	58.1
Education	567.04	512.05	355.91	69.5	503.97	463.12	342.75	74.0
GJLOS	239.51	237.08	154.22	65.1	217.32	214.10	146.91	68.6
PAIR	358.41	284.70	146.87	51.6	327.87	253.24	163.25	64.5
National Security	175.57	175.57	114.55	65.2	162.20	162.20	131.46	81.0
SPCR	82.81	64.47	22.56	35.0	72.19	54.66	26.72	48.9
EPW&NR	87.07	50.37	26.27	52.2	100.59	55.26	34.52	62.5
Total	**2,116.88**	**1,659.78**	**989.50**	**59.6**	**1,942.01**	**1,495.78**	**1,020.37**	**68.2**

Source: *National Treasury*

The Education sector received the highest proportion of exchequer issues to revised net estimates at 69.5 per cent, while the SPCR sector received the lowest exchequer issues at 35.0 per cent.

2.4.1 Development Exchequer Issues by Sector

In the FY 2022/23, gross allocation to the development budget was Kshs.715.35 billion, revised to Kshs.618.16 billion in Supplementary Budget I representing 29.2 per cent of the revised gross ministerial budget of Kshs.2.12 trillion, compared to Kshs.668.38 billion allocated in FY 2021/22. Further analysis shows that the development vote was allocated 16.8 per cent of the national government budget of Kshs.3.67 trillion. Table 2.4 shows the development vote budget and exchequer issues by sector in the first nine months of FY 2022/23.

Table 2.4: Development Estimates and Exchequer Issues by Sectors

	First nine months, FY 2022/23				First nine months, FY 2021/22			
Sector	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Exchequer Issues to Revised Net Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer issues to Net Estimates
	(Kshs.Bn)			%	(Kshs.Bn)			%
ARUD	72.45	67.53	31.25	46.3	50.88	46.78	14.56	31.1
EI & ICT	189.61	81.16	34.41	42.4	250.40	106.42	68.54	64.4
GECA	7.22	7.02	2.05	29.2	6.58	5.95	2.77	46.5
Health	49.85	41.45	12.23	29.5	56.22	44.69	20.53	45.9
Education	33.17	28.08	18.40	65.5	21.38	17.93	10.72	59.8
GJLO	7.29	7.03	2.77	39.4	11.00	10.43	5.65	54.1
PAIR	161.86	110.26	51.30	46.5	158.19	97.62	64.72	66.3
National Security	3.37	3.37	1.32	39.1	5.08	5.08	4.70	92.5
SPCR	32.25	15.68	6.21	39.6	32.56	16.69	7.83	47.0
EPW&NR	61.10	32.24	14.86	46.1	76.10	37.65	21.34	56.7
Total	**618.16**	**393.81**	**174.79**	**44.4**	**668.38**	**389.23**	**221.36**	**56.9**

Source: *National Treasury*

Total development exchequer issues in the period under review amounted to Kshs.174.79 billion, representing 44.4 per cent of the revised net estimates, a decline compared to 56.9 per cent (Kshs.221.36 billion) in a similar period FY 2021/22.

Analysis of exchequer issues towards development expenditure by sector shows that the Education sector received the highest proportion of exchequer issues to revised net estimates at 65.5 per cent. In comparison, the GECA sector received the lowest at 29.2 per cent. The Education Sector's high performance is attributed to an exchequer issue to the revised net estimate of 95.8 per cent to the Teachers Service Commission and 69 per cent to State Department for Early Learning & Basic Education. The GECA Sector's low performance is attributed to non-development exchequer issues to State Department for Tourism and a 19 per cent exchequer issue to revised net estimate to the State Department for Regional and Northern Corridor Development. Table 2.5 shows development exchequer issues to the MDAs under each of the ten sectors in the first nine months of FY 2022/23.

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

Vote Code	Vote	Original Net Estimates (Kshs.Bn)	Revised Net Estimates (Kshs.Bn)	Exchequer Issues (Kshs.Bn)	% of Exchequer Issues to Revised Net Estimates
Agriculture, Rural and Urban Development					

Vote Code	Vote	Original Net Estimates (Kshs.Bn)	Revised Net Estimates (Kshs.Bn)	Exchequer Issues (Kshs.Bn)	% of Exchequer Issues to Revised Net Estimates
D1122	Ministry of Lands and Physical Planning	2.62	1.37	0.88	64.1
D1162	State Department for Livestock	3.41	2.99	0.82	27.3
D1165	State Department for Crop Development and Agricultural Research	24.05	37.97	17.14	45.1
D1166	State Department for Fisheries, Aquaculture and the Blue Economy	7.39	4.38	2.39	54.5
D1173	State Department for Cooperatives	0.42	20.82	10.03	48.2
D2021	National Lands Commission	0.09	-	-	-
	Sub-total	**37.98**	**67.53**	**31.25**	**46.3**
Energy, Infrastructure, and ICT					
D1091	State Department of Infrastructure	62.88	53.24	26.73	50.2
D1092	State Department of Transport	1.35	2.74	0.02	0.9
D1093	State Department for Shipping and Maritime	0.49	-	-	-
D1094	State Department for Housing & Urban Development	17.84	11.04	2.53	22.9
D1095	State Department for Public Works	1.06	0.54	0.24	44.5
D1122	State Department of Information Communications & Technology & Innovation	3.99	1.31	0.49	37.2
D1123	State Department for Broadcasting & Telecommunications	0.82	0.29	0.01	4.3
D1152	Ministry of Energy	24.03	11.84	4.36	36.8
D1192	State Department for Mining	-	0.13	-	-
D1194	Ministry of Petroleum and Mining	0.60	0.03	0.03	100
	Sub-total	**113.05**	**81.16**	**34.41**	**42.4**
General Economics and Commercial Affairs					
D1174	State Department for Trade	1.49	1.27	0.76	60.3
D1176	State Department for Industrialization	3.50	1.24	0.70	56.9
D1177	State Department for Micro, Small, and Medium Enterprises Development	-	0.05	-	-
D1177	State Department for Investment Promotion	-	1.36	-	-
D1222	State Department for Regional and Northern Corridor Development	1.33	3.09	0.59	19.0
D1202	State Department for Tourism	0.35	0.03	-	-
	Sub-total	**6.67**	**7.02**	**2.05**	**29.2**
Health					
D1081	Ministry of Health	39.76	38.81	12.23	31.5
D1083	State Department for Public Health and Professional Standards	-	2.64	-	-
	Sub-total	**39.76**	**41.45**	**12.23**	**29.5**
Education					
D1064	State Department for Vocational and Technical Training	2.29	1.56	0.64	41.2
D1065	State Department for University Education	4.18	2.34	0.90	38.3
D1066	State Department for Early Learning & Basic Education	15.15	23.55	16.26	69.0
D1068	State Department for Post Training and Skills Development	0.03	-	-	-
D2091	Teachers Service Commission	0.66	0.63	0.60	95.8
	Sub-total	**22.30**	**28.08**	**18.40**	**65.5**
Governance, Justice, Law, and Order					
D1021	State Department for Interior and Citizen Services	6.58	3.95	2.14	54.2
D1023	State Department for Correctional Services	1.10	0.70	0.05	7.6
D1024	State Department for Immigration and Citizen Services	-	0.13	-	-
D1026	State Department for Internal Security and National Administration	-	0.05	-	-
D1252	State Law Office and Department of Justice	0.22	0.16	-	-
D1261	The Judiciary	1.90	1.90	0.57	30.1
D1271	Ethics & Anti-Corruption Commission	0.16	0.08	-	-
D1291	Office of the Director of Public Prosecutions	0.05	0.05	-	-
D2141	National Gender & Equality Commission	0.01	0.01	-	-

Vote Code	Vote	Original Net Estimates (Kshs.Bn)	Revised Net Estimates (Kshs.Bn)	Exchequer Issues (Kshs.Bn)	% of Exchequer Issues to Revised Net Estimates
	Sub-total	**10.01**	**7.03**	**2.77**	**39.4**
Public Administration and International Relations					
D1011	The Executive Office of the President	0.63	2.00	1.12	55.8
D1032	State Department for Devolution	0.30	0.20	0.05	22.8
D1072	State Department for Planning	45.13	47.79	18.16	38.0
D1052	Ministry of Foreign Affairs	1.80	1.10	1.07	97.6
D1071	The National Treasury	81.13	54.87	30.04	54.7
D1213	State Department for Public Service	0.60	0.20	-	-
D1214	State Department for Youth Affairs	1.73	1.23	0.08	6.1
D2043	Parliamentary Joint Services	2.07	2.47	0.77	31.2
D2071	Public Service Commission	0.03	0.03	0.01	28.7
D2111	Auditor General	0.38	0.38	0.01	2.8
	Sub-total	**133.80**	**110.26**	**51.30**	**46.5**
National Security					
D1041	Ministry of Defence	3.47	3.37	1.32	39.1
	Sub-total	**3.47**	**3.37**	**1.32**	**39.1**
Social Protection, Culture and Recreation					
D1035	State Department for Development for the ASALs	9.36	9.67	3.83	39.7
D1132	State Department for Sports	0.13	0.06	0.01	13.6
D1133	State Department for Culture and Heritage	0.08	0.07	-	-
D1184	State Department for Labour	0.57	0.42	0.22	51.8
D1185	State Department for Social Protection, Pensions and Senior Citizens Affairs	2.81	3.01	0.98	32.5
D1212	State Department for Gender	2.46	2.46	1.17	47.6
	Sub-total	**15.41**	**15.68**	**6.21**	**39.6**
Environment Protection, Water and Natural Resources					
D1107	Ministry of Water and Sanitation and Irrigation	37.90	26.94	14.20	52.7
D1104	State Department for Irrigation	-	2.39	-	-
D1108	Ministry of Environment and Forestry	3.37	2.43	0.63	25.8
D1332	State Department for Forestry	-	0.29	-	-
D1203	State Department for Wildlife	0.69	0.19	0.03	14.9
	Sub-total	**41.95**	**32.24**	**14.86**	**46.1**
	Grand Total	**424.39**	**393.81**	**174.79**	**44.4**

Source: *National Treasury*

2.4.2 Recurrent Exchequer Issues by Sector

In FY 2022/23, the gross ministerial recurrent vote budget amounted to Kshs.1.40 trillion, revised to Kshs.1.50 trillion in Supplementary Budget I, representing 70.8 per cent of the ministerial expenditure allocation, compared to Kshs.1.27 trillion allocated in FY 2021/22. Further analysis shows that recurrent ministerial expenditure allocation represents 40.8 per cent of the national budget. Table.2.6 shows the recurrent sectorial estimates and exchequer issues first nine months of FY 2022/23.

Table.2.6: Sectoral Recurrent Estimates and Exchequer Issues

Sector	First nine months of FY 2022/23				First nine months of FY 2021/22			
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Exchequer Issues to Revised Net Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer Issues to Net Estimates
	(Kshs.Bn)			%	(Kshs.Bn)			%
ARUD	26.23	17.39	15.61	89.7	24.85	17.53	12.41	70.8
EI & ICT	171.23	61.49	36.27	59.0	90.06	15.55	16.76	107.7
GECA	20.35	10.15	6.17	60.8	14.00	8.83	6.21	70.4
Health	69.52	49.36	31.14	63.1	64.87	47.45	32.99	69.5
Education	533.87	483.97	337.52	69.7	482.60	445.19	332.03	74.6
GJLO	232.22	230.05	151.45	65.8	206.32	203.67	141.26	69.4
PAIR	196.55	174.44	95.58	54.8	169.68	155.62	98.53	63.3
National Security	172.21	172.21	113.23	65.8	157.12	157.12	126.76	80.7
SPCR	50.56	48.78	16.36	33.5	39.64	37.98	18.89	49.7
EPW&NR	25.96	18.13	11.41	62.9	24.49	17.62	13.18	74.8
Total	**1,498.72**	**1,265.97**	**814.71**	**64.4**	**1,273.63**	**1,106.56**	**799.01**	**72.2**

Source: *National Treasury & OCOB*

Total exchequer issues towards recurrent ministerial expenditure in the first nine months of FY 2022/23 amounted to Kshs.814.71 billion, representing 64.4 per cent of the revised net estimates, compared to 72.2 per cent (Kshs.799.01 billion) recorded in a similar period FY 2021/22.

An analysis of MDAs' recurrent exchequer issues under review shows that the ARUD sector received the highest percentage of exchequer issues at 89.7 per cent. In contrast, the SPCR sector received the lowest proportion at 33.5 per cent. The SPCR sector received the lowest percentage of exchequer issues at 33.5 per cent. The high performance in the ARUD sector is partly attributed to high recurrent exchequer issues vis-a-vis revised net estimates to the State Department for Crop Development and Agricultural Research at 121.9 per cent, with the performance tied to the four billion-shilling maize flour subsidy programme that the National Assembly did not appropriate during the finalisation of Supplementary I of FY 2022/23. The SPCR's low performance is mainly attributed to a low recurrent exchequer issue of 15.9 per cent to the State Department for Development for the ASAL and 31.3 per cent to the State Department for Social Protection. Table 2.7 shows recurrent exchequer issues to the MDAs in each of the ten sectors in the first nine months of FY 2022/23.

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

Vote Code	Vote	Original Net Estimates (Kshs.Bn)	Revised Net Estimates (Kshs.Bn)	Exchequer Issues (Kshs.Bn)	% of Exch. Issues to revised Net Estimates
Agriculture, Rural and Urban Development					
R1122	Ministry of Lands and Physical Planning	3.30	3.00	1.94	64.9
R1162	State Department for Livestock.	2.51	2.40	1.48	61.9
R1165	State Department for Crop Development and Agricultural Research	8.14	7.58	9.24	121.9
R1166	State Department for Fisheries, Aquaculture and the Blue Economy	2.38	2.29	1.57	68.7
R1173	State Department for Cooperatives	0.51	0.66	0.51	78.2
R2021	National Lands Commission	1.47	1.47	0.85	57.9

Vote Code	Vote	Original Net Estimates (Kshs.Bn)	Revised Net Estimates (Kshs.Bn)	Exchequer Issues (Kshs.Bn)	% of Exch. Issues to revised Net Estimates
	Sub-Total	**18.30**	**17.39**	**15.61**	**89.7**
Energy, Infrastructure and ICT					
R1091	State Department of Infrastructure	1.66	1.48	0.87	58.8
R1092	State Department of Transport	0.95	1.54	0.20	12.9
R1093	State Department for Shipping and Maritime.	0.58	0.54	0.28	50.9
R1094	State Department for Housing & Urban Development	1.34	1.21	0.76	63.2
R1095	State Department for Public Works	2.47	2.19	1.49	68.3
R1122	State Department of Information Communications & Technology & Innovation	2.16	2.09	1.38	66.3
R1123	State Department for Broadcasting & Telecommunications	4.02	3.45	2.59	75.0
R1152	Ministry of Energy	8.84	5.33	2.69	50.5
R1192	State Department for Mining	-	0.21	-	0.0
R1194	Ministry of Petroleum and Mining	0.73	43.46	26.00	59.8
	Sub-Total	**22.75**	**61.49**	**36.27**	**59.0**
General Economics and Commercial Affairs					
R1174	State Department for Trade	2.47	2.29	1.43	62.6
R1176	State Department for Industrialization	2.65	2.23	1.59	71.4
R1177	State Department for Micro, Small and Medium Enterprises Development	-	0.42	-	0.0
R1177	State Department for Investment Promotion	-	0.42	-	0.0
R1221	State Department for East African Community	0.77	0.70	0.38	53.4
R1222	State Department for Regional and Northern Corridor Development	3.02	2.90	1.97	67.8
R1202	State Department for Tourism	1.44	1.19	0.80	67.6
	Sub-Total	**10.35**	**10.15**	**6.17**	**60.8**
Health					
R1081	Ministry of Health	48.84	47.53	31.14	65.5
R1083	State Department for Public Health and Professional Standards	-	1.83	-	0.0
	Sub-Total	**48.84**	**49.36**	**31.14**	**63.1**
Education					
R1064	State Department for Vocational and Technical Training	14.41	14.21	8.45	59.5
R1065	State Department for University Education	60.48	60.66	43.09	71.0
R1066	State Department for Early Learning & Basic Education	93.87	105.25	77.41	73.5
R1068	State Department for Post Training and Skills Development	0.28	0.16	0.12	73.1
R1069	State Department for Implementation of Curriculum Reforms	0.34	0.23	0.09	37.1
R2091	Teachers Service Commission	297.17	303.45	208.36	68.7
	Sub-Total	**466.55**	**483.97**	**337.52**	**69.7**
Governance, Justice, Law and Order					
R1021	State Department for Interior and Citizen Services	134.65	105.62	96.63	91.5
R1023	State Department for Correctional Services	31.05	32.46	19.30	59.5
R1024	State Department for Immigration and Citizen Services	-	1.62	-	0.0
R1025	National Police Service	-	24.60	-	0.0
R1026	State Department for Internal Security and National Administration	-	8.09	-	0.0
R1252	State Law Office and Department of Justice	4.61	4.92	3.25	66.0
R1261	The Judiciary	16.40	19.23	10.98	57.1
R1271	Ethics & Anti-Corruption Commission	3.42	3.42	2.15	62.9
R1291	Office of the Director of Public Prosecutions	3.28	3.82	2.39	62.5
R1311	Office of the Registrar of Political Parties	2.13	1.55	1.03	66.4
R1321	Witness Protection Agency	0.65	0.65	0.44	68.4
R2011	Kenya National Commission on Human Rights	0.46	0.45	0.28	62.3
R2031	Independent Electoral and Boundaries Commission	21.69	20.36	13.20	64.9
R2051	Judicial Service Commission	0.59	0.89	0.40	44.8
R2101	National Police Service Commission	1.03	1.00	0.57	57.0

Vote Code	Vote	Original Net Estimates (Kshs.Bn)	Revised Net Estimates (Kshs.Bn)	Exchequer Issues (Kshs.Bn)	% of Exch. Issues to revised Net Estimates
R2141	National Gender & Equality Commission	0.47	0.40	0.26	65.1
R2151	Independent Police Oversight Authority	1.02	0.95	0.56	59.2
	Sub-Total	**221.46**	**230.05**	**151.45**	**65.8**
Public Administration and International Relations					
R1011	The Executive Office of the President	8.00	15.28	10.34	67.6
R1012	Office of the Deputy President	-	0.85	-	0.0
R1013	Office of the Prime Cabinet Secretary	-	0.77	-	0.0
R1032	State Department for Devolution	1.44	1.52	0.85	56.2
R1072	State Department for Planning	3.88	3.88	2.20	56.6
R1052	Ministry of Foreign Affairs	16.82	13.87	13.01	93.9
R1053	State Department for Foreign Affairs	-	4.66	-	0.0
R1054	State Department for Diaspora Affairs	-	0.70	-	0.0
R1071	The National Treasury	46.41	52.55	25.73	49.0
R1213	State Department for Public Service	20.50	19.93	11.22	56.3
R1214	State Department for Youth Affairs	1.52	1.39	0.87	62.1
R2041	Parliamentary Service Commission	8.79	8.95	5.18	57.9
R2042	National Assembly	33.27	33.07	16.26	49.2
R2043	Parliamentary Joint Services	6.08	6.21	3.54	56.9
R2061	The Commission on Revenue Allocation	0.49	0.55	0.34	62.1
R2071	Public Service Commission	2.55	2.30	1.43	61.9
R2081	Salaries & Remuneration Commission	0.61	0.50	0.30	59.0
R2111	Auditor General	6.36	6.23	3.66	58.7
R2121	Controller of Budget	0.70	0.63	0.29	45.9
R2131	The Commission on Administrative Justice	0.72	0.59	0.38	64.2
	Sub-Total	**158.16**	**174.44**	**95.58**	**54.8**
National Security					
R1041	Ministry of Defence	128.22	135.08	88.70	65.7
R1281	National Intelligence Service	46.13	37.13	24.53	66.1
	Sub-Total	**174.34**	**172.21**	**113.23**	**65.8**
Social Protection, Culture and Recreation					
R1035	State Department for Development for the ASALs	1.06	6.38	1.01	15.9
R1132	State Department for Sports	1.40	1.68	0.90	53.8
R1133	State Department for Culture and Heritage	2.73	2.48	1.75	70.7
R1184	State Department for Labour	2.00	2.02	1.11	55.1
R1185	State Department for Social Protection, Pensions and Senior Citizens Affairs	31.75	35.14	11.01	31.3
R1212	State Department for Gender	1.07	1.08	0.56	52.1
	Sub-Total	**40.00**	**48.78**	**16.36**	**33.5**
Environment Protection, Water and Natural Resources					
R1107	Ministry of Water and Sanitation and Irrigation	4.36	3.84	2.74	71.3
R1104	State Department for Irrigation	-	0.12	-	0.0
R1108	Ministry of Environment and Forestry	9.35	8.07	6.76	83.7
R1332	State Department for Forestry	-	2.15	-	0.0
R1203	State Department for Wildlife	3.95	3.95	1.91	48.4
	Sub-Total	**17.65**	**18.13**	**11.41**	**62.9**
	Total	**1,178.40**	**1,265.97**	**814.71**	**64.4**

Source: *National Treasury & OCoB*

2.4.3 Exchequer Issues Towards Consolidated Fund Services

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

The allocation to CFS in FY 2022/23 amounted to Kshs.1.57 trillion, revised to Kshs.1.55 trillion in Supplementary Budget I, an increase compared to Kshs.1.33 trillion allocated in a similar period in FY 2021/22. The 17.0 per cent growth (Kshs.225.72 billion) is attributed to increased allocation to Public Debt, Pensions and Gratuities, Salaries, Allowances & Miscellaneous Services. Table 2.8 shows the exchequer issues to CFS in the first nine months of FY 2022/23.

Table 2.8: CFS Budgetary Allocation and Exchequer Issues

CFS Category	First nine months FY 2022/23				First nine months FY 2021/22		
	Original Net Estimates	**Revised Net Estimates**	**Exchequer Issues**	**Exchequer to Revised Net Estimates**	**Net Estimates**	**Exchequer Issues**	**Exchequer to Net Estimates**
	(Kshs.Billion)			**%**	**(Kshs.Billion)**		**%**
Public Debt	1,393.12	1,360.99	815.35	59.9	1,169.17	740.69	63.4
Pensions and Gratuities	171.83	172.64	58.48	33.9	153.64	95.41	62.1
Salaries, Allowances & Miscellaneous Services	6.87	19.32	12.63	65.4	4.41	2.3	51.9
Subscriptions to International Organizations	0.5	0.5	-	-	0.50	-	-
Total	**1,571.81**	**1,552.94**	**886.47**	**57.1**	**1,327.22**	**838.39**	**63.2**

Source: *National Treasury & OCoB*

In the reporting period, exchequer issues to CFS were Kshs.886.47 billion, representing 57.1 per cent of the revised net estimates, compared to 63.2 per cent (Kshs.838.4 billion) recorded in a similar period in FY 2021/22. Salaries, Allowances & Miscellaneous Services received the highest percentage of exchequer issues to net estimates at 65.4 per cent, while Pensions and Gratuities had the lowest at 33.9 per cent.

2.4.4 Exchequer Issues Under Article 223 of the Constitution

Article 223 of the Constitution allows the MDAs to access additional funding during the budget implementation. In the first nine months of the 2022/23 financial year, the Controller of Budget authorised a total of Kshs.68.98 billion. This amount was 2.15 per cent of budget net budget estimates and, therefore, within the 10 per cent ceiling set out in the Article 223 of the constitution of Kenya. Table 2.9 summarises exchequer Issues under Article 223 of the Constitution.

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

MDAs	Purpose	Approved (Kshs.)	Funded (Kshs.)
State Department for Crop Development & Agricultural Research	Fertiliser subsidy - Maize	2,000,000,000	500,000,000
	Maize Flour Subsidy	4,000,000,000	4,000,000,000
	Nzoia Sugar Company - factory maintenance	500,000,000	500,000,000
	Fertiliser Subsidy	3,793,923,200	3,793,923,200
	Fertiliser subsidy – Kenya Tea Development Authority	1,700,000,000	-
State Department for Interior and Citizen Services	Multi-Agency Security Teams for security operations	125,000,000	125,000,000
Executive Office of the President	Office operations	810,000,000	810,000,000
	Operations-Office of the Deputy President	500,000,000	264,278,946.65
	To cater for the completion of the Construction of small claims courts	211,000,000	-
	Construction and furnishing of a modern Presidential Dais at State House Gardens Nairobi	100,000,000	-
	Nairobi Metropolitan Services - Pending bills FY 2021/2022	2,961,436,261.85	411,909,902.70
Ministry of Defence	Level Five Forces Research Hospital	2,200,000,000	2,200,000,000
Ministry of Petroleum and Mining	Fuel subsidy	16,597,436,070.98	16,597,436,070.98
	Petroleum pump price stabilisation	26,138,652,419	9,000,000,000
National Police Service	Medical cover and group life cover for members of the national police service and Kenya Prisons service	4,498,347,056	

MDAs	Purpose	Approved (Kshs.)	Funded (Kshs.)
State Department for Cooperatives	Financial Inclusion Fund- Seed Capital.	12,000,000,000	10,000,000,000
	Set up cost for Financial Inclusion Fund	200,000,000	200,000,000
State Department for Development of the ASALs	For drought response intervention Jan- March	2,000,000,000	205,620,000
State Department for Early Learning & Basic Education	Donor Funds IDA-Secondary Education Quality Improvement Project	4,121,665,433	4,121,665,433
State Department for Infrastructure	Infrastructure flagship projects.	9,450,000,000	9,450,000,000
	Infrastructure flagship projects	1,900,000,000	-
The National Treasury	Telkom Kenya	6,091,140,702	6,091,140,702
	Total	**101,898,601,143**	**68,270,974,255**

Source: *National Treasury & OCOB*

The first nine months' cumulative exchequer issues under Article 223 amounted to Kshs.68.98 billion and is 1.9 per cent of the FY 2022/23 revised net estimate budget of Kshs.3.61 trillion sums appropriated by Parliament. The CoB recommends that these releases be regularised by Parliament as stipulated in Article 223(2) of the Constitution, which state that "The consent of Parliament for any spending under this Article shall be sought within two months after the first withdrawal of the money, subject to clause (3)". Article 223(3) states that "if Parliament is not sitting during the time contemplated in clause (2) or is sitting but adjourns before the approval has been sought, the approval shall be sought within two weeks after it next sits."

2.5 Withdrawals from the Equalization Fund

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

In the period under review, the Controller of Budget authorised Kshs.571.79 million from the Equalization Fund comprising Kshs.520.54 million for development expenditure for pending bills projects implemented by the State Department for Water, Sanitation and Irrigation, and Kshs.51.25 million related to Equalization Fund Secretariat expenses. Table 2.10 below shows the approval for withdrawals from the Equalisation Fund in the first nine months of FY 2022/23.

Table 2.10: Withdrawal from the Equalization Fund

Classification	Budget	Cumulative Exchequer Issues	Exchequer to Budget
	Kshs.	Kshs.	%
Recurrent (Secretariat)	519,299,523.00	51,250,000.00	9.9
Development – State Department for Water, Sanitation, and Irrigation	1,887,923,653.00	520,536,157.15	27.6
Total	**2,407,223,176.00**	**571,786,157.15**	23.8

Source: *OCoB*

2.6 Withdrawals from the Judiciary Fund

The Judiciary Fund (JF) was established under Article 173 of the Constitution of Kenya 2010 and became operational on 1st July 2022.

In the first nine months of the FY 2022/2023, the CoB authorised Kshs.11.63 billion from the Judiciary Fund, comprised of Kshs.413.42 million (21.8 per cent of the development budget) for development and Kshs.11.21

billion (58.7 per cent of the recurrent budget) for recurrent activities. Table 2.11 shows the approval for withdrawal from the Judiciary Fund during the period under review.

Table 2.11: Withdrawals from the Judiciary Fund

Total Budget - Annual	Approved Budget	Cumulative Exchequer Issues	Balance
Recurrent	19,097,400,000.00	11,212,475,349.05	7,884,924,650.95
Development	1,900,000,000.00	413,419,339.10	1,486,580,660.90
Total	**20,997,400,000.00**	**11,625,894,688.15**	**9,371,505,311.85**

Source: OCoB

3 OVERALL BUDGET PERFORMANCE

3.1 Introduction

This chapter presents the overall budget performance in the first nine months of FY 2022/23 for the National and County Governments, comprising development and recurrent expenditure. National government recurrent consists of Ministerial expenditure and Consolidated Fund Services. CFS 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 a budget performance by economic classification for the development and recurrent votes for MDAs. In addition, it gives the pending bill's status as at 31st March 2023.

3.2 Overall Government Budget Performance

The approved gross budget for both National and County Governments for the FY 2022/23 amounted to Kshs.4.19 trillion, revised to Kshs.4.18 trillion after supplementary budget revisions, presenting 10.2 per cent growth compared to Kshs.3.8 trillion in a similar period in FY 2021/22. This comprised of Kshs.715.35 billion for ministerial development expenditure revised to Kshs.618.16 billion in Supplementary Budget I (see Annex I, referenced on page 131), Kshs.1.40 trillion for ministerial recurrent revised to Kshs.1.50 trillion in Supplementary Budget I (see Annex II, referenced on page 134), Kshs.1.57 trillion for CFS adjusted to Kshs.1.55 trillion in Supplementary Budget I, and Kshs.512.92 billion cumulative County Governments Budget that includes the equitable share of Kshs.399.6 billion. Ministerial Development budget and County governments recorded a decline compared to Kshs.668.38 billion and Kshs.528.54 billion recorded in a similar period FY 2021/22, respectively. In contrast, Ministerial recurrent and CFS allocation recorded growth compared to Kshs.1.27 trillion and Kshs.1.33 trillion, respectively compared to a similar period in FY 2021/22.

The government targeted to finance the budget through revenue of Kshs.2.15 trillion revised to Kshs.2.21 trillion in Supplementary Budget I, which comprises tax revenue of Kshs.2.11 trillion, non-tax revenue of Kshs.83.66 billion, and other domestic financings of Kshs.13.23 billion. The budget was also to be financed by domestic borrowing of Kshs.886.52 billion, which comprises net domestic borrowing of Kshs.425.11 billion and internal debt redemptions (roll-overs) of Kshs.461.41 billion. Further, the budget was to be financed by external loans and grants amounting to Kshs.520.59 billion.

The County governments were allocated Kshs.399.6 billion as the equitable share of revenue raised nationally (including Kshs.29.60 billion as June 2022 equitable share), generate Kshs.62.10 billion from own revenue sources, utilise Kshs.36.72 billion cash balance from FY 2021/22, Kshs.5.36 billion as conditional grants from the National Government and Kshs.17.16 billion as conditional grants from development partners. Table 3.1 shows the overall budget performance of the National government and County governments in the first nine months of FY 2022/23.

Table 3.1: Overall Budget Performance

VOTE	First nine months FY 2022/23						First nine months FY 2021/22					
	Revised Gross Estimates	Revised Net Estimates	Cumulative Exchequer Issues	Cumulative Expenditure	Exchequer to Revised Net Estimates	Absorption Rate	Gross Estimates	Net Estimates	Exchequer Issues	Cumulative Expenditure	Exchequer to Revised Net Estimates	Absorption rate
	(Kshs.Bn)				(%)		(Kshs.Bn)				%	
Recurrent	3,051.66	2,818.91	1,701.18	1,882.88	60.3	61.7	2,600.85	2,433.78	1,637.43	1,680.94	67.3	64.6
: MDAs	*1,498.72*	*1,265.97*	*814.71*	*991.78*	64.4	66.2	*1,273.63*	*1,106.56*	*799.04*	*931.53*	72.2	73.1
: CFS	*1,552.94*	*1,552.94*	*886.47*	*898.12*	57.1	57.8	*1,327.22*	*1,327.22*	*838.39*	*749.41*	63.2	56.5
Development	*618.16*	*393.81*	*174.79*	*259.52*	44.4	42.0	*668.38*	*389.23*	221.36	*317.37*	56.9	47.5
NG Total	3,669.83	3,212.72	1,875.97	2,149.42	58.4	58.6	3,269.23	2,823.01	1,858.79	1,998.31	65.8	61.1
County Governments	*512.92*	*512.92*	*239.92*	239.67	46.8	46.7	528.54	528.54	252.04	257.12	47.7	48.6
Grand Total	4,182.75	3,725.65	2,115.89	2,389.09	56.8	57.1	3,797.77	3,351.55	2,110.83	2,255.43	63.0	59.4

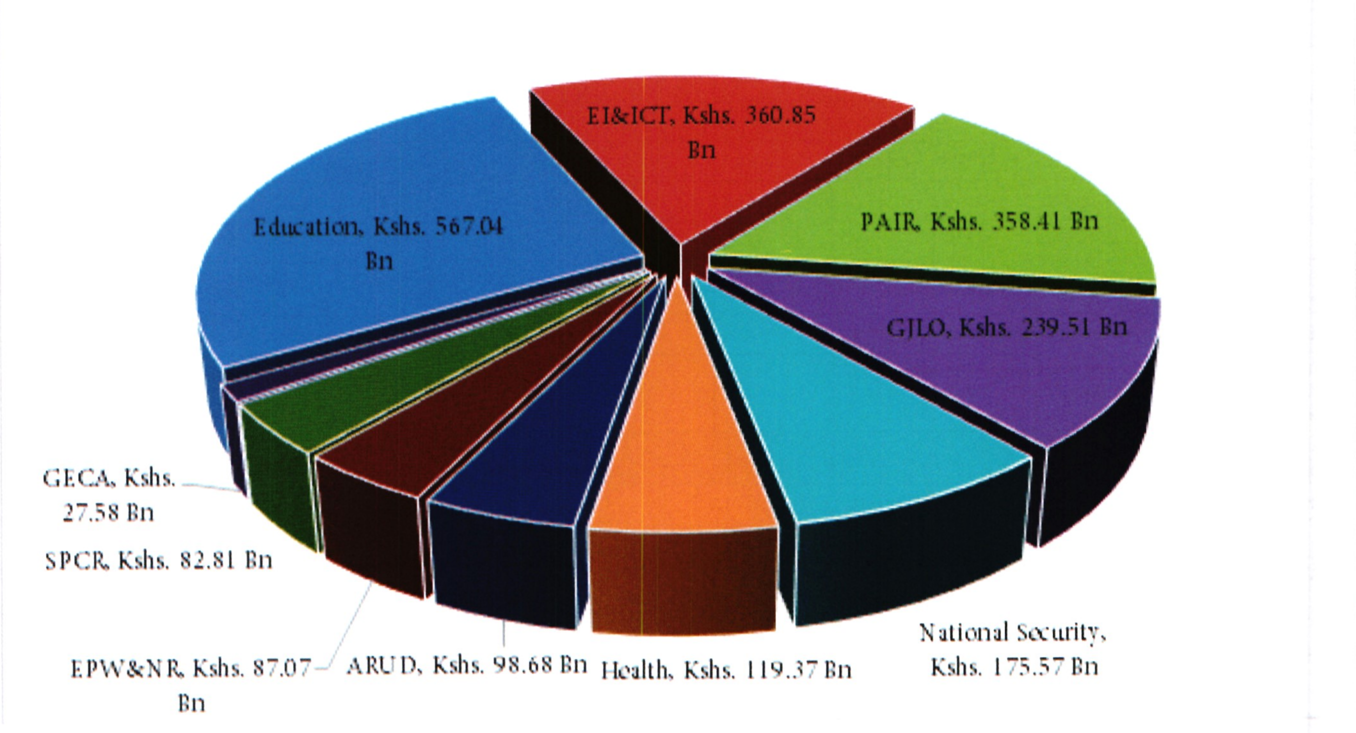
Source: *National Treasury, OCOB, MDAs & County Treasuries*

The total funding by the National Treasury and County Treasuries in the first nine months of FY 2022/23 was Kshs.2.12 trillion, representing 56.8 per cent of the revised net estimates, compared to 63 per cent (Kshs.2.11 trillion) recorded in a similar period FY 2021/22. The exchequer issues comprised Kshs.174.79 billion (44.4 per cent) for ministerial development expenditure, Kshs.814.71 billion for recurrent ministerial expenditure (64.4 per cent), Kshs.886.47 billion to CFS 57.1 per cent) and Kshs.239.92 billion for the County Governments (46.8 per cent). The national and county governments' gross expenditure was Kshs.2.37 trillion, recording an absorption rate of 56.6 per cent, compared to 59.4 per cent (Kshs.2.26 trillion) recorded in a similar period in FY 2021/22.

National Government gross expenditure amounts to Kshs.2.15 trillion, representing 58.6 per cent of the revised gross estimate, comprising ministerial development expenditure at Kshs.259.52 billion (absorption rate of 42 per cent), recurrent ministerial expenditure at Kshs.991.78 billion (absorption rate of 66.2 per cent) and Consolidated Fund Services at Kshs.898.12 billion (57.8 per cent). Gross expenditure for County governments amounted to Kshs.239.67 billion, recording an absorption rate of 46.7 per cent, compared to Kshs.257.12 billion (48.6 per cent) recorded in a similar period of FY 2021/22. This comprised development expenditure amounting to Kshs.29.32 billion (absorption rate of 17 per cent and recurrent expenditure at Kshs.207.94 billion, recording an absorption rate of 61 per cent.

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

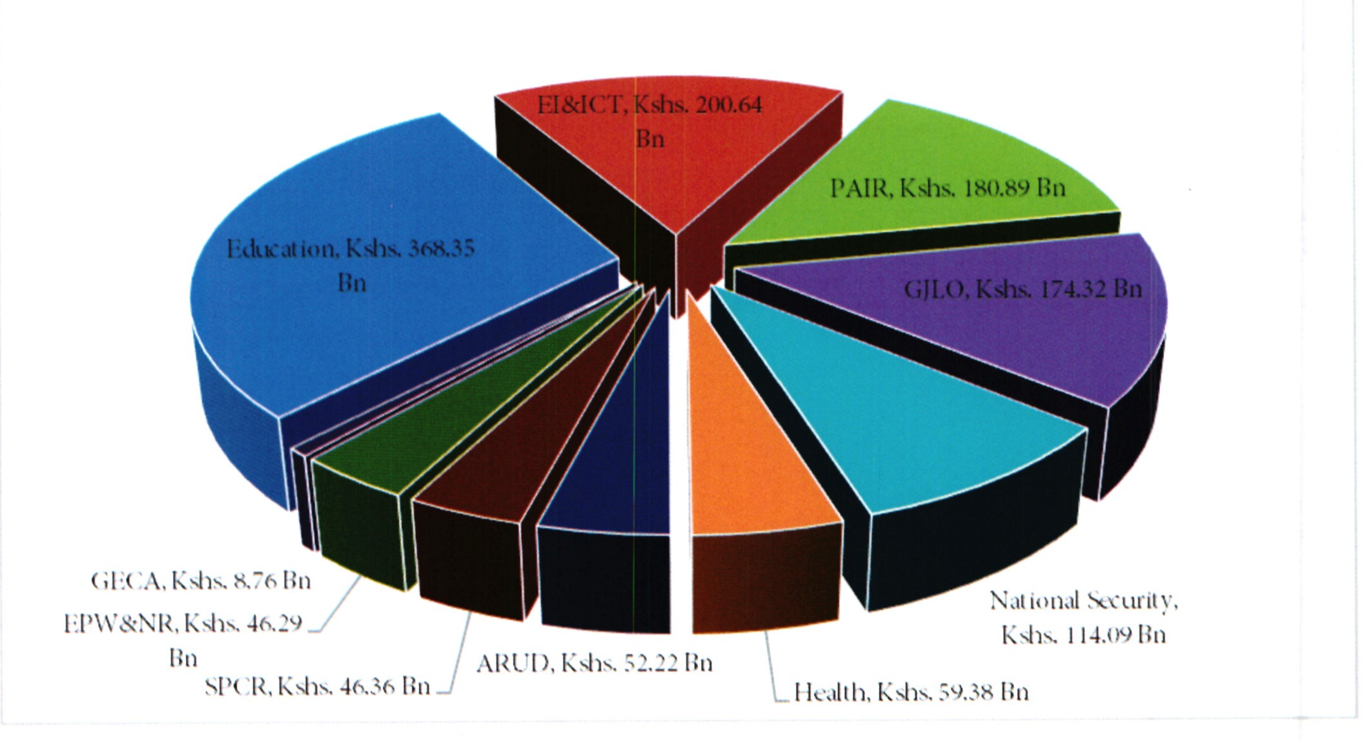
Figure 3.1: Annual Allocation by Sector in FY 2022/23



Source: *National Treasury*

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

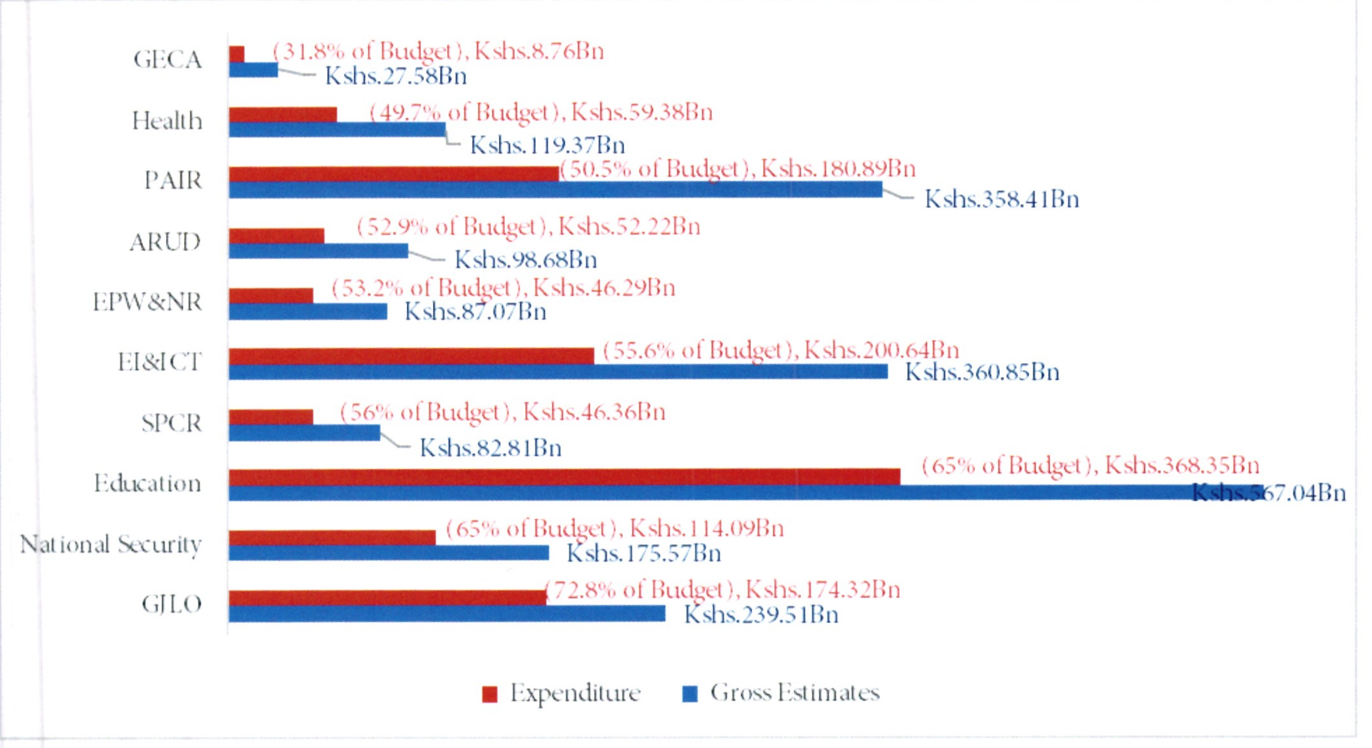
Figure 3.2: Expenditure by Sector



Source: *MDAs & National Treasury*

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

Figure 3.3: Comparison of Annual Budget and Expenditure by Sector



Source: *MDAs & National Treasury*

3.3 Consolidated Fund Services Budget Performance

The budget allocation to CFS in FY 2022/23 was Kshs.1.57 trillion, revised to Kshs.1.55 trillion in Supplementary Budget I, compared to Kshs.1.31 trillion allocated in FY 2021/22.

A review of CFS shows that public debt recorded Kshs.32.13 billion declined from Kshs.1.39 trillion to Kshs.1.36 trillion, representing 2.3 per cent, which is attributed to the reduction of interest on internal/domestic loans and redemption in external/foreign loans respectively. Guaranteed debt recorded the highest increment of Kshs.12.45 billion, recording over 100 per cent growth from Kshs.2.24 billion to Kshs.14.68 billion for bailing Kenya Airways. Table 3.2 shows changes in the CFS vote in Supplementary Budget I, FY 2022/23.

Table 3.2: Changes in CFS Vote in Supplementary Budget 1

CFS Category		Original Estimates (Kshs.)	Revised estimates (Kshs.)	Deviation (Kshs.)	*% Deviation*
Public Debt				-	
Interest	Internal	553,406,727,874	537,380,097,815	(16,026,630,059)	*(2.90)*
	External	137,241,322,112	138,441,322,112	1,200,000,000	*0.87*
	Sub-total	690,648,049,986	675,821,419,927	(14,826,630,059)	*(2.15)*
Redemption	Internal	461,407,900,681	461,407,900,681	-	-
	External	241,060,194,844	223,756,620,524	(17,303,574,320)	*(7.18)*
	Sub-total	702,468,095,525	685,164,521,205	(17,303,574,320)	*(2.46)*
Public Debt Sub-total		**1,393,116,145,511**	**1,360,985,941,132**	**(32,130,204,379)**	*(2.31)*
Pensions		171,828,279,900	172,639,549,130	811,269,230	*0.47*
Salaries, Allowances, and Miscellaneous					
Salaries and Allowances		4,585,786,081	4,623,110,481	37,324,400	*0.81*
Miscellaneous Services		15,500,000	15,500,000	-	-
Guaranteed Debt		2,264,540,610	14,677,563,437	12,413,022,827	*548.15*

CFS Category	Original Estimates (Kshs.)	Revised estimates (Kshs.)	Deviation (Kshs.)	% Deviation
Subscription to International Organizations	500,000	-	(500,000)	(100.00)
SAM sub-totals	6,866,326,691	19,316,173,918	12,449,847,227	181.32
Pensions & SAM Sub-total	178,694,606,591	191,955,723,048	13,261,116,457	7.42
Total	**1,571,810,752,102**	**1,552,941,664,180**	**(18,869,087,922)**	(1.20)

Source: *National Treasury*

Total CFS expenditure in the period under review amounted to Kshs.898.12 billion, representing 57.8 per cent of the CFS gross estimates, compared to Kshs.749.41 billion (56.5 per cent) recorded in a similar period FY 2021/22. Table 3.3 summarises the CFS implementation status in the first nine months of FY 2022/23.

Table 3.3: Consolidated Fund Services Budget Performance

CFS Category	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Cumulative Expenditure	Exchequer Issues to Revised Net Estimates	Expenditure to Revised Gross Estimates
				Kshs.Million		**%**
Public Debt	1,393,116.15	1,360,985.94	815,350.45	831,025.53	59.9	59.7
Pensions &Gratuities	171,828.28	172,639.55	58,482.91	54,470.82	33.9	31.6
Salaries, Allowances & Miscellaneous (including guaranteed debt)	6,865.83	19,315.67	12,632.80	12,628.20	65.4	183.9
Subscriptions to International Organisations	0.50	0.50	0.00	0.00	-	-
Total	**1,571,810.75**	**1,552,941.66**	**886,466.16**	**898,124.55**	**57.1**	**57.8**

Source: *National Treasury*

Analysis of CFS expenditure shows growth compared to a similar period FY 2021/22. The growth of 27.6 per cent in CFS expenditure compared to the previous period in FY 2021/22 is attributed to an increase in the public debt expenditure, and a spike in guaranteed debt payments.

3.3.1 Public Debt

As of 31st March 2023, the Public debt stock stood at Kshs.9.39 trillion, comprising Kshs.4.85 trillion due to external lenders (51.7 per cent) and Kshs.4.54 trillion due to domestic lenders (48.3 per cent). Table 3.4 represents the public debt position as of 31st March 2023.

Table 3.4: Public Debt Position as of 31st March 2023

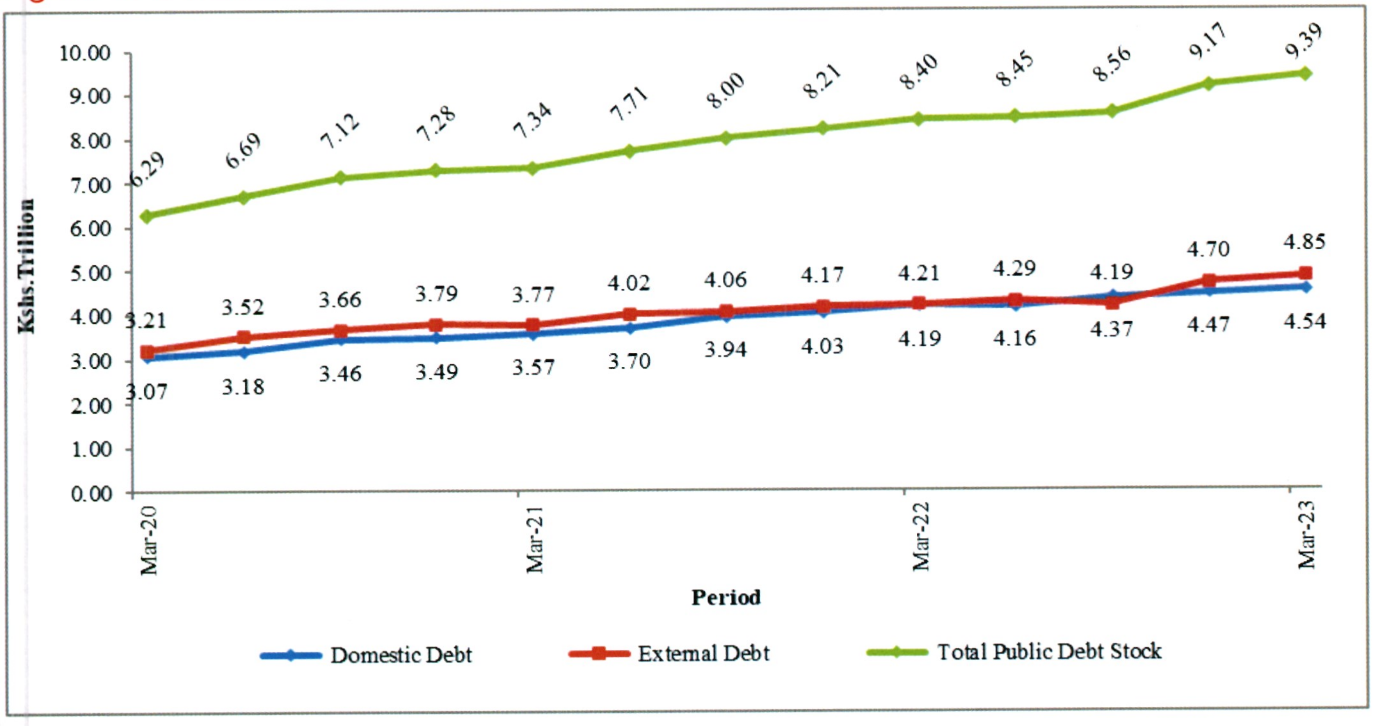
Category	Debt Stock as of 30th June 2022	First Nine Months of FY 2022/23		Loans portfolio as of 31st March 2023	Composition (%) of the loan portfolio as of 31st March 2023
		Loan Disbursements	Loans paid (Principal Amount)		
	Kshs.Bn	Kshs.Bn	Kshs.Bn	Kshs.Bn	%
	a	b	c	d	e = d/loan portfolio
External Debt (Public and Public Guaranteed)					
Bilateral	1,105.74	42.28	101.21	1,291.85	13.8
Multilateral	1,923.44	175.04	33.45	2,244.09	23.9
Commercial Banks	1,113.26	38.30	52.18	1,301.15	13.9
Suppliers Credits	12.15	0.00	0.00	14.00	0.1
Sub-Total External Debt	**4,154.59**	**255.61**	**186.84**	**4,851.09**	**51.7**
Domestic Debt					
Central Bank	85.14	19.53	0.75	103.92	1.1
Commercial Banks	2,003.39	36.59	47.16	1,992.82	21.2
Sub-total: Banks	**2,088.53**	**56.12**	**47.90**	**2,096.74**	**22.3**
Non-bank	2,167.92	255.83	13.38	2,410.38	25.7

Category	Debt Stock as of 30th June 2022	First Nine Months of FY 2022/23		Loans portfolio as of 31st March 2023	Composition (%) of the loan portfolio as of 31st March 2023
		Loan Disbursements	Loans paid (Principal Amount)		
	Kshs.Bn	Kshs.Bn	Kshs.Bn	Kshs.Bn	%
	a	b	c	d	e = d/loan portfolio
Others (Non-residents)	31.88	0.91	0.32	32.47	0.3
Sub-Total Domestic	**4,288.33**	**312.86**	**61.60**	**4,539.59**	**48.3**
Grand Total	**8,442.92**	**568.47**	**248.44**	**9,390.69**	**100.0**

Source: *National Treasury*

The Public debt stock recorded an 11.2 per cent growth from Kshs.8.44 trillion reported on 30th June 2022, which is attributed to an increase in loan disbursements as indicated in Table 3.4. Figure 3.4 shows the trend in public debt stock from 31st March 2020 to 31st March 2023.

Figure 3.4: Trend in Public Debt Stock



Source: *National Treasury*

The allocation towards servicing the public debt in the FY 2022/23 amounted to Kshs.1.39 trillion, revised to Kshs.1.36 trillion in Supplementary Budget I, representing 87.6 per cent of the CFS budgetary allocation, compared to Kshs.1.15 trillion allocated in FY 2021/22. The FY 2022/23 public debt budget allocation comprised Kshs.685.16 billion for principal redemptions and Kshs.675.82 billion for interest payments.

Allocation towards external(foreign) debt servicing was Kshs.378.30 billion, revised to Kshs.362.2 billion in Supplementary Budget I, consisting of Kshs.223.76 billion for the principal redemptions and Kshs.138.44 billion for interest payments. The internal(domestic) debt had an allocation of Kshs.1.01 trillion, revised to Kshs.998.79 billion in Supplementary Budget I, consisting of Kshs.461.41 billion and Kshs.537.38 billion towards principal redemption and interest payments, respectively.

Total expenditure on public debt in the first nine months of FY 2022/23 amounted to Kshs.831.03 billion, representing 59.7 per cent of the annual estimates, compared to Kshs.651.73 billion (55.7 per cent) recorded in a similar period FY 2021/22. The expenditure comprised Kshs.393.17 billion towards principal redemptions, Kshs.436.64 billion towards interest payments, Kshs.1.07 billion for commitment fees, and Kshs.156.09

million for other charges.

Public debt expenditure comprised of external debt of Kshs.302.56 billion and domestic debt of Kshs.528.47 billion. External debt servicing comprised Kshs.186.84 billion for principal payments, Kshs.114.50 billion for interest payments, Kshs.1.07 billion for commitment fees, and Kshs.156.09 million for other charges. The total domestic debt payment consisted of Kshs.206.33 billion and Kshs.322.14 billion for principal and interest payments, respectively. Table 3.6 shows the cost incurred in servicing public debt during the first nine months of FY 2022/23.

Table 3.6: Public Debt Servicing

Debt Category	Approved Estimates for FY 2022/23	Exchequer Issues	Principal Amount Paid	Interest Paid	Other Charges: Commitment fees paid	Other Charges: Penalties paid First	Other Charges: Other charges paid/incurred	Total Expenditure
	Kshs.Million							Kshs.
	a	b	c	d	e	f	g	h=c+d+e+f+g
(i) External Debt	**378,301.52**	**302,556.80**						
Bilateral			101,206.02	33,908.42	573.29	0.57	74.71	135,763.01
Multilateral			33,452.94	18,736.09	482.57		55.52	52,727.13
Commercial Banks			52,179.64	61,851.33	10.40		25.29	114,066.66
Sub-Total External Debts	**378,301.52**	**302,556.80**	**186,838.60**	**114,495.84**	**1,066.27**	**0.57**	**155.51**	**302,556.80**
(ii)Domestic Debt								
Central Bank of Kenya	1,015,369.63	528,468.73	206,326.71	322,142.02				528,468.73
Sub-Total: Banks	**1,015,369.63**	**528,468.73**	**206,326.71**	**322,142.02**	**0.00**	**0.00**	**0.00**	**528,468.73**
Sub-Total Domestic	**1,015,369.63**	**528,468.73**	**206,326.71**	**322,142.02**	**0.00**	**0.00**	**0.00**	**528,468.73**
Grand Total (i+ii)	**1,393,671.15**	**831,025.53**	**393,165.32**	**436,637.86**	**1,066.27**	**0.57**	**155.51**	**831,025.53**

Source: *National Treasury*

3.3.2 Overdraft Facility

The overdraft facility is a temporary source of cash to manage cash flow. The Government overdraft administered by the Central Bank of Kenya (CBK) is restricted to a maximum of five per cent of the most recently audited statement of revenue. It is expected to be paid off by the end of the financial year as specified in Section 15 (3) of the PFM Act.

The overdraft limit for FY 2022/23 was raised to Kshs.80 billion from Kshs.75 billion in FY 2021/22 and is charged an interest rate of 7 per cent per annum on the amount outstanding at the end of each month. In the period under review, the total expenditure on the overdraft facility interest was Kshs.3.43 billion. Table 3.7 shows monthly overdraft charges from July 2022 to March 2023.

Table 3.7: Charges on Overdraft Facility per month in the FY 2022/23

First nine months of FY 2022/23	Amount in Kshs.
July 2022	327,533,507
August 2022	325,712,817
September 2022	279,606,848
October 2022	318,941,010
November 2022	356,100,815
December 2022	436,922,401
January 2023	441,552,347
February 2023	432,991,812
March 2023	514,284,464
Total	**3,433,646,021**

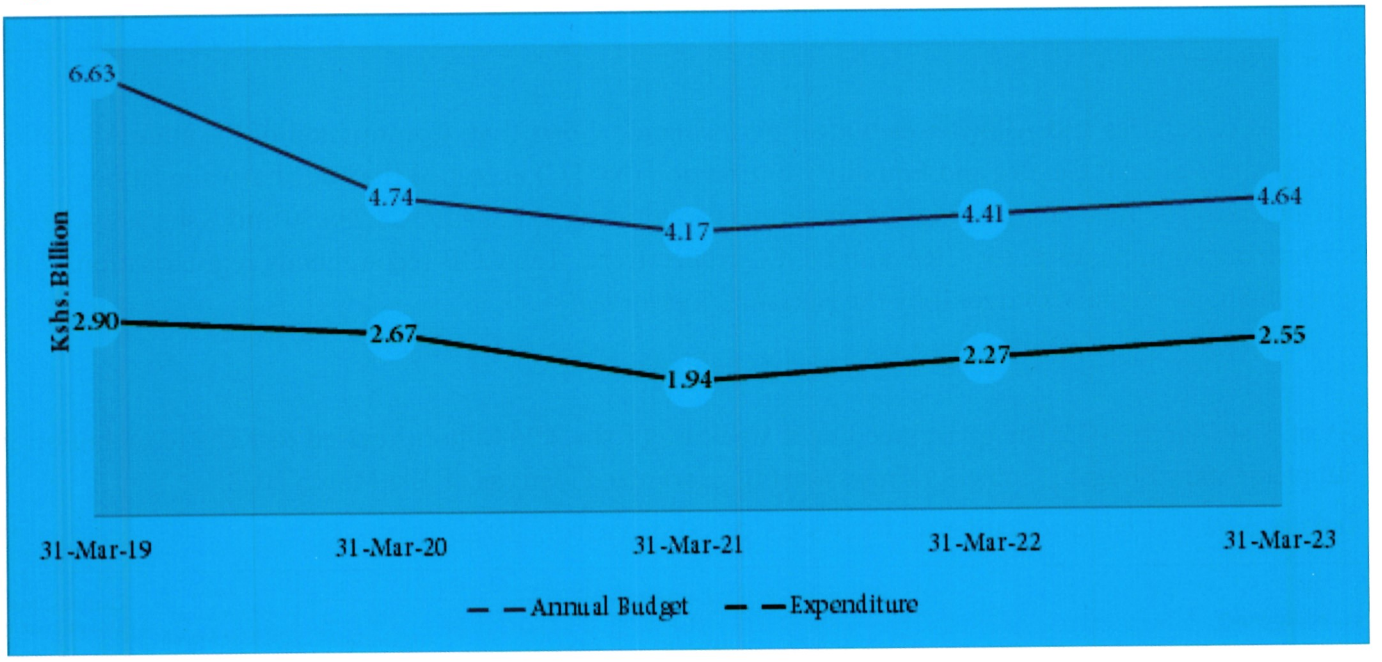
Source: *National Treasury*

3.3.3 Salaries and Allowances and Miscellaneous Services

The allocation for Salaries, Allowances, and Miscellaneous Services (SAM) excluding guaranteed debt in the FY 2022/23 was Kshs.4.63 billion. This amount was revised to Kshs.4.64 billion in Supplementary Budget No. I, compared to the allocation of Kshs.4.55 billion in the FY 2021/22.

The total expenditure towards SAM in the first nine months of FY 2022/23 was Kshs.2.55 billion, representing 55 per cent of the annual estimates, compared to Kshs.2.27 billion (51.4 per cent) recorded in a similar period in the FY 2021/22. Figure 3.5 shows the trends in budgetary allocations and expenditures for Salaries, Allowances, and Miscellaneous services from FY 2018/19 to FY 2022/23.

Figure 3.5: Trend in Salaries, Allowances, and Miscellaneous Services Performance



Source: *National Treasury*

Table 3.8 shows the Salaries and allowances budget performance by Commissions and Constitutional offices in the first nine months of FY 2022/23.

Table 3.8: Salaries and Allowances Budget Performance

CFS Salaries and Allowances	Revised Estimates FY2022/23	First Nine Months of FY 2022/23		Budget Performance
		Exchequer Issues	Total Expenditure	
	Kshs			%
Office of The Attorney General	29,485,502	20,338,396	20,338,396	69.0
Director of Public Prosecutions	9,338,256	7,003,692	7,003,692	75.0
The Judicial Service Commission	3,530,295,340	1,849,778,804	1,849,778,804	52.4
Auditor General	20,931,076	8,334,000	8,334,000	39.8
Public Service Commission	120,360,680	53,686,692	53,686,692	44.6
Teachers Service Commission	91,048,465	54,136,692	54,136,692	59.5
Ethics & Anti-Corruption Commission	22,200,000	20,891,904	20,891,904	94.1
Kenya National Commission on Human Rights	41,265,000	34,394,757	34,394,757	83.4
Commission on Administrative Justice	26,582,256	19,468,641	19,468,641	73.2
National Gender & Equality Commission*	16,982,256	31,112,754	31,112,754	183.2
National Cohesion & Integration Commission	125,141,450	41,674,649	41,674,649	33.3
Commission on Revenue Allocation*	83,451,993	131,384,994	131,384,994	157.4
Salaries & Remuneration Commission	93,782,256	57,933,992	57,933,992	61.8
National Land Commission	140,856,745	53,866,692	53,866,692	38.2
Controller of Budget	17,823,094	6,936,692	6,936,692	38.9

CFS Salaries and Allowances	Revised Estimates FY2022/23	First Nine Months of FY 2022/23		Budget Performance
		Exchequer Issues	Total Expenditure	
	Kshs			%
National Police Service Commission	86,154,336	38,191,385	38,191,385	44.3
Independent Electoral & Boundaries Commission	102,733,128	76,035,717	76,035,717	74.0
Sub-Total	**4,558,431,833**	**2,505,170,453**	**2,505,170,453**	55.0
(a)Office of the President	41,203,768	14,938,000	14,938,000	
(b)Office of the Deputy President		12,622,050	12,622,050	
Sub-Total for Office of the President	**41,203,768**	**27,560,050**	**27,560,050**	66.9
(a)Former Presidents	23,474,880	12,707,600	12,707,600	
(b)Former 1st Lady		5,643,000	5,643,000	
Sub-Total for former Presidents	**23,474,880**	**18,350,600**	**18,350,600**	78.2
Sub-Total for Salaries and Allowances	**4,623,110,481**	**2,551,081,103**	**2,551,081,103**	55.2
Miscellaneous Services	15,500,000			-
Grand Total	**4,638,610,481**	**2,551,081,103**	**2,551,081,103**	**55.0**

Source: *National Treasury*

Analysis of Salaries and Allowances budget performance shows that, Commission of Revenue Allocation (CRA) and National Gender and Equality Commission (NGEC) exceeded the budgetary allocation. This is attributed to payments for retiring commissioners amounting to Kshs.77,998,235.50 and Kshs.5,304,693.30 for retiring commissioner for CRA and NGEC respectively. The COB recommends regularisation of the votes in Supplementary Budget II by the National Treasury.

3.3.4 Guaranteed Debt

As of 31st March 2023, the guaranteed debt stock was Kshs.2.26 billion, revised to Kshs.14.68 billion in Supplementary Budget I. Table 3.9 shows a list of guaranteed loans as of 31st March 2023.

Table 3.9: List of guaranteed loans as of 31st March 2023

Classification				Debt Stock as of 30th June 2022	First Nine Months of FY 2022/23		Loans portfolio as of 31st March 2023	Composition (%) of Loan Portfolio
					Loan Disbursements	Loans paid (Principal amount)		
Agency	Year	Purpose of the loan	Creditor	Kshs.Million				%
				a	b	c	d	e
Kenya Airways	2017	Kenya Airways Guarantee	Exim Bank USA	77,824.20	0.00	10,077.12	77,012.28	45.3
Kenya Electricity Generating Company (KENGEN)	1995	Mombasa Diesel Generating Power Plant	Government of Japan	1,651.87	0.00	0.00	1,694.95	1.0
	1997	Sondu Miriu Hydropower Project	Government of Japan	1,751.34			1,853.17	1.1
	2004	Sondo Miriu Hydro Powe II	Government of Japan	6,719.68			7,756.80	4.6
	2007	Sondo - Miriu Hydropower Project Sangoro Power Plant	Government of Japan	3,176.90			3,596.70	
	2010	Olkaria 1 Unit 4 and 5 Geothermal Power Project	Government of Japan	16,397.21			18,210.72	10.7
	2010	Rehabilitation and Expansion of the Hydropower Plant Kindaruma	Government of Federal Republic of Germany - GiZ	1,454.76			1,693.45	1.0
	2011	Rehabilitation and Upgrade of the Geothermal Plant Olkaria	Government of Federal Republic of Germany - GiZ	2,847.89			3,315.16	2.0
	2021	DSSI Japan for KenGen Loas Phase 1	Government of Japan				1,451.73	0.9

Classification				Debt Stock as of 30th June 2022	First Nine Months of FY 2022/23		Loans portfolio as of 31st March 2023	Composition (%) of Loan Portfolio
					Loan Disbursements	Loans paid (Principal amount)		
Agency	Year	Purpose of the loan	Creditor	Kshs.Million				%
				a	b	c	d	e
Kenya Ports Authority	2007	Mombasa Port Development Programme	Government of Japan	19,438.74			21,579.09	12.7
	2015	Kenya Port Development Project - Phase II	Government of Japan	14,094.10	13,803.57		30,851.34	18.2
	2021	DSSI Japan - Kenya Ports Authority (KE-P25)	Government of Japan				405.70	0.2
	2021	DSSI Japan - Kenya Ports Authority (KE-P25) - Phase II	Government of Japan				450.72	0.3
Total				**145,356.70**	**13,803.57**	**10,077.12**	**169,871.80**	**100.0**

Source: *National Treasury*

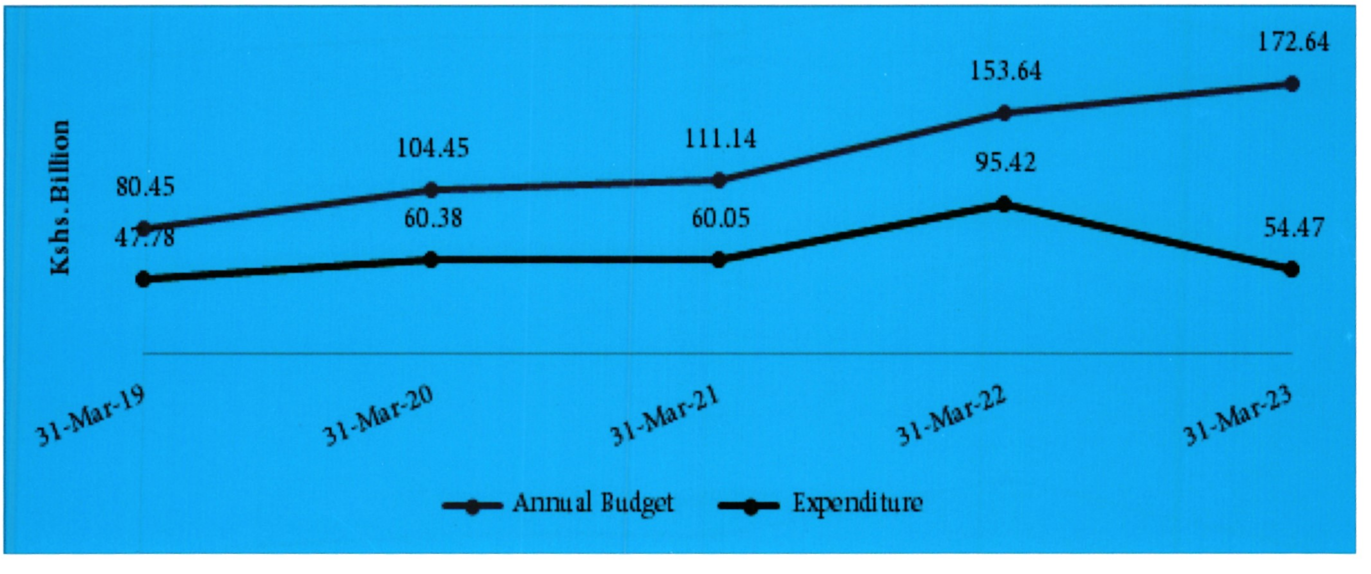
Total expenditure on Guaranteed Loans during the first nine months of FY 2022/23 amounted to Kshs.10.08 billion for bailing Kenya Airways.

3.3.5 Pensions and Gratuities

The allocation for Pensions and gratuities for the FY 2022/23 amounted to Kshs.171.83 billion, revised to Kshs.172.64 billion in Supplementary Budget I, compared to Kshs.153.64 billion allocated in the FY 2021/22. It comprised Ordinary Pensions of Kshs.66.65 billion, Commuted Pensions and Gratuities of Kshs.73.85 billion, Other Pension Schemes of Kshs.242.1 million, and Public Service Superannuation Scheme at Kshs.31.9 billion.

Total payments towards Pensions and Gratuities in the first nine months of FY 2022/23 amounted to Kshs.54.47 billion, representing 31.6 per cent of the gross estimates, compared to Kshs.95.41 billion (62.1 per cent) recorded in a similar period in FY 2021/22. Figure 3.6 shows the Pensions and gratuities trend from 31st March 2019 to 31st March 2023.

Figure 3.6: Trend in Pensions and Gratuities Performance



Source: *National Treasury*

Figure 3.6 shows a decline in Kshs.40.95 billion in the pensions' payments in FY 2022/23 of Kshs.54.47 billion in comparison to a similar period in FY 2021/22 of Kshs.95.42 billion indicates delayed payments to pensioners in the period under review.

3.4 Ministries, Departments, and Agencies Expenditure by Economic Classification

3.4.1 Introduction

This section presents analyses of MDAs' expenditure by economic classification emphasising development and recurrent activities in the first nine months of FY 2022/23. Development expenditure by major economic items includes Capital Transfers to SAGAs, Civil Works and Construction of Residential and Non-Residential Buildings, Refurbishment of Buildings/infrastructure, Purchase of Specialized Plant, Equipment, and Machinery, and Pre-Feasibility studies.

Recurrent expenditure by major economic items includes Compensation to Employees, Use of Goods and services, Grants, Social benefits, and Acquisition of non-financial assets. Use of Goods and Services is disaggregated into the expenditure of significant budget items, including Travelling, Printing, Advertising, Rentals of produced Assets, Utilities and supplies, Insurance cost, Office and general supplies, Training, Hospitality, Maintenance Expenses for motor vehicles, and other assets.

3.4.2 Ministries, Departments, and Agencies Development Expenditure Analysis

In FY 2022/23, gross allocation towards Ministerial development activities amounted to Kshs.715.35 billion, revised to Kshs.618.16 billion in Supplementary Budget I, compared to Kshs.668.38 billion allocated in FY 2021/22. Gross ministerial development expenditure in the first nine months of FY 2022/23 amounted to Kshs.259.52 billion, recording an absorption rate of 42.0 per cent, compared to 47.5 per cent (Kshs.317.30 billion), recorded in a similar period in FY 2021/22.

Table 3.10 shows the development expenditure analysis by MDA's first nine months of FY 2022/23.

Table 3.10: Development Expenditure by Economic Classification by MDAs (Kshs.Million)

MINISTRY/ STATE DEPARTMENT/ AGENCIES	Capital Transfers	Construction of Non-residential Building	Refurbishment of Buildings/ Infrastructure	Construction of Residential (Including Hostels.)	Construction and Civil Works	Purchase of Specialised Plant, Equipment, and Machinery	Pre-Feasibility and Appraisal Studies	Other Expenses	Gross Expenditure	(A-I-A)	Net Expenditure
The Executive Office of the President	-	100.00	197.96	-	-	42.86	-	131.29	472.10	-	472.10
The Executive Office of the President – Nairobi Metropolitan Services[1]									2,047.91		
State Department for Interior and Citizen Services	599.41	76.96	44.65	-	-	1,307.85	-	1,859.83	3,888.70	-	3,888.70
State Department for Correctional Services	-	43.47	42.35	-	95.50	-	-	0.00	181.32	-	181.32
State Department for Devolution	55.75	-	-	-	-	-	-	19.25	75.00	-	75.00
State Department for Development for the ASALs	4,581.54	-	-	-	-	(1.05)	5.41	296.00	4,881.90	-	4,881.90
Ministry of Defence	-	-	-	-	-	-	-	1,744.34	1,744.34	-	1,744.34
Ministry of Foreign Affairs	14.04	-	73.31	-	-	-	-	1,000.00	1,087.35	-	1,087.35
State Department for Vocational and Technical Training	719.55	133.39	-	-	-	-	6.01	585.82	1,444.76	583.59	861.17
State Department for University Education and Research	962.91	916.35	-	-	-	-	-	0.00	1,879.26	777.78	1,101.48
State Department for Early Learning & Basic Education	8,157.69	-	-	-	-	-	-	-	8,157.69	-	8,157.69
The National Treasury	14,279.94	-	44.08	45.00	-	99.23	150.13	8,798.38	23,416.78	-	23,416.78
State Department of Planning	22,246.27	-	-	-	-	-	67.87	-	22,314.14	9.27	22,304.88
Ministry of Health	17,851.35	298.79	-	-	-	-	292.00	5,303.48	23,745.62	1,627.74	22,117.87
State Department of Infrastructure	25,261.14	-	24.37	-	20.78	21.81	139.99	16,693.22	42,161.32	16,675.31	25,486.02
State Department of Transport	100.00	-	-	-	-	-	4.98	-	104.98	-	104.98
State Department for Shipping and Maritime	-	53.33	-	-	-	-	-	6.80	60.13	60.13	-
State Department for Housing and Urban Development	-	-	607.79	-	3,259.42	-	53.25	2,035.69	5,956.15	741.09	5,215.06

1 *Nairobi Metropolitan Services Expenditure breakdown under the Executive of the President not available*

MINISTRY/ STATE DEPARTMENT/ AGENCIES	Capital Transfers	Construction of Non-residential Building	Refurbishment of Buildings/ Infrastructure	Construction of Residential (Including Hostels.)	Construction and Civil Works	Purchase of Specialised Plant, Equipment, and Machinery	Pre-Feasibility and Appraisal Studies	Other Expenses	Gross Expenditure	(A-I-A)	Net Expenditure
State Department for Public Works	-	51.46	2.92	17.50	75.52	-	32.99	19.04	199.44	-	199.44
Ministry of Water, Sanitation and Irrigation	32,777.65	-	-	-	-	-	-	415.72	33,193.37	18,030.74	15,162.63
Ministry of Environment and Forestry	431.50	-	-	-	12.21	-	-	966.77	1,410.47	428.84	981.64
Ministry of Lands and Physical Planning	-	-	-	0.49	-	-	261.28	527.59	789.37	-	789.37
State Department for Information Communications and Technology	5,406.53	-	-	-	-	63.56	81.20	353.02	5,904.32	4,968.27	936.04
State Department for Sports	6,765.12	-	-	-	-	-	-	-	6,765.12	5,511.55	1,253.57
State Department for Heritage	9.77	-	-	-	-	-	-	-	9.77	-	9.77
Ministry of Energy	11,951.12	-	9,667.50	-	-	-	523.53	501.60	22,643.76	-	22,643.76
State Department for Livestock.	125.98	-	0.41	-	94.60	52.23	-	135.89	409.10	-	409.10
State Department for Crop Development and Agricultural Research	12,785.33	24.14	29.52	-	643.42	21.10	256.75	6,427.24	20,187.50	1,372.27	18,815.23
State Department for Fisheries, Aquaculture and the Blue Economy	-	-	-	-	129.75	-	31.49	2,035.79	2,197.03	-	2,197.03
State Department for Cooperatives	722.50	-	-	-	-	-	-	9,982.63	10,705.13	-	10,705.13
State Department for Trade	749.56	-	-	-	-	-	-	3.59	753.15	-	753.15
State Department for Industrialization	513.96	-	-	47.00	-	-	166.70	3.59	753.15	-	757.71
State Department for Labour	91.98	-	-	-	-	1.84	0.67	159.69	757.71	-	159.69
State Department for Social Protection, Pensions and Senior Citizens Affairs	520.54	-	-	-	-	31.13	-	939.14	1,490.81	46.35	1,444.46
Ministry of Petroleum and Mining	277.50	-	-	-	-	326.02	534.71	237.18	1,375.41	-	1,375.41
State Department for Wildlife	-	-	-	-	-	0.54	-	32.68	33.22	-	33.22

MINISTRY/ STATE DEPARTMENT/ AGENCIES	Capital Transfers	Construction of Non-residential Building	Refurbishment of Buildings/ Infrastructure	Construction of Residential (Including Hostels.)	Construction and Civil Works	Purchase of Specialised Plant, Equipment, and Machinery	Pre-Feasibility and Appraisal Studies	Other Expenses	Gross Expenditure	(A-I-A)	Net Expenditure
State Department for Public Service	97.53	-	13.05	-	-	-	-	87.46	198.04	-	198.04
State Department for Youth	-	-	-	-	-	1.45	-	532.70	534.15	-	534.15
State Department for Gender	2,346.00	-	-	-	-	-	-	39.70	2,385.70	320.00	2,065.70
State Department for Regional and Northern Corridor Development	590.82	-	-	-	-	-	-	-	590.82	-	590.82
State Law Office and Department of Justice	56.50	-	8.75	-	-	-	-	2.50	67.75	-	67.75
The Judiciary	-	72.97	-	-	-	-	41.07	709.45	823.49	-	823.49
Ethics and Anti-Corruption Commission	-	-	46.57	-	-	-	-	-	46.57	-	46.57
Office of the Director of Public Prosecutions	-	7.14	-	-	-	-	-	0.03	7.17	-	7.17
Parliamentary Joint Services	-	590.67	-	-	61.78	-	-	1,105.40	1,757.86	-	1,757.86
Parliamentary Service Commission	-	-	-	-	-	-	-	-	-	-	-
Public Service Commission	-	7.56	7.56	-	-	-	-	-	7.56	-	7.56
Teachers Service Commission	-	-	-	11.76	-	-	-	599.95	611.71	-	611.71
Total	**171,049.47**	**2,376.21**	**10,810.80**	**121.75**	**4,392.98**	**1,968.58**	**2,650.04**	**64,224.45**	**259,634.63**	**51,152.93**	**206,433.79**

Source: *MDAs and National Treasury*

Analysis of MDAs' development expenditure by economic classifications shows that the highest spending by category was on Capital Transfers by MDAs at Kshs.171.05 billion, representing 66.4 per cent of the gross development expenditure. Capital Transfers by the MDAs may be in the form of subsidies, grants, or direct transfers to SAGAs, which are meant to complement activities and mandates executed on behalf of parent ministries. A summary of the Capital Transfers is annexed to this report (see Annex VI, referenced on page 141).

The second highest spending category was on Refurbishment of Buildings/Infrastructure and Civil Works at Kshs.10.81 billion, representing 4.2 per cent of the gross expenditure. Other budget items with significant expenses include the Construction and Civil Works at Kshs.4.39 billion and Pre-Feasibility and Appraisal Studies at Kshs.2.65 billion, representing 1.7 per cent and 1.0 per cent, respectively.

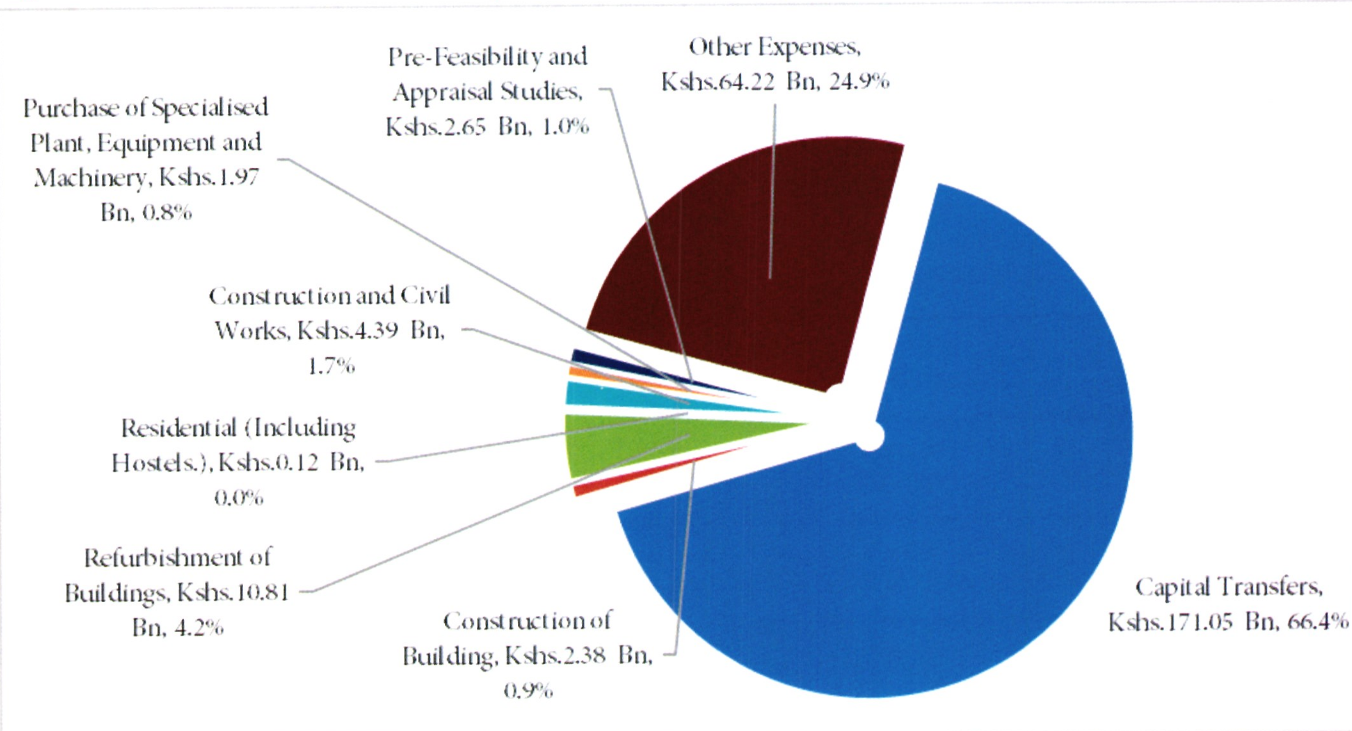
Further analysis shows that the Ministry of Water, Sanitation and Irrigation had the highest Capital Transfers at Kshs.32.78 billion, representing 19.2 per cent of the total Capital Transfers followed by the State Department of Roads at Kshs.25.26 billion, which represented 14.8 per cent.

In the analysis of expenses by economic classification, the report has classified budget line items under 'Other Expenses' amounting to Kshs.64.22 billion, representing 24.9 per cent of the gross development expenditure. MDAs recording the highest expenditure include:

- ***The State Department for Infrastructure*** *- Kshs.16.69 billion comprises funding for various projects from development partners at Kshs.15.10 billion and training expenses at Kshs.15.58 million.*
- ***The State Department for Co-operatives*** *- Kshs.9.98 billion comprising of Kshs.9.98 billion for Financial Inclusion (Hustler Fund) and Kshs.1.90 million for ICT Networking and communication equipment purchase.*
- ***The National Treasury and Economic Planning-Kshs****.8.80 billion comprises Kshs.7.73 billion for other developments and Kshs.1.07 billion for contracted technical and professional services.*
- ***The State Department for Crop Development and Agricultural Research*** *-Kshs.6.43 billion comprising Kshs.1.1 billion for Domestic travel, Kshs.824.18 million for Subsidies of Financial Private Enterprises and Kshs.3.65 billion for other expenses.*
- ***Ministry of Health*** *- Kshs.5.30 billion comprises Kshs.3.37 billion for Rentals of Produced Assets, Kshs.635.41 million for Specialized Materials and Supplies and Kshs.602.98 million for other Operating expenses.*
- ***State Department of Fisheries and Blue Economy****-Kshs.2.04 billion comprises aquaculture development at Kshs.953.78 million, Kshs.674.83 million for marine and fisheries research, and Kshs.548.94 million for promoting Kenya as a center for the agro-based blue economy.*
- ***Ministry of Interior and Citizen Services****-Kshs.1.86 billion comprises Kshs.1.82 billion for supplies for production, Kshs.37.42 million for Maintenance of Computers, Software, and Networks and Kshs.2.76 million for domestic travel.*
- ***Ministry of Defence****-Kshs.1.74 billion comprises Kshs.1.54 billion for Kenya Defence Forces Headquarters and Kshs.205 million for Kenya Meat Commission.*
- ***Parliamentary Joint Services****-Kshs.1.1 billion comprises Kshs.813.92 million and Kshs.291.48 million of Centre for Parliamentary Studies Training land.*
- ***Ministry of Foreign Affairs****-Kshs.1.0 billion for purchasing buildings and other assets.*

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

Figure 3.7: Breakdown Summary of MDAs' Development Expenditure



Source: *MDAs and National Treasury*

3.4.3 Ministries, Departments, and Agencies Recurrent Expenditure Analysis

In FY 2022/23, gross allocation to recurrent ministerial expenditure amounted to Kshs.1.40 trillion, revised to Kshs.1.50 trillion in Supplementary Budget I, compared to Kshs.1.27 trillion allocated in FY 2021/22. Gross recurrent expenditure by MDAs in the first nine months of FY 2022/23 was Kshs.991.78 billion, representing 66.2 per cent of the gross recurrent estimates, compared to Kshs.924.26 billion (per cent), recorded in FY 2021/22.

A breakdown of the MDAs' total recurrent expenditure in the first nine months of FY 2022/23 is presented in Table 3.11.

Recurrent Expenditure by Economic Classification by MDAs (Kshs.Million) is a Foldable Double Spread on Page 33-34

MINISTRY/STATE DEPARTMENT/ AGENCIES	COMPENSATION TO EMPLOYEES	OPERATIONS & MAINTENANCE (O&M)															SUBSIDIES		SOCIAL SECURITY BENEFITS	GRANTS			Acquisition of Financial Assets	ACQUISITION OF NON-FINANCIAL ASSETS				GROSS EXPENDITURE	(A-I-A)	NET EXPENDITURE
		Utilities, Supplies and Services	Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates-Non-Residential	Training	Hospitality	Specialised Materials and Supplies	Maintenance Expenses- Motor Vehicles	Maintenance Expenses-Other Assets	Insurance Cost	Office and General Supplies and Services	Fuel Oil and Lubricants	Communication, supplies and Services	Other Expenses	Subsidies to Public Corporations	Subsidies to Private enterprise		Grants and Other Transfers	Current Transfers (Grants and Others Transfer to Others Government Units)	Other Transfers and Emergency Relief		Refurbishment of Buildings	Purchas of Vehicles and Other Transport Equipment	Purchase of Office Furniture and General Equipment	Purchase of Specialised Plant, Equipment and Machinery			
State Department for Trade	333.65	3.79	21.58	8.63	0.48	85.30	2.30	9.31	1.78	0.94	0.50	-	2.36	1.89	0.52	14.86	-	-	6.68	-	938.00	-	-	-	-	-	0.59	1,433.16	9.33	1,423.83
State Department for Industrialization	275.79	0.05	9.75	1.52	0.17	87.70	4.77	2.34	-	0.77	0.13	-	-	2.69	0.56	1,303.19	-	-	30.49	-	-	-	-	0.04		-	-	1,719.95	257.18	1,462.77
State Department for Labour	574.63	9.31	55.54	19.75	2.70	185.71	6.89	47.48	6.39	6.52	2.72	0.49	14.62	11.06	18.68	18.51	-	-	21.40	416.72	4.50	4.43	-	-	-	-	-	1,428.04	-	1,428.04
State Department for Social Protection	1,192.98	0.69	50.02	3.74	8.52	6.05	1.96	47.67	0.96	2.57	0.65	-	6.43	5.88	8.28	402.17	-	-	12.77	17,435.91	1,215.90	2,846.71	-	-	-	-	-	23,249.85	191.80	23,058.05
Ministry of Petroleum and Mining	373.69	2.88	14.97	0.24	0.43	50.58	6.20	9.90	14.13	4.82	26.95	-	2.89	6.84	0.52	4.62	-	62,275.80	28.75	-	26.48	-	-	-	-	-	4.30	62,854.98	19,804.01	43,050.98
State Department for Tourism	138.17	2.94	18.45	2.46	0.47	-	0.87	10.21	8.93	2.29	0.14	-	1.68	1.32	0.97	8.98	-	-	23.59	615.10	-	-	-	-	-	-	-	836.56	-	836.56
State Department for Wildlife	92.16	-	20.95	3.16	0.15	41.40	0.75	3.88	0.09	0.37	0.23	-	0.81	3.06	0.92	127.85	-	-	-	-	1,937.00	-	-	-	0.15	0.29	-	2,233.21	-	2,233.21
State Department for Public Service	6,002.23	10.97	85.49	5.34	9.88	177.62	18.27	48.69	-	10.64	20.83	115.43	27.43	7.05	36.51	171.92	-	-	-	-	9,466.00	-	-	-	29.74	4.21	-	16,248.26	-	16,248.26
State Department for Youth	470.05	2.36	15.68	5.73	6.01	61.46	11.83	12.48	6.61	2.40	0.98	-	6.92	6.18	6.08	19.37	-	-	14.01	-	343.79	-	-	-	-	2.95	-	994.90	-	994.90
State Department for Gender	206.48	-	8.14	0.33	0.10	16.10	1.02	12.78	-	0.35	0.12	-	0.97	1.23	0.28	4.24	-	-	12.76	-	357.61	-	-	-	-	-	-	622.50	-	622.50
State Department for East African Community	184.40	-	40.59	83.17	0.80	78.73	1.11	20.46	0.32	3.33	0.34	-	2.90	6.39	4.19	6.04	-	-	22.37	-	-	-	-	-	-	9.60	1.68	466.42	-	466.42
State Department for Regional and Northern Corridor Development	68.87	0.94	19.35	3.80	0.41	-	7.60	12.67	0.39	2.16	0.55	-	1.28	0.42	0.84	3.69	-	-	4.91	-	2,077.89	-	-	-	-	-	-	2,205.76	-	2,205.76
State Law Office and Department of Justice	1,215.08	8.65	117.24	45.91	7.13	62.30	24.66	52.98	1.28	6.40	9.48	-	38.31	20.52	21.33	292.31	-	-	20.57	-	2,056.65	-	-	0.90	-	1.26	-	4,002.94	-	4,002.94
The Judiciary	8,138.45	49.31	648.10	164.60	51.17	49.82	28.75	310.83	44.18	140.01	33.61	1,324.77	116.39	115.92	62.40	470.87	-	-	-	-	-	-	100.00	-	117.95	-	33.29	12,000.42	-	12,000.42
Ethics and Anti-Corruption Commission	1,741.96	9.72	131.28	15.86	12.47	62.97	47.98	47.81	2.88	21.84	13.65	253.81	14.25	23.70	50.76	201.23	-	-	-	0.21	-	-	-	-	-	-	-	2,652.38	-	2,652.38
National Intelligence Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,810.53	-	-	-	-	-	-	-	22,810.53	-	22,810.53
Office of the Director of Public Prosecutions	1,771.17	8.55	121.11	55.77	5.94	145.96	41.64	55.09	0.32	22.87	3.48	354.00	38.73	28.45	37.16	108.30	-	-	-	-	-	-	-	-	-	-	-	2,798.54	-	2,798.54
Office of the Registrar of Political Parties	207.56	1.19	28.75	3.79	1.48	34.68	9.15	6.82	1.36	0.44	0.33	22.90	0.99	0.67	2.39	7.05	-	-	-	-	737.50	-	-	-	-	-	-	1,067.05	-	1,067.05
Witness Protection Agency	241.97	1.16	1.55	-	0.70	12.07	1.00	4.57	-	5.00	2.82	27.39	1.96	3.00	1.49	143.95	-	-	-	-	-	-	10.00	-	3.00	-	0.50	462.12	-	462.12
Kenya National Commission on Human Rights	217.13	-	1.57	0.45	0.17	47.27	1.18	0.38	-	1.99	0.60	30.45	-	0.91	6.60	3.83	-	-	15.90	-	-	-	-	-	19.79	1.00	-	349.22	-	349.22
National Land Commission	695.88	-	18.53	2.22	2.57	90.09	4.87	12.64	-	0.95	-	75.12	0.71	4.02	3.15	6.65	-	-	-	-	-	-	14.75	-	9.00	0.05	0.20	941.40	-	941.40
Independent Electoral and Boundaries Commission	7,780.66	61.11	573.62	86.14	196.44	3,335.91	1,354.69	1,952.91	391.80	35.71	5.55	263.66	64.25	67.08	80.42	1,293.27	-	-	10.23	-	-	-	-	-	-	-	-	17,553.45	6.52	17,546.93
Parliamentary Joint Services	1,770.07	35.96	226.53	276.19	27.80	232.63	169.92	78.05	18.56	3.96	72.55	568.79	76.74	4.43	19.19	730.73	-	-	2.49	-	-	-	-	-	-	-	-	4,314.59	-	4,314.59
Parliamentary Service Commission	2,095.71	-	895.90	961.96	48.30	3.18	83.52	117.99	19.17	17.80	22.96	-	22.88	25.89	-	1,124.27	-	-	-	878.80	-	-	-	-	64.43	39.92	21.93	6,444.61	-	6,444.61
National Assembly	7,471.09	-	2,846.17	1,162.67	69.44	-	116.88	126.45	-	35.45	38.03	-	70.52	12.65	-	4,116.31	-	-	-	3,157.50	-	-	-	-	131.39	40.51	15.22	19,410.29	-	19,410.29
Judicial Service Commission	130.53	-	54.45	41.32	4.73	27.21	43.81	84.24	-	4.93	0.25	-	4.43	5.96	6.63	18.34	-	-	6.00	-	-	-	-	20.29	-	-	11.00	464.12	-	464.12
The Commission on Revenue Allocation	133.25	-	14.05	-	4.07	49.43	0.01	2.19	-	4.42	0.31	24.33	1.20	5.92	0.69	58.05	-	-	-	-	-	-	13.75	-	-	-	-	311.66	-	311.66
Public Service Commission	1,325.66	6.50	87.95	6.77	100.32	7.11	55.01	70.18	4.25	8.32	5.95	107.69	14.79	10.25	29.94	20.93	-	-	6.97	-	-	-	42.00	7.06	0.02	0.80	9.64	1,928.09	14.36	1,913.73
Salaries and Remuneration Commission	202.10	-	8.11	-	2.90	27.69	2.00	19.48	0.09	2.58	4.24	7.12	2.13	5.79	7.17	7.70	-	-	-	-	-	-	16.13	11.42	-	2.69	1.08	330.41	-	330.41
Teachers Service Commission	218,203.10	19.24	28.55	0.35	0.81	24.30	739.24	17.56	1.22	25.03	6.97	50.06	3.49	38.24	17.48	151.39	-	-	-	-	-	-	-	11.07	3.13	10.99	0.63	219,352.83	195.86	219,156.97
National Police Service Commission	316.65	1.06	14.38	-	0.64	88.03	0.28	13.51	0.30	2.42	0.36	67.83	0.41	1.89	1.34	100.86	-	-	10.96	-	-	-	13.00	7.04	20.00	0.44	-	661.40	-	661.40
Auditor General	3,023.83	4.29	568.31	54.53	13.49	129.88	26.39	45.92	3.84	28.84	40.69	332.57	31.29	38.73	89.98	50.03	-	-	-	-	-	-	33.05	-	29.92	17.19	31.03	4,593.80	241.78	4,352.01
Controller of Budget	226.97	-	9.93	-	14.64	-	4.67	4.01	0.30	2.05	0.09	1.84	3.26	1.40	3.43	9.72	-	-	27.49	-	-	-	34.69	-	-	0.03	-	344.52	-	344.52
The Commission on Administrative Justice	267.90	0.64	12.13	3.12	0.81	32.64	1.75	3.07	-	2.17	0.72	22.47	1.23	1.36	-	7.29	-	-	7.62	-	-	-	12.25	-	-	-	0.35	377.52	-	377.52
National Gender and Equality Commission	181.41	-	20.25	10.04	0.22	29.76	3.54	1.47	-	0.03	0.02	35.31	0.02	2.71	0.25	30.24	-	-	-	-	-	-	-	-	-	-	-	315.27	-	315.27
Independent Policing Oversight Authority	386.67	1.36	42.61	1.84	3.05	51.86	2.57	10.55	-	11.71	3.86	68.09	8.76	16.07	9.90	24.43	-	-	12.39	-	-	-	-	-	-	3.50	0.99	660.21	-	660.21
Total	399,935.03	1,915.62	9,393.32	4,676.62	1,154.72	8,919.19	3,847.16	6,158.00	5,207.89	1,361.40	903.06	18,062.27	1,426.73	1,970.88	860.02	46,719.36	46,303.73	66,274.89	966.42	92,681.74	247,566.26	4,740.87	10,974.62	59.41	771.56	468.47	1,439.25	991,778.37	98,120.10	886,638.40

Source: *MDAs and National Treasury*

Table 3.11: Recurrent Expenditure by Economic Classification by MDAs (Kshs.Million)

MINISTRY/STATE DEPARTMENT/ AGENCIES	COMPENSATION TO EMPLOYEES	OPERATIONS & MAINTENANCE (O&M)															SUBSIDIES		SOCIAL SECURITY BENEFITS	GRANTS			Acquisition of Financial Assets	ACQUISITION OF NON-FINANCIAL ASSETS				GROSS EXPENDITURE	(A-I-A)	NET EXPENDITURE
		Utilities, Supplies and Services	Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates- Non-Residential	Training	Hospitality	Specialised Materials and Supplies	Maintenance Expenses- Motor Vehicles	Maintenance Expenses-Other Assets	Insurance Cost	Office and General Supplies and Services	Fuel Oil and Lubricants	Communication, supplies and Services	Other\ Expenses	Subsidies to Public Corporations	Subsidies to Private enterprise		Grants and Other Transfers	Current Transfers (Grants and Others Transfer to Others Government Units)	Other Transfers and Emergency Relief		Refurbishment of Buildings	Purchas of Vehicles and Other Transport Equipment	Purchase of Office Furniture and General Equipment	Purchase of Specialised Plant, Equipment and Machinery			
The Executive Office of the President	1,734.11	77.96	582.19	98.82	8.35	121.68	12.98	1,526.15	22.38	160.37	104.14	102.06	60.37	203.88	91.03	4,429.23	-	-	330.25	-	-	-	-	-	-	-	-	9,665.95	-	9,665.95
The Executive Office of the President – Nairobi Metropolitan Services[2]																												7,019.87		
State Department for Interior	74,815.67	1,008.21	995.14	8.94	7.88	385.95	513.43	248.07	3,860.34	589.72	95.35	10,765.47	78.75	947.57	118.84	10,241.36	-	-	66.82	-	2,218.87	19.44	-	1.29	-	17.33	1,090.77	108,095.21	-	108,095.21
State Department for Correctional Services	16,785.91	46.06	76.24	0.22	0.15	37.10	0.99	6.06	274.85	13.38	3.02	750.00	5.27	50.72	1.69	93.12	-	-	11.91	1.61	-	-	-	-	-	49.53	15.57	18,223.40	-	18,223.40
State Department for Devolution	184.98	-	38.71	1.63	-	76.58	4.97	17.96	-	-	0.25	0.47	0.89	1.06	3.04	103.39	-	-	-	-	403.73	-	-	-	-	-	-	837.66	-	837.66
State Department for Development for the ASAL	150.90	0.77	8.93	0.02	0.58	51.93	(0.01)	5.79	-	0.58	0.06	-	3.68	0.31	2.13	19.06	-	-	-	-	494.36	1,866.78	-	-	-	-	-	2,605.87	-	2,605.87
Ministry of Defence	1,140.02	-	42.45	22.80	10.21	-	39.47	31.01	10.96	14.04	2.73	-	22.03	20.23	8.86	101.17	-	-	-	-	88,040.29	-	-	-	10.73	11.18	3.08	89,531.26	-	89,531.26
Ministry of Foreign Affairs	7,867.23	363.89	227.09	1,426.47	33.07	2,328.55	14.22	446.83	-	55.59	111.97	83.53	129.94	96.87	-	2,354.28	-	-	-	-	78.67	-	-	-	267.04	55.01	14.91	15,955.16	52.06	15,903.10
State Department for Vocational and Technical Training	5,126.82	0.55	49.15	1.66	2.39	26.60	5.02	10.17	0.33	3.52	0.71	-	6.93	2.98	2.75	2.25	-	-	10.51	-	7,518.60	-	-	-	-	-	-	12,770.95	4,118.14	8,652.81
State Department for University Education	177.08	2.51	24.87	4.46	0.18	23.21	1.26	10.41	-	0.77	-	-	0.64	4.76	3.63	0.28	-	-	5.47	36,972.42	-	-	10,685.00	-	-	-	-	47,916.97	-	47,916.97
State Department for Early Learning & Basic Education	2,851.61	-	20.51	1.21	0.91	13.57	2.38	5.06	-	12.01	2.75	-	419.68	13.88	2.20	4,386.89	46,303.73	-	-	-	22,020.16	-	-	-	-	-	-	76,056.54	-	76,056.54
State Department for Post Training and Skills Development	55.57	-	19.48	3.00	0.03	6.56	14.93	8.67	-	0.23	-	-	0.75	0.44	0.59	5.46	-	-	8.00	-	-	-	-	-	-	-	-	123.72	-	123.72
State Department for Implementation of Curriculum Reforms	30.25	-	31.92	2.45	4.07	-	5.27	30.95	2.90	1.22	0.21	-	3.48	1.19	0.46	11.92	-	-	2.36	-	-	-	-	-	20.58	-	-	149.24	-	149.24
The National Treasury	2,401.76	36.11	70.62	40.39	7.45	22.68	53.68	250.92	1.32	14.05	-	2,603.91	20.41	10.25	20.51	13,195.82	-	-	-	-	18,755.52	-	-	-	-	24.22	-	37,529.64	3,813.84	33,715.80
State Department of Planning	334.27	0.18	26.98	0.95	0.92	42.50	9.99	35.11	0.93	11.62	0.08	-	5.80	6.86	3.88	14.54	-	-	20.38	-	2,002.22	-	-	-	-	150.36	-	2,667.59	-	2,667.59
Ministry of Health	10,176.43	29.00	65.68	2.21	9.93	4.27	243.74	47.58	415.25	19.95	228.93	-	32.72	50.72	11.19	215.92	-	-	-	-	23,889.87	-	-	-	22.59	18.25	147.52	35,631.78	17,379.06	18,252.72
State Department of Infrastructure	863.99	10.91	1.20	-	0.38	-	0.01	4.44	0.81	0.21	1.35	-	0.33	0.60	1.09	12.19	-	-	24.47	-	45,976.36	-	-	-	-	-	2.36	46,900.69	45,944.86	955.83
State Department of Transport	142.49	4.39	5.62	0.11	3.03	0.50	3.43	5.04	1.08	2.84	0.60	-	1.47	2.28	3.76	6.91	-	-	9.11	-	151.56	-	-	-	-	-	-	344.21	-	344.21
State Department for Shipping and Maritime.	82.29	-	12.09	4.05	2.08	18.15	5.69	5.08	0.23	0.28	1.19	-	1.89	2.91	0.85	9.71	-	-	13.23	-	1,066.69	-	-	0.31	-	2.47	-	1,229.19	1,018.94	210.25
State Department for Housing, Urban Development	617.43	6.02	3.63	0.21	0.36	80.68	1.57	1.74	5.27	1.87	1.10	-	1.71	1.87	0.89	72.64	-	-	-	-	83.20	-	-	-	-	-	-	880.22	-	880.22
State Department for Public Works	557.71	3.17	10.31	0.26	0.19	56.78	0.42	5.27	0.26	0.91	6.43	-	1.69	4.27	1.10	41.44	-	-	-	-	934.15	3.52	-	-	-	-	-	1,627.88	-	1,627.88
State Department for Water, Sanitation and Sanitation	472.86	4.24	24.33	1.94	0.68	-	0.63	4.20	0.58	6.03	2.91	-	2.54	6.69	1.19	21.57	-	-	8.11	-	2,234.61	-	-	-	0.29	-	-	2,793.39	16.67	2,776.72
State Department for Environment and Forestry	800.21	19.91	9.95	2.58	1.54	59.51	8.33	41.40	32.63	2.27	1.47	-	5.81	4.45	13.55	0.00	-	-	-	-	5,622.98	-	-	-	-	-	-	6,626.60	829.48	5,797.12
Ministry of Lands and Physical Planning	1,893.81	34.92	8.66	0.01	0.14	-	21.60	3.07	3.48	1.31	0.31	-	0.34	3.13	1.98	55.51	-	-	28.93	-	-	-	-	-	-	-	0.01	2,057.22	6.75	2,050.47
State Department for Information Communications and Technology	204.96	-	13.98	0.92	0.37	53.49	8.25	6.14	-	1.46	0.62	-	1.21	4.85	4.04	5.68	-	-	40.40	-	1,226.25	-	-	-	-	-	-	1,572.62	-	1,572.62
State Department for Broadcasting & Telecommunications	346.09	4.37	44.42	2.32	439.50	27.48	4.10	24.63	7.57	3.35	1.75	-	2.46	6.00	7.31	-	-	-	9.98	3,109.53	-	-	-	-	-	-	-	4,040.86	1,031.82	3,009.04
State Department for Sports	162.51	-	8.69	1.68	0.03	37.21	0.38	5.56	1.19	1.29	1.65	-	1.30	4.50	(0.16)	1.00	-	-	20.45	-	657.09	-	-	-	-	-	-	904.38	1,255.71	(351.34)
State Department for Heritage	178.51	1.40	25.95	2.57	3.65	30.49	4.01	32.23	5.03	0.63	0.71	-	0.81	2.26	2.56	4.45	-	-	12.85	-	1,548.46	-	-	-	-	-	-	1,856.58	0.82	1,855.76
State Department for Energy	253.79	0.58	19.26	1.93	0.70	-	2.68	19.35	0.48	6.00	3.88	-	1.00	4.81	6.52	1.79	-	-	14.20	2,449.36	-	-	-	-	-	-	-	2,786.32	-	2,786.32
State Department for Livestock	1,013.61	9.84	34.86	2.40	8.72	48.58	19.06	9.76	25.43	5.46	2.46	0.03	9.73	7.73	4.82	136.06	-	-	3.28	-	841.45	-	-	-	21.82	4.68	0.22	2,210.00	647.21	1,562.79
State Department for Crop Development	550.27	7.95	16.59	-	1.07	25.36	4.49	5.81	3.32	2.01	3.59	2.70	4.91	2.60	5.87	22.52	-	3,999.10	20.17	4,834.06	-	-	-	-	-	-	-	9,512.38	0.04	9,512.34
State Department for Fisheries, Aquaculture and the Blue Economy	120.73	-	12.36	3.09	1.68	-	10.10	3.12	-	4.33	1.25	-	5.11	3.31	1.57	73.90	-	-	-	-	1,295.30	-	-	-	-	-	-	1,535.86	-	1,535.86
State Department for Cooperatives	183.27	-	29.89	5.90	5.08	4.33	3.03	23.81	2.11	2.00	0.94	-	8.04	7.35	2.19	16.14	-	-	7.18	-	1,344.58	-	-	-	-	-	32.38	1,678.22	1,283.86	394.36

[2] *NMS Expenditure Under Economic Claffication not submitted*

This report has disaggregated recurrent expenditure for MDAs into Compensation to Employees, Use of Goods and Services, Subsidies, Social Benefits, Acquisition of Financial Assets and Acquisition of non-financial Assets. This report annexes the current expenditure performance for Semi-Autonomous Government Agencies referenced in Annex VII *(see page 154).*

3.4.4 Compensation to Employees

Compensation to Employees includes basic salaries for permanent employees, wages for temporary employees, Social Contributions and personal allowances paid as part of the salary, among other payments to staff. The total expenditure under compensation to employees was Kshs.399.94 billion, representing 40.3 per cent of the Ministerial gross recurrent spending, excluding the salary for the National Intelligence Security under the National Security Sector, which is reported under the current transfer to SAGAs.

Further analysis of the compensation of employees during the review period shows that, Kshs.363.66 billion was processed through the Integrated Personnel and Payroll Database (and other approved payroll management systems), indicating that, Kshs.5.66 billion was paid outside the prescribed payroll management system.

3.4.5 Use of Goods and Services

This category includes Travelling, Printing and Advertising, Rental of Produced Assets, Training, Hospitality, Specialized materials and supplies, Utilities Supplies and Services, Maintenance expenses for motor vehicles and other assets. Other economic items include Refined fuels, Lubricants, fuel for transport and Insurance. The total expenditure and the highest MDAs under each economic item are listed below:

i. ***Insurance Cost****-The total expenditure by MDAs was Kshs.18.06 billion with State Department for Interior and Citizen Services recording the highest insurance expense at Kshs.10.77 billion.*

ii. ***Travel****- The total expenditure by MDAs was Kshs.14.07 billion comprising Kshs.9.39 billion for domestic travel and Kshs.4.68 billion for foreign travel. The National Assembly recorded the highest domestic travel at 2.85 billion while Foreign Affairs recorded the most increased foreign travel at Kshs.1.43 billion.*

iii. ***Rental of Produced Assets****- The total expenditure by MDAs was Kshs.8.92 billion, where the Independent Electoral and Boundaries Commission recorded the highest rentals and rates at Kshs.3.34 billion.*

iv. ***Hospitality****- The total expenditure by MDAs was Kshs.6.16 billion and Independent Electoral and Boundaries Commission recorded the highest hospitality expenditure at Kshs.1.95 billion.*

v. ***Specialized Materials and Supplies****- The total expenditure by MDAs was Kshs.5.21 billion, where the State Department for Interior and Citizen Services recorded the highest expenditure at Kshs.3.86 billion.*

vi. ***Training****- The total expenditure by MDAs was Kshs.3.85 billion where Independent Electoral and Boundaries Commission recorded the highest at Kshs.1.35 billion.*

vii. ***Fuel oil and Lubricants****- The total expenditure by MDAs was Kshs.1.97 billion, State Department for Interior and Citizen Services recorded the highest at Kshs.947.57 million.*

viii. ***Utilities Supplies and Service****- The total expenditure by MDAs was Kshs.1.92 billion, where the State Department for Interior and Citizen Services recorded the highest at Kshs.1.01 billion.*

ix. ***Office and General Supplies and Service****- The total expenditure by MDAs was Kshs.1.43 billion, State Department for Early Learning and Basic Education recorded the highest at Kshs.419.68 million.*

x. ***Routine Maintenance-Motor Vehicle****- The total expenditure by MDAs was Kshs.1.36 billion where the State Department for Interior and Citizen Services recorded the highest at 589.72 million.*

xi. ***Printing and Advertising***- *The total expenditure by MDAs was Kshs.1.15 billion, with State Department for Broadcasting and Telecommunications recorded the highest expenditure at Kshs.439.50 million.*

3.4.6 Grants

Grants by the MDAs may be in the form of Grants and Other Transfers, Current Transfers and Other Transfers and Emergency Relief, which are meant to complement activities and mandates executed on behalf of the parent ministry. In the first nine months of FY 2022/23, the total grants reported by MDAs amounted to Kshs.344.99 billion, representing 35.0 per cent of the gross recurrent expenditure, classified into three sections, as shown below:

i. ***Grants and other transfers***- *The total expenditure by MDAs was Kshs.92.68 billion, the State Department for University Education reported the highest transfers at Kshs.36.97 billion.*

ii. ***Current transfers*** *(Grants and transfers to other Government Units)- The expenditure by MDAs was Kshs.247.57 billion, The Ministry of Defence reported the highest transfers at Kshs.88.04 billion.*

iii. ***Other transfers and emergency Relief***- *The total expenditure by MDAs was Kshs.4.74 billion, the State Department of Social Protection, Pension and Senior Citizens Affairs reported the highest at Kshs.2.85 billion.*

3.4.7 Subsidies

This category includes Subsidies to Private enterprises and Subsidies to Public Corporations. In the first nine months of FY 2022/23, the total Subsidies reported by MDAs amounted to Kshs.112.58 billion, representing 11.4 per cent of the gross recurrent expenditure.

i. ***Subsidies to Private Enterprises*** *-MDAs reported an expenditure of Kshs.66.27 billion with the Ministry of Petroleum and Mining recording the highest at Kshs.62.28 billion.*

ii. ***Subsidies to Public Corporations***-*This was only reported by the State Department for Early Learning and Basic Education at Kshs.46.30 billion.*

3.4.8 Social Benefits

This category includes government pension and retirement benefits, Social Security benefits, employer social benefits and Gratuity. MDAs reported a total expenditure of Kshs.966.71 million in the first nine months of FY 2022/2023. The Executive Office of the President recorded the highest Social Benefits at Kshs.330.25 million.

3.4.9 Acquisition of Financial Assets

This category includes domestic loans to other levels of government, Domestic loans to Financial Institutions, Domestic loans to Individuals and households and Domestic Lending and on-lending. MDAs reported a total expenditure of Kshs.10.97 billion in the first nine months of FY 2022/2023. The State Department of University Education recorded the highest at Kshs.10.69 billion.

3.4.10Acquisition of Non-Financial Assets

This category includes Refurbishment of Buildings, Purchase of vehicles and other transport equipment, Purchase of furniture and General equipment and Purchase of Specialized Plant and equipment.

i. ***Purchase of Specialized plant, equipment and Machinery***-*The total expenditure by the MDAs was Kshs.1.44 billion where the State Department of Interior and Senior Citizen recorded the highest at Kshs.1.09 billion.*

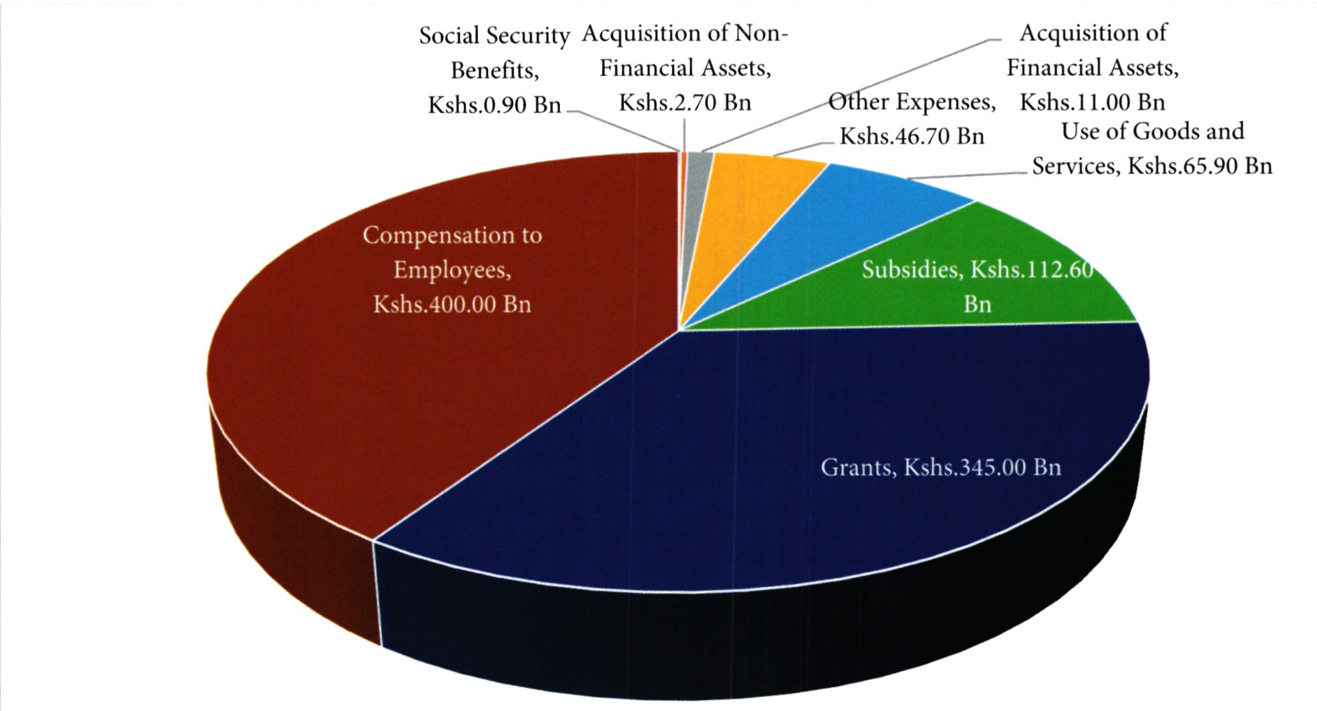
ii. ***Purchase of Vehicles and other Transport Equipment****- The total expenditure by the MDAs was Kshs.771.56 million, where the Ministry of Foreign Affairs reported the highest spending at Kshs.267.04 million.*

iii. ***Purchase of Furniture and General equipment****- The total expenditure by the MDAs was Kshs.468.47 million, where the State Department of Planning reported the highest at Kshs.150.36 million.*

iv. ***Refurbishment of Building****- The total expenditure by the MDAs was Kshs.59.41 million, Judicial Service Commission reported the highest at Kshs.20.29 million.*

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

Figure 3.8: Summary Analysis of Ministerial Recurrent Expenditure



Source: *MDAs and National Treasury*

3.5 Pending Bills for National Government

The total outstanding pending bills for both National and County Governments as of 31st March 2023 stood at Kshs.689.26 billion compared to Kshs.587.05 billion reported on 31st March 2022, comprising Kshs.529.53 billion (76.8 per cent) and Kshs.159.94 billion (23.2 per cent) for National and County governments respectively. The national government's pending bill comprises Kshs.450.24 billion (85.0 per cent) for State Corporations/ State Owned Enterprises/SAGAs and Kshs.79.29 billion (15 per cent) for MDAs Table 3.12 shows a summary of government pending bills as of 31st March 2023.

Table 3.12: Government Pending Bills Summary

CATEGORY	31st March 2023	31st December 2022	30th September 2022	30th June 2022
a) **MDAs**				
Recurrent	58,224,038,904	59,118,156,368	61,150,922,827	62,782,744,886

CATEGORY	31st March 2023	31st December 2022	30th September 2022	30th June 2022
Development	21,066,856,766	21,169,117,165	21,195,279,556	21,195,279,556
Sub-Total*	79,290,895,670	80,287,273,533	82,346,202,383	82,346,202,383
b) **State Corporations/ State Owned Enterprises/SAGAs.**				
Recurrent				
Pay As You Earn	20,302,912,080.84	9,252,549,834	10,836,987,867	18,214,913,092
National Social Security Fund	304,758,509.00	95,548,266	137,055,516	414,610,611
National Hospital Insurance Fund	45,666,554.00	72,421,424	100,324,592	107,265,592
Unremitted Sacco Deductions	2,282,555,132.96	991,287,641	1,022,186,217	1,098,056,337
Unremitted Staff Loan Deductions	647,028,554.94	2,958,361,533	3,013,436,016	3,026,556,150
Pension Arrears	33,049,388,849.81	21,818,967,323	20,758,949,301	38,018,476,935
Others	99,866,249,042.08	82,803,470,141	79,905,655,317	93,995,003,230
Consumables & General Supplies	26,216,711,836.49	115,702,365,284	87,320,474,964	138,116,050,258
Subtotal (Recurrent)	**182,715,270,560.12**	**233,694,971,446**	**203,092,681,866**	**292,990,932,205**
Development				
Contractors/Projects	267,520,533,280.34	166,985,885,043	153,839,525,461	155,629,348,930
Sub-Total	**450,235,803,840.46**	**400,680,856,489**	**356,934,595,252**	**448,620,281,135**
(c) Total for NG	**529,526,699,510.46**	**480,968,130,022.00**	**439,280,797,635**	**530,966,483,518**
d) County Governments				
Total	159,730,196,024	159,938,023,950	161,356,617,726	163,898,108,245
Grand Total (c+d)	689,256,895,534.64	640,906,158,972	600,637,415,361	694,864,591,763

Source: *The National Treasury*

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

The State Corporations' pending bills include payments due to contractors/projects, suppliers, unremitted statutory and other deductions, and pension arrears for Local Authorities Pension Trust. The highest percentage of the State Corporations' pending bills (59.4 per cent) belong to Contractor/Projects. MDAs' pending bills are mainly historical pending bills comprising Kshs.58.22 billion (73.4 per cent) for recurrent expenditure and Kshs.21.07 billion (26.6 per cent) for Development expenditure.

An analysis of pending bills shows a declining trend for MDAs attributed to repayment and some bills declared ineligible. In the reporting period, the amount paid was Kshs.4.69 billion, comprising Kshs.4.56 billion for recurrent and Kshs.128.42 million for development expenditure. In addition, Kshs.1.87 million under Public

Service Commission was declared ineligible.

State Corporations/State Owned Enterprises/SAGAs recorded growth in development expenditure pending bills attributed to the continuous accumulation of bills. Information not available since some counties didn't provides separated figure (Detailed pending bills are annexed by Annex VIII for MDAs, Annex IX for State Corporations/State Owned Enterprises/SAGAs and Annex X for County governments, referenced on page 166, 169, 174) respectively.

4 BUDGET PERFORMANCE BY SECTOR

4.1 Introduction

MDAs are classified into ten sectors according to the United Nations Classification of Functions of Government, which is designed to support fiscal analysis by breaking down Government Fiscal Statistics for comparability. The chapter presents the performance of MDAs by sector in the first nine months of FY 2022/23 (see Annex I to Annex V, referenced on page 131 to page 140). It provides budget allocations per sector detailing specific MDAs' exchequer issues, expenditures, and absorption on the budget. The chapter also presents the performance of MDAs' programmes and sub-programmes and spending on development projects in the first nine months of FY 2022/23.

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

In FY 2022/23, the Education sector was allocated Kshs.567.04 billion (26.8 per cent of the total MDAs gross allocation of Kshs.2.12 trillion), recording the highest budget allocation while the GECA sector was allocated Kshs.27.58 billion (1.3 per cent), representing the lowest budgetary allocation. The allocation to the Education sector is skewed toward recurrent activities with a recurrent budget of Kshs.533.87 billion (94.2 per cent of the Sector's Budget) and development allocation of Kshs. 33.17 billion (5.8 per cent of the Sector's Budget). Under recurrent activities, compensation of employees forms a considerable chunk of the budget; for example, the Teachers Service Commission that falls under the Education sector has a recurrent budget of Kshs.304.12 billion, with Kshs.302.09 billion allocated towards the compensation of employees.

In Supplementary Budget Estimates No.1, the development budget was revised downward from Kshs.715.35 billion to Kshs.618.16 billion representing a budget movement of 13.6 per cent. In comparison, the recurrent budget revised upwards from Kshs.1.4 trillion to Kshs.1.5 trillion representing 6.8 per cent, following the reorganisation of the government and regularisation of Supplementary one Budget

4.2 Agriculture, Rural and Urban Development (ARUD) Sector

4.2.1 Introduction

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

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

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

4.2.2 Budget Performance for the ARUD Sector

The budgetary allocation to the ARUD sector in FY 2022/23 was Kshs.68.96 billion, revised to Kshs.98.68 billion in Supplementary Budget I, compared to Kshs.68.9 billion allocated in FY 2021/22. The allocation to the ARUD sector represents 2.4 per cent of the revised gross national budget. The budget comprised Kshs.72.45 billion (73.4 per cent) for development activities and Kshs.26.23 billion (26.6 per cent) for recurrent expenditure. The State Department for Crop Development and Agricultural Research received the highest budgetary allocation at Kshs.55.16 billion (55.9 per cent of the sector's budget), while the National Lands Commission had the lowest budgetary allocation at Kshs.1.47 billion (1.5 per cent of the ARUD sector allocation).

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

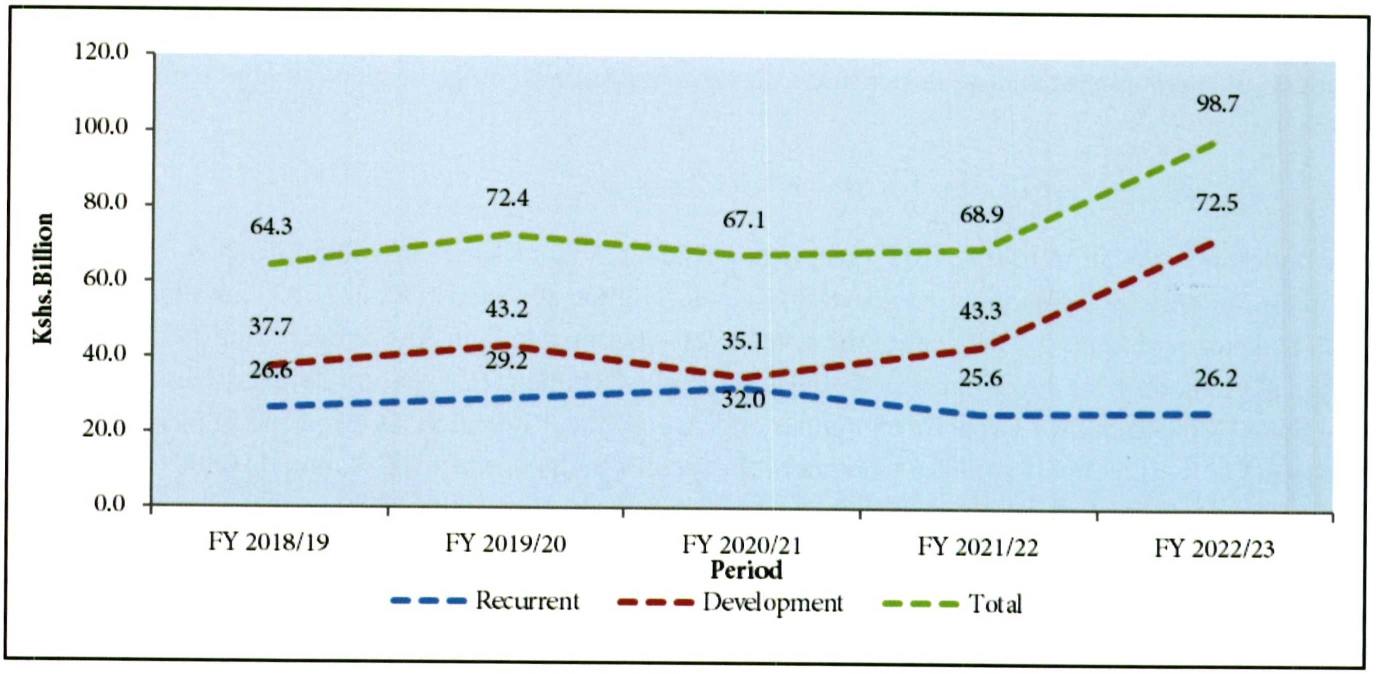
In Supplementary Budget I, the State Department for Crop Development and Agricultural Research and the State Department for Cooperatives recorded the highest additional funding. The State Department for Crop Development and Agricultural Research's original gross estimates for the FY 2022/23 were Kshs.41.5 billion comprising Kshs.14.5 billion for recurrent expenditure and Kshs.27.0 billion for development expenditure, revised to Kshs.55.2 billion, of which recurrent expenditure is Kshs.14.1 billion while development expenditure is Kshs.41.1 billion. The overall change reflects an increase in Kshs.13.7 billion, comprising a reduction of Kshs.421.5 million in the recurrent expenditure and additional Kshs.14.1 billion in development expenditure.

The change in the recurrent expenditure is on account of the reduction of excess provision for salaries; rationalization of expenditure; transfer of Kenya Animal Genetic Resource Centre, Kenya Tsetse and Trypanosomiasis Eradication Council, Warehouse Receipt System Council from the State Department; and transfer of the National Biosafety Authority from the State Department for University Education. The change in development expenditure is on account of additional funds to cater for fertilizer subsidy for short and long rains, payment of sugarcane farmer's arrears and maintenance of Nzoia Sugar Factory, transfer of functions, and reduction of funds on account of rationalization of expenditure.

The State Department for Cooperatives' original FY 2022/23 gross estimates were Kshs.2.3 billion, comprising Kshs.1.8 billion for recurrent expenditure and Kshs.422.5 million for development expenditure, revised to Kshs.22.7 billion under Supplementary Estimates I, of which recurrent expenditure amounts to Kshs.1.9 billion and development expenditure to Kshs.20.8 billion. This reflects an overall increase of Kshs.20.4 billion comprising Kshs.50.2 million in the recurrent expenditure and Kshs.20.4 billion in the development expenditure.

The change in the recurrent expenditure is due to additional funds for set-up costs for the Financial Inclusion Fund, operationalization of the Coffee Cherry Fund and rationalization of expenditure. The change in the development expenditure is on account of additional funds for the establishment of the Financial Inclusion Fund, referred to as the "Hustler Fund" amounting to Kshs.20 billion, modernization of the New Kenya Co-operative Creameries and mopping up of excess milk during long rains and rationalization of expenditure. Figure 4.1 shows the trend of budgetary allocation for the ARUD sector for FY 2018/19 to FY 2022/23.

Figure 4.1: Budgetary Allocation Trend for ARUD Sector



Source: *National Treasury*

The total exchequer issues to the ARUD sector amounted to Kshs.46.85 billion, representing 55.2 per cent of the sector's revised net estimates. This amount comprised Kshs.31.25 billion for development expenditure, representing 46.3 per cent of development revised net estimates and Kshs.15.61 billion for recurrent activities representing 89.7 per cent of recurrent revised net estimates. Table 4.1 shows the ARUD sector analysis of exchequer issues and expenditures for the first nine months of FY 2022/23.

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Ministry of Lands and Physical Planning	1.37	1.37	0.88	0.79	64.1	57.8	3.01	3.00	1.94	2.06	64.9	68.4
State Department for Livestock	4.44	2.99	0.82	0.41	27.3	9.2	3.52	2.40	1.48	2.21	61.9	62.9
State Department for Crop Development and Agricultural Research	41.12	37.97	17.14	20.19	45.1	49.1	14.04	7.58	9.24	9.51	121.9	67.7
State Department for Fisheries, Aquaculture and the Blue Economy	4.70	4.38	2.39	2.20	54.5	46.7	2.31	2.29	1.57	1.54	68.7	66.5
State Department for Co-operatives	20.82	20.82	10.03	10.71	48.2	51.4	1.89	0.66	0.51	1.68	78.2	88.8
National Land Commission	-	-	-	-	-	-	1.47	1.47	0.85	0.94	57.9	64.2
Total	**72.45**	**67.53**	**31.25**	**34.29**	**46.3**	**47.3**	**26.23**	**17.39**	**15.61**	**17.94**	**89.7**	**68.4**

Sector Summary

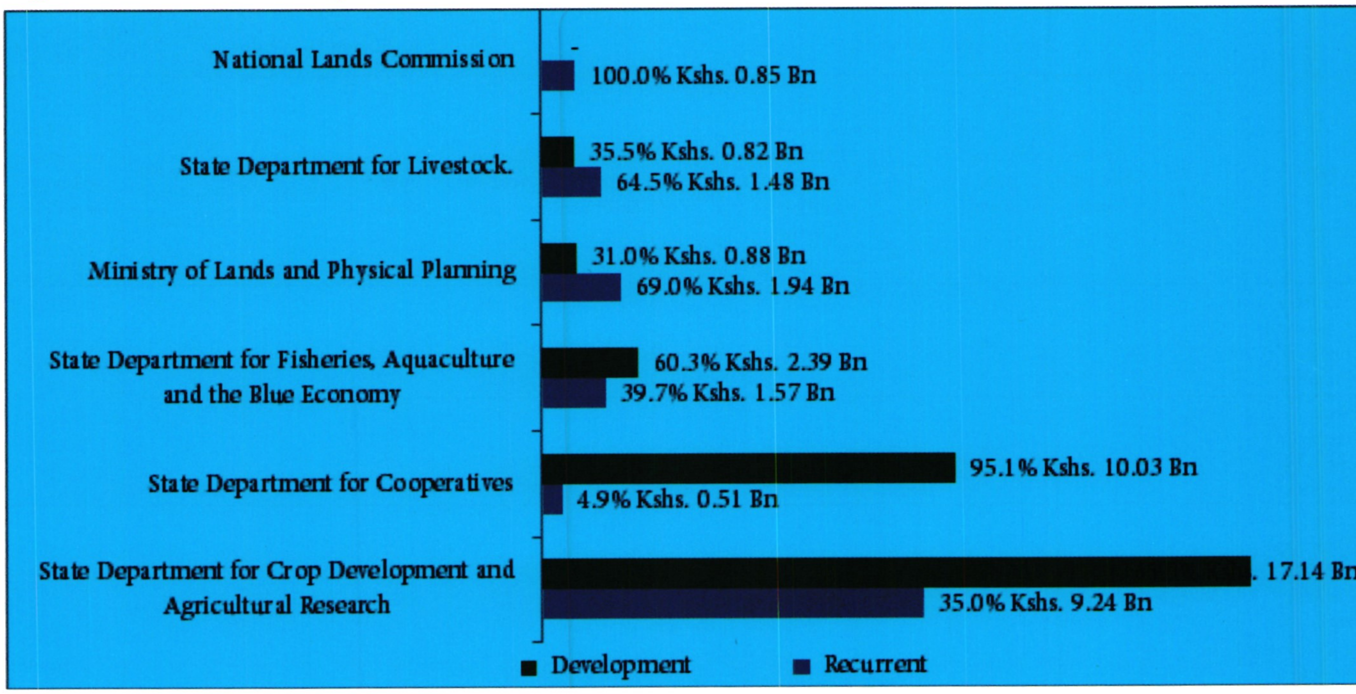
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Development	72.45	67.53	31.25	34.29	46.3	47.3
Recurrent	26.23	17.39	15.61	17.94	89.7	68.4
Total	**98.68**	**84.92**	**46.85**	**52.22**	**55.2**	**52.9**

Source: *MDAs and National Treasury*

In the first nine months of FY 2022/23, the Ministry of Lands and Physical Planning received the highest proportion of development exchequer issues to development revised net estimates at 64.1 per cent, while the State Department for Livestock received the lowest at 27.3 per cent during the year under review.

The State Department for Crop Development and Agricultural Research recorded the highest proportion of recurrent exchequer issues to recurrent revised net estimates of 121.9 per cent. The high proportion is attributed to four billion shillings funding of Maize Floor subsidy under Article 223 of the Constitution that Parliament did not appropriate in Supplementary Budget I. The National Lands Commission recorded the lowest ratio of 57.9 per cent. Figure 4.2 shows the exchequer issues in the ARUD Sector first nine months of FY 2022/23.

Figure 4.2: Exchequer Issues to ARUD Sector



Source: *National Treasury*

The total expenditure for the ARUD sector amounted to Kshs.52.22 billion, representing 52.9 per cent of the gross estimates, compared to Kshs.27.74 billion (36.6 per cent), recorded in a similar period in FY 2021/22. This amount comprised Kshs.34.29 billion for the development budget representing an absorption rate of 47.3 per cent, compared to 27.5 per cent recorded in FY 2021/22, and Kshs.17.94 billion for recurrent expenditure representing 68.4 per cent of the recurrent gross estimates, compared to 41.8 per cent recorded in the first nine months of FY 2021/22.

The Ministry of Lands and Physical Planning recorded the highest absorption of the development budget at 57.8 per cent. The State Department for Livestock recorded the lowest at 9.2 per cent. The State Department for Co-operatives recorded the highest recurrent expenditure to gross estimates at 88.8 per cent. The State Department for Livestock recorded the lowest recurrent budget absorption at 62.9 per cent.

4.2.3 Financial Performance by Programmes and Sub-Programmes for the ARUD Sector

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

Table 4.2: ARUD Sector Budget Performance by Programmes

Programmes	Sub Programmes	Approved Estimates (Revised) (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Ministry of Lands and Physical Planning								
Development Planning and Land Reforms	Development Planning and Land Reforms	715.20	377.50	1,092.70	481.41	210.60	692.01	63.3
	Land Information Management	876.00	808.80	1,684.80	545.35	285.02	830.37	49.3
	Land Survey	826.97	65.00	891.97	582.38	30.42	612.81	68.7
	Land Use	148.77	25.00	173.77	110.67	3.33	114.00	65.6
	Land Settlement	439.09	90.00	529.09	330.66	259.99	590.65	111.6
	Sub-Total	**3,006.02**	**1,366.30**	**4,372.32**	**2,050.47**	**789.37**	**2,839.83**	**65.0**
State Department for Crop Development and Agricultural Research								
General Administration Planning and Support Services	Agricultural Policy, Legal and Regulatory Frameworks	5,154.68	3,861.42	9,016.09	1,696.44	1,998.75	3,695.19	41.0
	Agricultural Planning and Financial Management	70.36	-	70.36	52.93	-	52.93	75.2
Crop Development and Management	Land and Crops Development	2,397.06	14,511.38	16,908.44	261.62	6,215.19	6,476.81	38.3
	Food Security Initiatives	409.25	19,877.81	20,287.06	41.78	10,324.72	10,366.51	51.1
	Quality Assurance and Monitoring of Outreach Services	493.29	1,088.50	1,581.79	175.98	704.38	880.36	55.7
Agribusiness and Information Management	Agribusiness and Market Development	80.46	1,430.71	1,511.17	19.85	731.95	751.80	49.7
	Agricultural Information Management	42.42	-	42.42	25.72	-	25.72	60.6
Agricultural Research and Development	Crop Research & Development	5,121.68	21.00	5,142.68	7,149.31	20.00	7,169.31	139.4
	Livestock Research & Development	273.00	329.50	602.50	88.75	192.50	281.25	46.7
	Sub-Total	**14,042.21**	**41,120.32**	**55,162.53**	**9,512.38**	**20,187.50**	**29,699.88**	**53.8**
State Department for Livestock								
Livestock Resources Management and Development	Livestock Policy Development and Capacity Building	1,532.71	2,352.39	3,885.10	1,035.85	60.76	1,096.61	28.2
	Livestock Production and Management	227.81	1,659.62	1,887.43	65.44	67.31	132.75	7.0
	Livestock Products Value Addition and Marketing	921.36	282.92	1,204.28	195.74	134.99	330.73	27.5
	Food Safety and Animal Products Development	292.70	9.50	302.20	177.74	-	177.74	58.8
	Livestock Diseases Management and Control	541.60	135.70	677.30	88.02	146.04	234.06	34.6
	Sub-Total	**3,516.18**	**4,440.13**	**7,956.31**	**1,562.79**	**409.10**	**1,971.89**	**24.8**
State Department for Fisheries, Aquaculture and Blue Economy								

Programmes	Sub Programmes	Approved Estimates (Revised) (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Fisheries Development and Management	Fisheries Policy, Strategy and capacity building	632.65	-	632.65	411.11	-	411.11	65.0
	Aquaculture Development	-	1,675.50	1,675.50	-	953.78	953.78	56.9
	Management and Development of Capture Fisheries	47.79	28.01	75.79	33.00	7.95	40.96	54.0
	Assurance of Fish Safety, Value Addition and Marketing	-	22.00	22.00	-	1.70	1.70	7.7
	Marine and Fisheries Research	1,367.90	1,563.98	2,931.88	906.65	674.83	1,581.48	53.9
General Administration, Planning, and Support Services	General Administration, Planning, and Support Services	248.67	-	248.67	168.17	-	168.17	67.6
Development and Coordination of Blue Economy	Development and Management of Fishing Ports and their Infrastructure	-	22.58	22.58	-	9.83	9.83	43.5
	Blue Economy Policy, Strategy, and Coordination	13.41	-	13.41	16.93	-	16.93	126.2
	Promotion of Kenya as a Centre for Agro-based Blue Economy	-	1,388.24	1,388.24	-	548.94	548.94	39.5
	Sub-Total	**2,310.42**	**4,700.30**	**7,010.72**	**1,535.86**	**2,197.03**	**3,732.89**	**53.2**
National Land Commission								
Land Administration and Management	General Administration, Planning, and Support Services	1,383.81	-	1,383.81	683.35	-	683.35	49.4
	Land Administration and Management	59.64	-	59.64	182.55	-	182.55	306.1
	Public Land Information Management	4.22	-	4.22	28.00	-	28.00	664.0
	Land Disputes and Conflict Resolution	19.77	-	19.77	47.50	-	47.50	240.3
	Sub-Total	**1,467.44**	**-**	**1,467.44**	**941.40**	**-**	**941.40**	**64.2**
State Department for Cooperatives								
Cooperative Development and Management	Governance and Accountability	80.48	-	80.48	58.79	-	58.79	73.0
	Co-operative Advisory Services	1,082.93	11.60	1,094.53	71.49	-	71.49	6.5
	Marketing, value addition, and research	363.44	110.90	474.34	79.31	25.13	104.44	22.0
	Cooperative Development and Investments	-	20,700.00	20,700.00	-	9,980.00	9,980.00	48.2
	General Administration and Support Services	363.07	-	363.07	184.77	-	184.77	50.9
	Sub-Total	**1,889.92**	**20,822.50**	**22,712.42**	**394.36**	**10,005.13**	**10,399.49**	**45.8**
	Grand Total	**26,232.18**	**72,449.55**	**98,681.73**	**15,997.25**	**33,588.13**	**49,585.38**	**50.2**

Source: *MDAs and National Treasury*

Analysis of Programme and sub-programmes shows that the Agricultural Planning and Financial Management sub-programme within the General Administration Planning and Support Services Programme under the State Department for Crop Development and Agricultural Research recorded a high absorption of funds at 75.2 per cent. The Governance and Accountability sub-programme under the Cooperative Development and Management Programme in the State Department for Cooperatives recorded an absorption rate of 73.0 per cent.

In contrast, the Co-operative Advisory Services sub-programme under the Cooperative Development and Management Programme within the State Department for Cooperatives recorded the lowest budget absorption at 6.5 per cent. Also, the Livestock Production and Management sub-programme under the Livestock Resources Management and Development Programme within the State Department for Livestock recorded the lowest budget absorption at 7.0 per cent.

Further analysis shows that some sub-programmes exceeded the budget's 100 per cent absorption rate. Some MDAs attributed this to budget cuts on expenditures incurred during Supplementary Budget I. There is a need to seek for reallocation of funds and regularise such programmes and Sub-programmes in Supplementary Budget II in line with the law.

4.2.4 Key Achievements for the ARUD Sector

The National Land Commission within the General Administration, Planning, and Support Services Sub-Programme trained 306 staff members out of a targeted 500 staff members on various thematic areas including HIV and AIDs, training on office etiquette, and human resource management in women and leadership. Further, in collaboration with Kituo Cha Sheria the Commission developed content for the *'Know your Land Rights Booklet'* second edition and produced and disseminated 2,500 copies out of a target of 10,000. Under the Land Administration and Management Sub-Programme, the Commission prepared 59 letters of allotment against an annual target of 200 letters of allotment issued to schools and public institutional land. In addition, the Commission collected revenues generated through letters of allotment fees, stand premium, annual rent, approval fees and consent fees amounting to Kshs.4.28 million against yearly target of Kshs.150 million.

In the first nine months of FY 2022/23, the State Department of Cooperatives audited 1,483 books of accounts of registered cooperatives against a target of 1,520 under the Governance and Accountability Sub-Programme. The State Department, within the Cooperative Advisory Services Sub-Programme, registered 414 cooperatives against a target of 300 cooperatives. Under the Marketing, Value Addition, and Research Sub-Programme, the State Department disbursed Kshs.217 million to coffee farmers under the cherry advance revolving fund against a target of Kshs.150 million. In addition, 321 metric tonnes of coffee were milled and marketed out of a target of 280 metric tonnes. The State Department distributed 69,065 metric tons of fertilizers against a target of 1,000 metric tons of fertilizer with the overachievement credited to the fertilizer subsidy programme.

The State Department for Lands and Physical Planning, within the Development Planning and Land Reforms Sub-Programme registered and issued 280,907 title deeds from sub-division, adjudication, settlement schemes, and leases against a target of 275,500. Under the Land Settlement Sub-Programme, 3,825 landless households were settled in Kwale, Lamu, Taita-Taveta, and Nandi counties against a target of 7,500 landless households. Under the Land Survey Sub-Programme, 5,521 land parcels were referenced against a target of 15,000 land parcels, with the variance attributed to budget cuts.

The State Department for Crop Development Agricultural Research Development within the Kenya Cereal Enhancement Delivery Unit, distributed production inputs to 38,192 smallholder farmers against a target of 50,000 farmers. The State Department also linked 21,542 farmers to buyers for the purchase of maize and sorghum grains. Under the Food Security and Crop Diversification Project Delivery Unit, the State Department supplied 100 metric tons (out of a target of 50 metric tons) of high-yielding maize, 20 metric tons (out of a target of 10 MT) of rice seed, 2,000 metric tons (target 1,000 metric tons) of certified potato seeds and 100 metric tons (target 50 MT) of drought tolerant seeds. Under the Kenya School of Agriculture Delivery Unit, the State Department trained 141 stakeholders on various short-course programs out of a set target of 110 stakeholders.

The State Department for Livestock, under the Livestock Policy Development and Capacity Building Sub-Programme, had 1,537 trainees in session as of 31st March 2023 at various livestock training institutes against a target of 1,500 trainees. The State Department also mentored 982 animal health interns in the review period out of a target of 1,000 interns. Further, through the Kenya Dairy Board Delivery unit, the State Department achieved 48,427 milk quality and safety tests against a target of 60,000 quality tests. Under the

Livestock Production and Management Sub-Programme, the State Department maintained 4,680 (target of 4,623) sheep, goats and cattle herds for genetic conservation services, out of which 87 livestock were availed to farmers against a target of 700 livestock.

The State Department for Fisheries Aquaculture and the Blue Economy, under the Aquaculture Development Sub-Programme, supported 5,134 smallholder aquaculture farmers with pond rehabilitation and construction materials, fish seeds, and feeds against a target of 7,000 aquaculture farmers. Under the Management and Development of Capture Fisheries Sub-Programme, the State Department introduced five fish farming species and formulated five diets through the Kenya Marine and Fisheries Research Institute,

4.2.5 Project Implementation for the ARUD Sector

Most of the development projects are multi-year and implemented over some time. In the first nine months of FY 2022/23, the ARUD sector incurred a development expenditure of Kshs.33.59 billion representing an absorption rate of 46.4 per cent against the revised gross development allocation of Kshs.72.45 billion. Table 4.3 summarises the development of some projects with the highest expenditure in the reporting period in the ARUD sector.

Table 4.3: ARUD Development Projects with the Highest Expenditure

MDA	Project Name	Project commence date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	First nine months FY 2022/23 (Kshs. Million)		Project Completion rate (%)
						Total Disbursement	Amount paid	
State Department for Cooperatives	Financial Inclusion Fund (Hustler Fund)	11/30/22	06/30/25	Government of Kenya (GoK)	20,000.00	9,980.00	9,980.00	50.0
State Department for Crop Development and Agricultural Research	Farmers Database Establishment Project - Agriculture and Food Authority	04/01/21	30/06/2030	GOK	100,000.00	13,319.73	5,793.92	43.0
State Department for Crop Development and Agricultural Research	Kenya Climate Smart Agriculture Project	16/05/2017	84 months	GoK & World Bank (WB)	27,970.00	5,180.00	2,826.95	75.0
State Department for Crop Development and Agricultural Research	National Agricultural & Rural Inclusivity Project	08/01/16	84 months	IDA and GOK	22,338.00	4,970.00	2,549.26	14.0
State Department for Crop Development and Agricultural Research	Kenya Tea Development Agency Fertilizer Subsidy	11'01,2021	30/6/2022	GOK	1,035.46	1,400.00	1,400.00	100.0
State Department for Crop Development and Agricultural Research	Kenya Cereal Enhancement Programme	04/19/2014	120 months	IFAD Loan. EU Grant, ASAP Grant & GOK	11,454.00	2,121.45	1,197.39	62.0
State Department for Crop Development and Agricultural Research	Sugar Reform	05/01/11	150 months	GOK	5,001.00	1,137.50	1,030.00	58.0
State Department for Fisheries, Aquaculture and the Blue Economy	Aquaculture Business Development Project	01/01/18	96 months	Donor	14,373.00	1,671.25	948.17	56.7

MDA	Project Name	Project commence date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	First nine months FY 2022/23 (Kshs. Million)		Project Completion rate (%)
						Total Disbursement	Amount paid	
State Department for Crop Development and Agricultural Research	Small Scale Irrigation and Value Addition Project	01/06/16	84 months	GoK & AfDB	6,833.00	1,430.71	731.95	14.0
State Department for Crop Development and Agricultural Research	Emergency Locust Response	28/06/2020	48 months	Foreign (WB) & GOK	4,400.00	2,056.38	722.61	26.0

Source: *MDAs*

4.3 Education Sector

4.3.1 Introduction

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

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

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

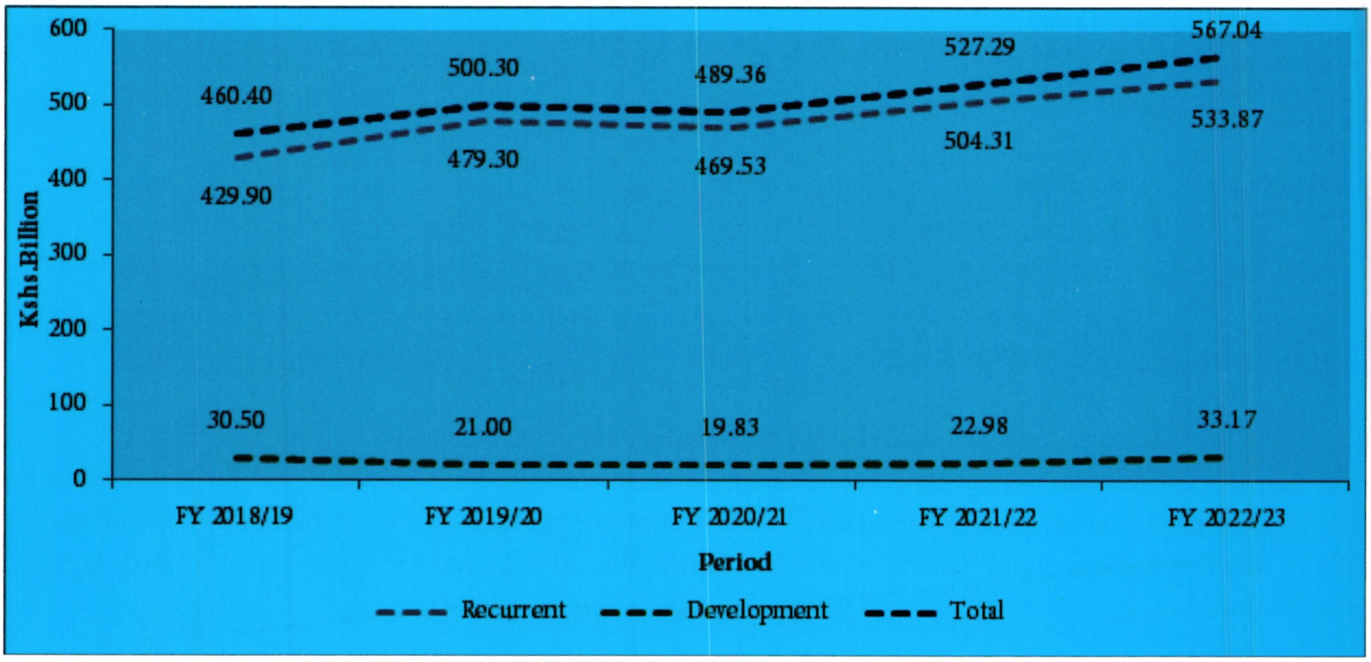
4.3.2 Budget Performance for Education Sector

The budgetary allocation to Education in FY 2022/23 amounted to Kshs.544.52 billion, revised to Kshs.567.04 billion in Supplementary Budget I, compared to Kshs.527.29 billion allocated in FY 2021/22. The allocation to the Education sector represents 13.9 per cent of the revised gross national budget. The budget comprised Kshs.33.17 billion (5.8 per cent) for development activities and Kshs.533.87 billion (94.2 per cent) for recurrent expenditure. The Teachers Service Commission received the highest budgetary allocation at Kshs.304.78 billion (54 per cent of the sector's budget), while the State Department for Post Training and Skills Development had the lowest budgetary allocation at Kshs.161.37 million (0.03 per cent of the Education sector allocation).

TSC received the highest budgetary allocation of Kshs.304.78 billion (53.7 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.161.4 million (less than 1 per cent of the sector's funding) which is attributed to its role in providing post-training policies.

In Supplementary Budget I, the TSC budget received additional funding by Kshs.6.4 billion in recurrent expenditure to cater for the recruitment of teachers. The State Department for University Education recorded an overall decline in the budget with an increase of Kshs.773.4 million for recurrent expenditure mainly due to adjustment of Appropriations-in-Aid and additional funding for Open University and a decrease of Kshs.2.4 billion in development expenditure due to rationalization of the budget. Figure 4.3 shows the budgetary allocation trends of the Education sector for FY 2018/19 to FY 2022/23.

Figure 4.3: Budgetary Allocation Trend for the Education Sector



Source: *National Treasury*

The total exchequer issues to the Education sector amounted to Kshs.355.91 billion, representing 69.5 per cent of the sector's revised net estimates. This amount comprised Kshs.18.40 billion for development expenditure, representing 65.5 per cent of development revised net estimates, and Kshs.337.52 billion for recurrent spending representing 69.7 per cent of recurrent revised net estimates Table 4.4 shows the Education sector analysis of exchequer issues and expenditures first nine months of FY 2022/23.

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

VOTE	Development (Kshs. Billion)						Recurrent (Kshs. Billion)					
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
State Department for Vocational and Technical Training	4.10	1.56	0.64	1.44	41.2	35.2	19.04	14.21	8.45	12.77	59.5	67.1
State Department for University Education	4.63	2.34	0.90	1.88	38.3	40.6	103.63	60.66	43.09	47.92	71.0	46.2
State Department for Early Learning and Basic Education	23.78	23.55	16.26	8.04	69.0	33.8	106.68	105.25	77.41	76.06	73.5	71.3
State Department for Post-Training and Skills Development	-	-	-	-	-	-	0.16	0.16	0.12	0.12	73.1	76.7
State Department for implementation of Curriculum Reforms	-	-	-	-	-	-	0.23	0.23	0.09	0.15	37.1	63.9
Teachers Service Commission	0.66	0.63	0.60	0.61	95.8	93.2	304.12	303.45	208.36	219.35	68.7	72.1
Total	**33.17**	**28.08**	**18.40**	**11.98**	**65.5**	**36.1**	**533.87**	**483.97**	**337.52**	**356.37**	**69.7**	**66.8**

Sector Summary

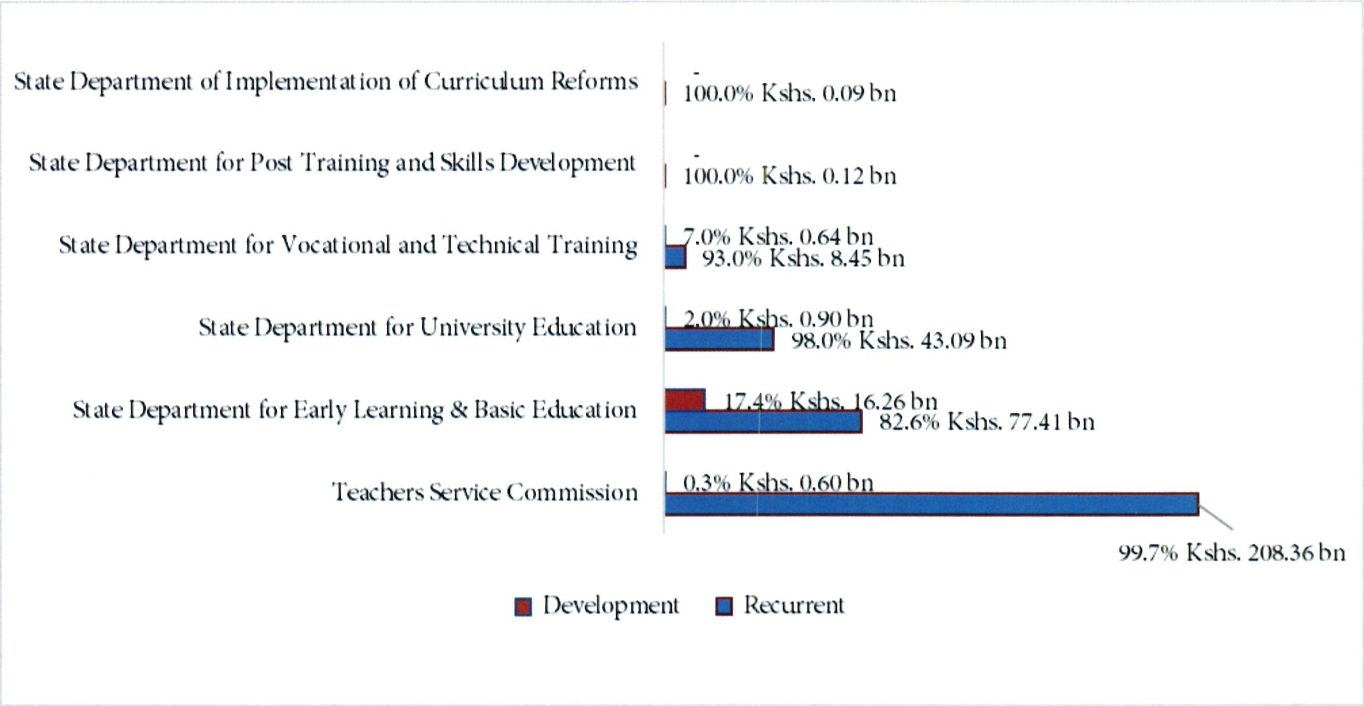
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Development	33.17	28.08	18.40	11.98	65.5	36.1
Recurrent	533.87	483.97	337.52	356.37	69.7	68.8
Total	**567.04**	**512.05**	**355.91**	**368.35**	**69.5**	**65.0**

Source: *MDAs and National Treasury*

In the first nine months of FY 2022/23, the Teachers Service Commission received the highest proportion of development exchequer issues to development revised net estimates at 95.8 per cent, while the State Department for University Education and Research received the lowest at 38.3 per cent during the year under review.

The State Department for Early Learning and Basic Education recorded the highest proportion of recurrent exchequer issues to recurrent revised net estimates of 73.5 per cent. The State Department for Vocational and Technical Training recorded the lowest ratio of 59.5 per cent. Figure 4.4 shows the exchequer issues in the Education Sector in the first nine months of FY 2022/23.

Figure 4.4: Exchequer Issues in the Education Sector



Source: *National Treasury*

The total expenditure for the Education sector amounted to Kshs.368.25 billion, representing 65 per cent of the gross estimates, compared to Kshs.342.79 billion (68 per cent), recorded in a similar period in FY 2021/22. This amount comprised Kshs.11.98 billion for the development budget representing an absorption rate of 36.1 per cent, compared to 42.6 per cent recorded in FY 2021/22, and Kshs.356.37 billion for recurrent expenditure representing 66.8 per cent of the recurrent gross estimates, compared to 69.1 per cent recorded in FY 2021/22.

The Teachers Service Commission recorded the highest absorption of the development budget at 93.2 per cent. The State Department for Early Learning and Basic Education recorded the lowest at 33.8 per cent. The State Department for Post-Training and Skills Development recorded the highest recurrent expenditure to gross estimates at 76.7 per cent. The State Department for University Education recorded the lowest recurrent budget absorption at 46.2 per cent.

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

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

Table 4.5: Education Sector's Budget Performance by Programmes

Programmes	Sub-Programmes	Approved Estimates (Revised) (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Early Learning and Basic Education								
Primary Education	Free Primary Education	14,523.47	5,434.78	19,958.25	9,165.80	1,834.44	11,000.24	55.1
	Special Needs Education	868.77	100.00	968.77	575.77	25.00	600.77	62.0
	Early Child Development and Education	2.62	-	2.62	2.39	-	2.39	91.3
	Primary Teachers Training and In-servicing	389.16	377.20	766.36	291.42	170.00	461.42	60.2
	Alternative Basic Adult & Continuing Education	54.01	20.00	74.01	36.85	10.00	46.85	63.3
	School Health, Nutrition, and Meals	3,926.69	-	3,926.69	1,966.69	-	1,966.69	50.1
	ICT Capacity Development	-	10.00	10.00	-	9.95	9.95	99.5
Secondary Education	Free Day Secondary Education	77,351.33	17,105.21	94,456.54	58,757.15	5,769.80	64,526.95	68.3
	Secondary Teachers Education Services	243.70	135.00	378.70	182.78	67.50	250.28	66.1
	Secondary Teachers In-Service	272.36	-	272.36	213.55	-	213.55	78.4
	Special Needs Education	200.00	-	200.00	149.98	-	149.98	75.0
Quality Assurance and Standards	Curriculum Development	1,128.54	300.00	1,428.54	880.04	150.00	1,030.04	72.1
	Examination and Certification	1,468.50	146.00	1,614.50	111.83	121.00	232.83	14.4
	Co-Curriculum Activities	971.92	-	971.92	619.44	-	619.44	63.7
General Administration, Planning and Support Services	Headquarters Administrative Services	2,570.72	150.00	2,720.72	1,315.59	-	1,315.59	48.4
	County Administrative Services	2,712.67	-	2,712.67	1,792.91	-	1,792.91	66.1
	Sub-Total	**106,684.45**	**23,778.19**	**130,462.64**	**76,062.20**	**8,157.69**	**84,219.89**	**64.6**
State Department for Vocational & Technical Training								
Technical Vocational Education and Training	Technical Accreditation and Quality Assurance	1,046.50	-	1,046.50	636.00	-	636.00	60.8
	Technical Trainers and Instructor Services	17,522.47	-	17,522.47	11,782.87	-	11,782.87	67.2
	Special Needs in Technical and Vocational Education	220.00	-	220.00	165.00	-	165.00	75.0
	Infrastructure Development and Expansion	-	4,104.92	4,104.92	-	1,444.76	1,444.76	35.2
Youth Training and Development	Revitalization of Youth Polytechnics	41.24	-	41.24	27.59	-	27.59	66.9
General Administration, Planning, and Support Services	Headquarters Administrative Services	212.04	-	212.04	159.49	-	159.49	75.2
	Sub-Total	**19,042.26**	**4,104.92**	**23,147.18**	**12,770.95**	**1,444.76**	**14,215.72**	**61.4**
State Department for University Education								
University Education	University Education	84,833.67	4,571.60	89,405.27	35,636.59	1,833.91	37,470.50	41.9
	Quality Assurance and Standards	378.05	-	378.05	124.85	-	124.85	33.0
	Higher Education Support Services	17,107.13	-	17,107.13	11,361.01	-	11,361.01	66.4

Programmes	Sub-Programmes	Approved Estimates (Revised) (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Research, Science, Technology, and Innovation	Research Management and Development	568.21	55.00	623.21	444.12	45.34	489.46	78.5
	Knowledge and Innovation Development and Commercialization	132.88	-	132.88	47.16	-	47.16	35.5
	Science and Technology Development and Promotion	269.84	-	269.84	155.88	-	155.88	57.8
General Administration, Planning, and Support Services	Headquarters Administrative Services	340.93	-	340.93	147.36	-	147.36	43.2
	Sub-Total	**103,630.71**	**4,626.60**	**108,257.31**	**47,916.97**	**1,879.26**	**49,796.23**	**46.0**
State Department for Post Training and Skills Development								
Post-Training Information Management	Management of Skills Development	26.78	-	26.78	14.12	-	14.12	52.7
	Work-Based Learning Services	24.57	-	24.57	18.81	-	18.81	76.6
	Management of National Skills Inventory	6.10	-	6.10	5.96	-	5.96	97.8
	Skills and Employment Data-Based Management Services	1.91	-	1.91	1.43	-	1.43	74.9
General Administration, Planning, and Support Services	Headquarters Administrative Services	70.92	-	70.92	62.27	-	62.27	87.8
	Financial Management Services	23.00	-	23.00	16.20	-	16.20	70.5
	Planning and Administrative Services	8.10	-	8.10	4.91	-	4.91	60.7
	Sub-Total	**161.37**	**-**	**161.37**	**123.72**	**-**	**123.72**	**76.7**
State Department for Implementation of Curriculum Reforms								
Coordination of the Curriculum Reforms Implementation	General Administration, Planning, and Support Services	158.70	-	158.70	93.22	-	93.22	58.7
	Coordination of Curriculum Reforms Implementation	74.84	-	74.84	43.83	-	43.83	58.6
	Sub-Total	**233.54**	**-**	**233.54**	**137.05**	**-**	**137.05**	**58.7**
Teachers Service Commission								
Teacher Resource Management	Teacher Management-Primary	182,384.24	-	182,384.24	142,620.19	-	142,620.19	78.2
	Teacher management - Secondary	110,889.29	600.00	111,489.29	70,962.83	599.95	71,562.77	64.2
	Teacher management - Tertiary	2,462.64	-	2,462.64	598.75	-	598.75	24.3
Governance and Teaching Standards	Quality assurance and standards	0.29	-	0.29	0.83	-	0.83	290.3
	Teacher professional development	8.07	-	8.07	3.03	-	3.03	37.5
	Teacher capacity development	1,150.06	-	1,150.06	730.86	-	730.86	63.6
General Administration, Planning, and Support Services	Policy, Planning, and Support Service	6,787.07	56.00	6,843.07	4,204.34	11.76	4,216.10	61.6
	Field Services	171.01	-	171.01	100.37	-	100.37	58.7
	Automation of TSC Operations	266.73	-	266.73	131.64	-	131.64	49.4
	Sub-Total	**304,119.39**	**656.00**	**304,775.39**	**219,352.83**	**611.71**	**219,964.54**	**72.2**
	Grand Total	**533,871.72**	**33,165.71**	**567,037.43**	**356,363.72**	**12,093.41**	**368,457.14**	**65.0**

Source: *MDAs and National Treasury*

Analysis of Programme and sub-programmes analysis shows that, the ICT Capacity Development sub-programme under the Primary Education Programme in the State Department for Early Learning and Basic Education recorded a high absorption rate of 99.5 per cent followed by the Management of National Skills Inventory sub-programme under the Post-Training Information Management in the State Department for Post Training and Skills recorded an absorption rate of 97.8 per cent.

In contrast, the Examination and Certification sub-programme under the Quality Assurance and Standards Programme within the State Department for Early Learning and Basic Education recorded the lowest budget absorption at 14.4 per cent.

Further analysis shows that some sub-programmes exceeded the budget's 100 per cent absorption rate. Some MDAs attributed this to budget cuts on expenditure incurred during Supplementary Budget I. There is a need to seek for reallocation of funds and regularise such programmes and Sub-programmes in Supplementary Budget II in line with the law.

4.3.4 Key Achievements for the Education Sector

Teachers Service Commission, under the Teacher Management Primary Sub-Programme, recruited 4,000 intern teachers and 2,000 teachers, which were at par with the set targets. Under the Teacher Management Secondary Sub-Programme, the Commission recruited 22,000 interns and 13,000 teachers, which aligned with the set target. Under the Teacher Capacity Development Sub-Programme, TSC trained 47,059 teachers, and 28,392 school administrators a on competency-based curriculum against set targets of 50,000 teachers and 32,638 school administrators respectively. In addition, TSC trained 52,109 secondary school teachers on the School-Based Teacher Support System, against a target of 25,500 secondary school teachers, under the Secondary Education Quality Improvement Project.

The State Department for Technical, Vocational Education and Training (TVET), under the Technical Accreditation and Quality Assurance Sub-Programme, enrolled 123,791 trainees in National Polytechnics, 132,325 trainees in Technical Vocational Colleges, 3,337 trainees in Special Needs Technical Vocational Colleges. In addition, 174,861 TVET trainees are receiving capitation and 100,000 trainees are receiving Higher Education Loans Board. Within the Technical Trainers and Instructor Services Sub-Programme, the State Department enrolled 1,050 trainees in the Kenya School of TVET against a target of 5,000. The State Department actualized 175 Technical Vocational Colleges at various levels of completion ranging from 40 per cent to 100 per cent, out of which 139 Technical Vocational Colleges have over 99 per cent completion levels.

The State Department for Higher Education and Research, through the Kenya Universities and Colleges Central Placement Service placed 1,170 in universities and 4,941 students in TVET institutions. Also, through the Commission for University Education, the State Department, enrolled 620,480 university students. Further, through the Commission for University Education, 1,793 applications were received and processed of which 1,788 were recognized and equated, while five were unsuccessful. The State Department, through the Universities Funding Board, sponsored 356,188 students in Public Universities and 93,686 students in Private Universities. Further, through the Higher Education Loans Board, the State Department awarded loans to 233,190 undergraduate students, 1,345 postgraduate students, and 108,435 to TVET students. The State Department, through the National Research Fund, supported 14 bilateral research projects and 19 multi-disciplinary research projects.

As of 31st March 2023, the State Department for Early Learning and Basic Education, reported that 8,123,953 learners in public primary schools and 141,739 learners in low-cost boarding primary schools were supported with capitation. In addition, the State Department constructed 23 new classrooms and 43 toilets/ Water, sanitation, and health (WASH) facilities. Further, the State Department enrolled 555 special needs education learners in primary boarding schools and rehabilitated 2,411 persons with special needs through the Kenya Institute of Special Education. The State Department enrolled 11,789 trainees in public teachers' training colleges. A total of 17,785 learners were provided with Elimu scholarships and candidates that were registered online for Kenya Certificate of Primary Education sum up to 1,412,097, and those registered for Kenya Certificate of Secondary Education are 901,836.

4.3.5 Project Implementation for Education Sector

Most of the development projects are multi-year in nature. In the first nine months of FY 2022/23, the Education sector incurred a development expenditure of Kshs.11.98 billion representing an absorption rate of 36.1 per cent against a gross development allocation of Kshs.33.17 billion. Table 4.6 summarises the development of some projects with the highest expenditure in the reporting period.

Table 4.6: Education Development Projects with the Highest Expenditure

MDA	Project Name	Project commence date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	First nine months FY 2022/23 (Kshs. Mn)		Project Completion rate (%)
						Total Disbursements	Amount paid	
State Department for Early Learning and Basic Education	Kenya Secondary Education Quality Improvement Project	01/01/18	12/31/23	Foreign	20,000.00	6,792.04	5,565.72	44.6
State Department for Early Learning and Basic Education	Kenya Primary Equity in Learning Program	01/06/20	31/12/2021	GoK/Foreign	21,000.00	4,317.78	1,546.66	10.6
Teachers Service Commission	Kenya Secondary Education Quality Improvement	12/01/17	6 years	Donor Funding	2,300.00	600.00	599.95	80.0
State Department for Technical, Vocational Education and Training	GoK - AfDB TVET Phase II Headquarters	07/01/15	7 years	Foreign Borrowings and GoK	7,440.00	829.00	483.70	64.0
State Department for Technical, Vocational Education and Training	East Africa Skills for Transformation and Regional Integration Project (EASTRIP)	01/01/20	4 years	Foreign Borrowings and GoK	4,440.00	500.00	478.89	40.0
State Department for Early Learning and Basic Education	ICT integration in Secondary Schools	08/31/09	06/28/25	GoK	5,000.00	200.00	189.07	56.8
State Department for Technical, Vocational Education and Training	Promotion of Youth Employment and Vocational Training in Kenya Phase 1	07/01/20	4 years	Foreign Borrowings and GoK	2,767.40	485.70	185.51	20.0

MDA	Project Name	Project commence date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	First nine months FY 2022/23 (Kshs. Mn)		Project Completion rate (%)
						Total Disbursements	Amount paid	
State Department for Early Learning and Basic Education	Primary Schools infrastructure Improvement	07/30/10	06/29/25	GoK	4,500.00	340.00	170.00	46.6
State Department for Technical, Vocational Education and Training	GoK Infrastructure Development and Facilities Upgrading for Public TVET Institutions	07/01/13	17 years	GoK	3,790.13	265.00	154.25	50.0
State Department for Early Learning and Basic Education	Construction of Education Resource Centre at KICD-Phase I	04/01/13	06/28/25	GoK	2,833.00	300.00	150.00	48.0
State Department for University Education	Engineering Complex - University of Nairobi	2022/23	2024/25	Foreign Kshs.3957.88 Mn	3,957.88	550.00	145.00	8.0

Source: *MDAs*

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

4.4.1 Introduction

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

The EI&ICT sector aims to provide an efficient, affordable, and reliable infrastructure critical for the socio-economic transformation underscored in the Third Medium Term Plan (MTP III) 2018-2022 of the Kenya Vision 2030 and catalysed the realisation of the government's agenda.

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

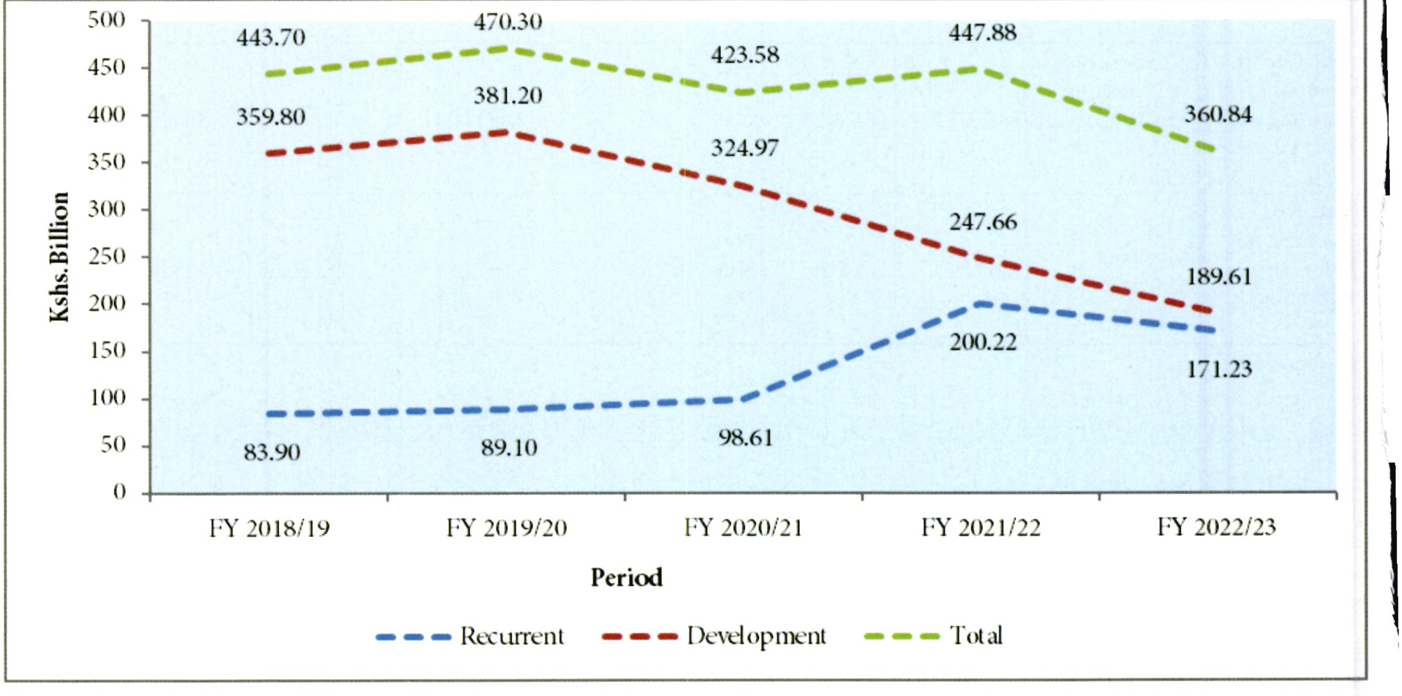
4.4.2 Budget Performance for EI & ICT Sector

The budgetary allocation to the EI&ICT sector in FY 2022/23 was Kshs.407.76 billion, revised to Kshs.360.85 billion in Supplementary Budget I, compared to Kshs.447.88 billion allocated in FY 2021/22. The EI & ICT sector allocation represents 8.9 per cent of the revised gross national budget. The budget comprised Kshs.189.61 billion (53 per cent) for development activities and Kshs.171.23 billion (47 per cent) for recurrent expenditure. The State Department of Infrastructure received the highest budgetary allocation at Kshs.185 billion (51.3 per cent of the sector's budget), while the State Department for Mining had the lowest budgetary allocation at Kshs.368.94 billion (less than 1 per cent of the EI & ICT sector allocation).

The State Department for Infrastructure received the highest budgetary allocation attributed to its critical programmes in the construction of roads and bridges, rehabilitation and maintenance of roads in the country. In Supplementary Budget I, the highly affected MDAs with the budget cut was the State Department for Infrastructure and the State Department for Housing and Urban Development. The State Department for Infrastructure recorded a net decrease of Kshs.36.3 billion mainly due to budget rationalization. The State Department for Housing and Urban Development recorded a net decline of Kshs.6.9 billion due to the rationalization of expenditures. Highly affected projects include Nairobi Bus Rapid Transport Project (Kshs.1 billion) and Kenya Informal Settlement Improvement Project - Phase II (Kshs.3.5 billion).

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

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



Source: *National Treasury*

The total exchequer issues to the EI&ICT sector amounted to Kshs.70.68 billion, representing 49.5 per cent of the sector's revised net estimates. This amount comprised Kshs.34.41 billion for development expenditure, representing 42.4 per cent of development revised net estimates, and Kshs.36.27 billion for recurrent spending representing 59 per cent of recurrent revised net estimates. Table 4.7 shows an EI&ICT sector analysis of exchequer issues and expenditures in the first nine months of FY 2022/23.

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% Of Exchequer to Revised Net Estimates	% Of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% Of Exchequer to Net estimate	% Of Expenditure to Revised Gross Estimates
State Department for Infrastructure	115.70	53.24	26.73	42.16	50.2	36.4	69.30	1.48	0.87	46.90	58.8	67.7

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% Of Exchequer to Revised Net Estimates	% Of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% Of Exchequer to Net estimate	% Of Expenditure to Revised Gross Estimates
State Department for Transport	2.74	2.74	0.02	0.10	0.9	3.8	10.72	1.54	0.20	0.34	12.9	3.2
State Department for Shipping and Maritime.	0.69	-	-	0.06	-	8.7	2.16	0.54	0.28	1.23	50.9	56.9
State Department for Housing & Urban Development	12.22	11.04	2.53	5.96	22.9	48.7	1.21	1.21	0.76	0.88	63.2	72.9
State Department for Public Works	0.79	0.54	0.24	0.20	44.5	25.2	3.10	2.19	1.49	1.63	68.3	52.5
State Department for Information Communication Technology & Innovation	11.21	1.31	0.49	5.90	37.2	52.7	2.80	2.09	1.38	1.57	66.3	56.2
State Department for Broadcasting and Telecommunications	0.29	0.29	0.01	-	4.3	-	6.12	3.45	2.59	4.04	75.0	66.0
Ministry of Energy	43.34	11.84	4.36	22.64	36.8	52.2	11.69	5.33	2.69	2.79	50.5	23.8
State Department for Mining	0.13	0.13	-	-	-	-	0.24	0.21	-	-	-	-
Ministry of Petroleum and Mining	2.50	0.03	0.03	1.38	100	55.0	63.89	43.46	26.00	62.85	59.8	98.4
Total	**189.61**	**81.16**	**34.41**	**78.41**	**42.4**	**41.3**	**171.23**	**61.49**	**36.27**	**122.24**	**59.0**	**71.4**

Sector Summary

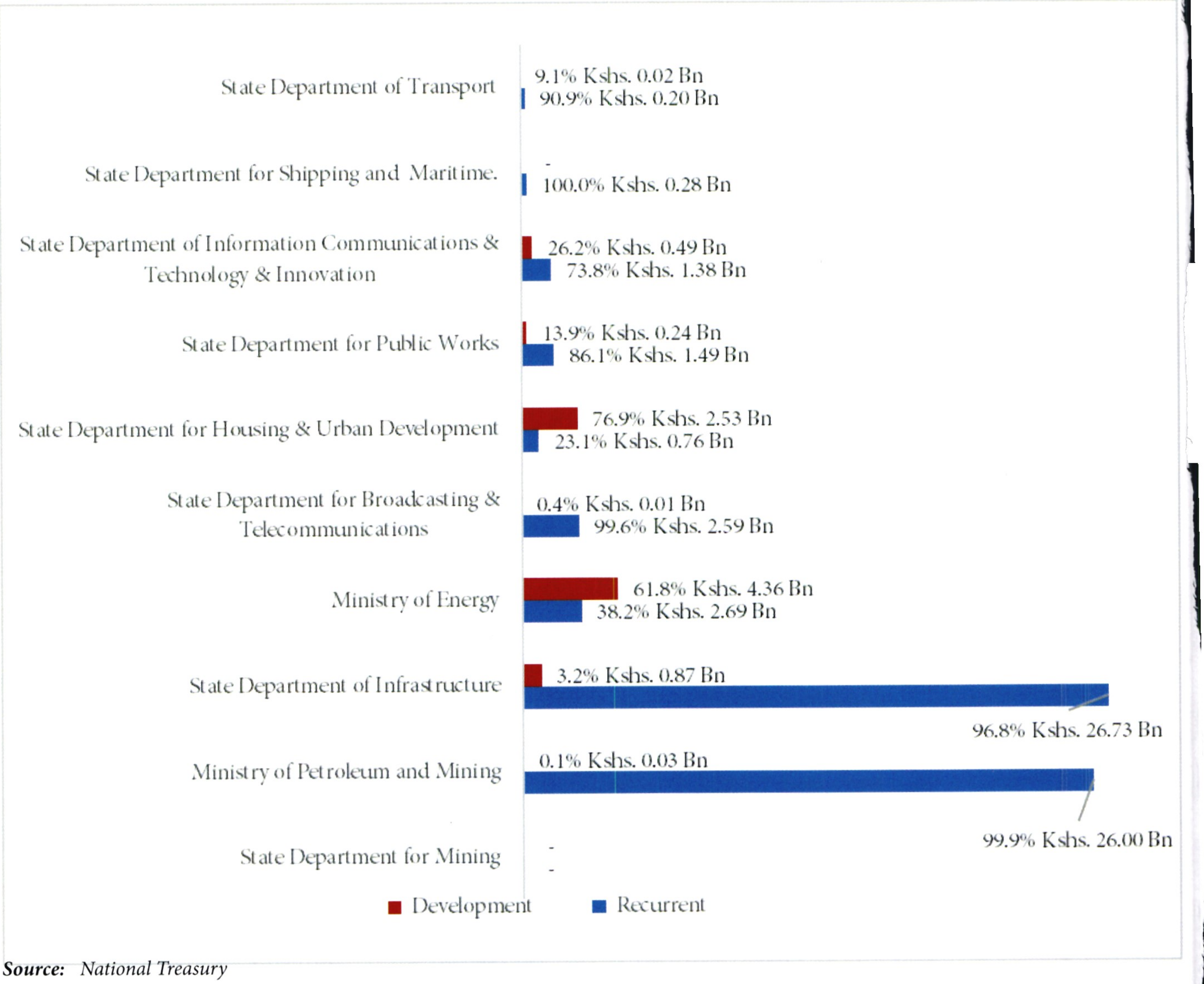
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Development	189.61	81.16	34.41	78.41	42.4	41.3
Recurrent	171.23	61.49	36.27	122.24	59.0	71.4
Total	**360.85**	**142.65**	**70.68**	**200.64**	**49.5**	**55.6**

Source: *MDAs and National Treasury*

In the period under review, the Ministry of Petroleum and Mining received the highest proportion of development exchequer issues to development revised net estimates at 100 per cent. The State Department for Transport received the lowest at 0.9 per cent during the year under review.

The State Department for Broadcasting and Telecommunications recorded the highest proportion of recurrent exchequer issues to recurrent revised net estimates of 75 per cent. The State Department for Transport recorded the lowest ratio of 12.9 per cent. Figure 4.6 shows the EI & ICT sector's exchequer issues in the first nine months of FY 2022/23.

Figure 4.6: Exchequer Issues to the EI & ICT Sector



Source: *National Treasury*

The total expenditure for the EI&ICT sector amounted to Kshs.200.64 billion, representing 55.6 per cent of the revised gross estimates, compared to Kshs.274.69 billion (80.7 per cent), recorded in a similar period in FY 2021/22. This amount comprised Kshs.78.41 billion for the development budget representing an absorption rate of 41.3 per cent, compared to 55.9 per cent recorded in FY 2021/22, and Kshs.122.24 billion for recurrent expenditure representing 71.4 per cent of the recurrent gross estimates, compared to 149.7 per cent recorded in FY 2021/22.

The Ministry of Petroleum and Mining recorded the highest absorption of the development budget at 55 per cent, while the State Department for Transport recorded the lowest at 3.8 per cent. The Ministry of Petroleum and Mining recorded the highest recurrent expenditure to gross estimates at 98.4 per cent. The

State Department for Transport recorded the lowest recurrent budget absorption at 3.2 per cent.

4.4.3 Financial Performance by Programmes and Sub-Programmes for EI&ICT Sector

The EI & ICT sector budgetary allocation was to fund thirty-one programmes and fifty-nine sub-programmes. Table 4.8 shows budget execution by programmes.

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

Programmes	Sub-Programmes	Approved Estimates (Revised) (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption rate (%)
		Recurrent	**Development**	**Total**	**Recurrent**	**Development**	**Total**	
State Department of Transport								
General Administration, Planning and Support Services	Human Resources and Support Services	219.89	185.00	404.89	153.38	-	153.38	37.9
	Financial Management Services	6.93	45.00	51.93	2.46	3.01	5.47	10.5
	Information Communications Services	3.29	-	3.29	0.75	-	0.75	22.9
Rail Transport	Rail Transport	-	1,892.50	1,892.50	-	-	-	-
Marine Transport Services	Marine Transport	889.83	468.00	1,357.83	4.67	1.98	6.64	0.5
Air Transport Services	Air Transport	8,939.17	50.00	8,989.17	26.18	-	26.18	0.3
Road Transport Services	Road Safety (Road Transport Safety and Regulation)	662.67	100.00	762.67	156.78	100.00	256.78	33.7
	Sub-Total	**10,721.77**	**2,740.50**	**13,462.27**	**344.21**	**104.98**	**449.19**	**3.3**
State Department of Infrastructure (Roads)								
Road Transport	Construction of Roads and Bridges	-	72,936.19	72,936.19	-	24,253.65	24,253.65	33.3
	Rehabilitation of Roads	-	29,904.74	29,904.74	-	17,682.80	17,682.80	59.1
	Maintenance of Roads	66,731.00	10,925.50	77,656.50	45,590.54	1,575.00	47,165.54	60.7
	Design of Roads and Bridges	-	-	-	173.27	-	173.27	
	General Administration, Planning, and Support Services	2,569.52	1,935.57	4,505.09	1,142.45	1,799.87	2,942.32	65.3
	Sub-Total	**69,300.52**	**115,702.00**	**185,002.52**	**46,906.26**	**45,311.32**	**92,217.59**	**49.8**
State Department for Shipping & Maritime Affairs								
Marine Transport	Administrative Services	237.37	-	237.37	135.16	-	135.16	56.9
	Shipping Affairs	98.52	-	98.52	105.89	-	105.89	107.5
	Maritime Affairs	1,823.72	689.00	2,512.72	988.14	60.13	1,048.27	41.7
	Sub-Total	**2,159.62**	**689.00**	**2,848.62**	**1,229.19**	**60.13**	**1,289.32**	**45.3**
State Department for Housing and Urban Development								

Programmes	Sub-Programmes	Approved Estimates (Revised) (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Housing Development and Human Settlement	Housing Development	382.28	4,977.00	5,359.28	276.21	2,387.05	2,663.26	49.7
	Estate Management	306.43	1,018.00	1,324.43	218.63	725.75	944.38	71.3
	Delivery of Affordable and Social Housing Units	3.27	2,750.00	2,753.27	1.24	1,432.71	1,433.95	52.1
Urban and Metropolitan Development	Metropolitan Planning	219.76	729.00	948.76	179.73	500.09	679.82	71.7
	Urban Development and Planning Services	47.00	2,746.00	2,793.00	31.43	910.55	941.99	33.7
General Administration, Planning, and Support Services	Administration, Planning & Support Services	248.07	-	248.07	172.98	-	172.98	69.7
	Sub-Total	**1,206.81**	**12,220.00**	**13,426.81**	**880.22**	**5,956.15**	**6,836.37**	**50.9**
State Department for Public Works								
Government Buildings	Stalled and new Government buildings	458.36	305.93	764.29	346.90	88.77	435.68	57.0
Coastline Infrastructure and Pedestrian Access	Coastline Infrastructure Development	146.14	55.56	201.70	104.16	27.20	131.36	65.1
	Pedestrian access	-	120.44	120.44	-	62.31	62.31	51.7
General Administration, Planning, and Support Services	Administration, Planning & Support Services	295.10	-	295.10	190.15	-	190.15	64.4
	Procurement, Warehousing, and Supply	54.91	11.00	65.91	28.94	2.36	31.31	47.5
Regulation and Development of the Construction Industry	Regulation of Constructions	2,093.30	250.00	2,343.30	926.57	-	926.57	39.5
	Research Services	31.35	24.00	55.35	23.72	4.79	28.50	51.5
	Building Standards	21.36	25.07	46.42	7.43	14.01	21.44	46.2
	Sub-Total	**3,100.52**	**792.00**	**3,892.52**	**1,627.88**	**199.44**	**1,827.32**	**46.9**
State Department for ICT & Innovation								
General Administration Planning and Support Services	General Administration, Planning, and Support Services	331.44	-	331.44	162.93	-	162.93	49.2
ICT Infrastructure Development	ICT Infrastructure Connectivity	-	1,845.00	1,845.00	-	665.32	665.32	36.1
	ICT and BPO Development	535.66	9,099.70	9,635.36	326.30	1,910.26	2,236.56	23.2
	Digital Learning	-	20.00	20.00	-	-	-	-
EGovernment Services	EGovernment Services	1,929.56	246.00	2,175.56	652.20	116.17	768.37	35.3
	Sub-Total	**2,796.66**	**11,210.70**	**14,007.36**	**1,141.42**	**2,691.75**	**3,833.17**	**27.4**
State Department for Broadcasting & Telecommunication								

Programmes	Sub-Programmes	Approved Estimates (Revised) (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration Planning and Support Services	General Administration, Planning, and Support Services	224.49	-	224.49	151.25	-	151.25	67.4
Information and Communication Services	News and Information Services	4,000.65	162.13	4,162.78	2,294.85	-	2,294.85	55.1
	Brand Kenya Initiative / Kenya Yearbook Initiative	163.16	7.50	170.66	124.13	-	124.13	72.7
	ICT and Media Regulatory Services	813.30	-	813.30	632.25	-	632.25	77.7
Mass Media Skills Development	Mass Media Skills Development	223.32	35.00	258.32	172.36	-	172.36	66.7
Film Development Services Programme	Film Development Services	695.22	84.50	779.72	666.02	-	666.02	85.4
	Sub-Total	**6,120.15**	**289.13**	**6,409.27**	**4,040.86**	-	**4,040.86**	**63.0**
Ministry of Energy								
General Administration Planning and Support Services	Administrative Services	189.56	58.00	247.56	118.24	13.55	131.79	53.2
	Planning and Project Monitoring	22.83	-	22.83	14.79	-	14.79	64.8
	Financial Services	129.85	150.00	279.85	44.53	55.70	100.22	35.8
Power Generation	Geothermal generation	1,880.82	8,982.00	10,862.82	239.23	4,147.00	4,386.23	40.4
	Development of Nuclear Energy	990.00	380.00	1,370.00	291.83	171.60	463.44	33.8
	Coal Exploration and Mining	-	380.00	380.00	-	125.91	125.91	33.1
Power Transmission & Distribution	National Grid System	6,397.90	25,800.86	32,198.76	1,800.77	16,948.25	18,749.02	58.2
	Rural Electrification	1,995.39	6,443.00	8,438.39	214.03	705.10	919.13	10.9
Alternative Energy Technologies	Alternative Energy Technologies	88.06	1,146.00	1,234.06	62.91	476.64	539.55	43.7
	Sub-Total	**11,694.40**	**43,339.86**	**55,034.26**	**2,786.32**	**22,643.76**	**25,430.08**	**46.2**
State Department for Mining								

Programmes	Sub-Programmes	Approved Estimates (Revised) (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration Planning and Support Services	General Administration and Support Services	186.75	-	186.75	-	-	-	-
Mineral Resources Management	Mineral Resources Development	0.43	-	0.43	-	-	-	-
	Geological survey and mineral exploration	23.23	60.51	83.74	-	-	-	-
Geological Survey and Geoinformation Management	Geological Survey	27.30	70.70	98.01	-	-	-	-
	Sub-Total	**237.72**	**131.21**	**368.94**	-	-	-	-
Ministry of Petroleum and Mining								
Exploration and Distribution of Oil and Gas	Oil and Gas Exploration	69.20	2,139.29	2,208.48	47.61	1,089.46	1,137.07	51.5
	Distribution of Petroleum and Gas	-	343.50	343.50	-	261.80	261.80	76.2
General Administration Planning and Support Services	General Administration and Support Services	63,569.28	-	63,569.28	62,648.53	-	62,648.53	98.6
Mineral Resource Management	Mineral Resource Development	6.29	-	6.29	3.70	-	3.70	58.8
	Geological survey and mineral exploration	205.26	-	205.26	141.47	2.72	144.19	70.2
Geological Survey and Geoinformation Management	Geological Survey	42.06	17.80	59.86	13.67	21.44	35.11	58.7
	Geoinformation Management	-	-	-	-	-	-	
	Sub-Total	**63,892.10**	**2,500.58**	**66,392.68**	**62,854.98**	**1,375.41**	**64,230.40**	**96.7**
	Grand Total	**171,230.27**	**189,614.98**	**360,845.25**	**121,811.35**	**78,342.95**	**200,154.30**	**55.5**

Source: *MDAs and National Treasury*

Analysis of Programme and sub-programmes shows that the General Administration and Support Services sub-programme under the General Administration Planning and Support Services Programme in the Ministry of Petroleum and Mining recorded a high absorption rate of 98.6 per cent. The Film Development Services sub-programme under the Film Development Services Programme in the State Department for Broadcasting & Telecommunication recorded an absorption rate of 85.4 per cent.

In contrast, the Air Transport sub-programme under the Air Transport Services Programme within the State Department of Transport recorded the lowest budget absorption at 0.3 per cent. Followed by the Marine Transport sub-programme under the Marine Transport Services Programme within the State Department of Transport recorded the lowest absorption of the budget at 0.5 per cent.

4.4.4 Key Achievements for the EI&ICT Sector

The State Department of Broadcasting and Telecommunications, within the News and Information Services Sub-Programme, produced 192 daily news and information briefs, gave 3,189 Television (TV) news items, and prepared 39 weekly information briefs against a set target of 253 daily news, 3,100 TV news items, and 52 weekly information briefs respectively. Under the Kenya Yearbook Initiative Sub-Programme, the State Department published the Uhuru Kenyatta Cabinet, the Quarterly Magazine Agenda Kenya, and the ICT Youth and Future of Work. Under the Media Regulatory Services Sub-Programme, the State Department trained 1,674 Journalists and accredited 6,537 Journalists against targets of 1,400 Journalists and 5,500 Journalists respectively.

Under the ICT and Digital Economy, under the ICT Infrastructure Connectivity Sub-Programme, the State Department and digital economy maintained 660 sites under the last mile county connectivity leading to the targeted 95 per cent uptime. Further, the State Department maintained the Rironi to Mau Summit Optical Fibre Cable, leading to the targeted uptime of 95 per cent. Additionally 200 Kilometres of a redundant fibre network was established under the fibre connectivity from Eldoret to Nadapal (border between Kenya and South Sudan-Turkana County), against a target of 330 Kilometres. Also, within the ICT and Business Process Outsourcing Development Programme, the State Department recruited and trained 400 interns at par with the target.

The State Department of Transport, under the Air Transport Sub-Programme, reported 98.4 per cent availability of Air Navigation Services Equipment and Infrastructure surpassing the 97 per cent target. The State Department, had a 75.4 per cent compliance with the International Civil Aviation Organization safety requirements and 91.8 per cent compliance with the International Civil Aviation Organization security standards requirements against set targets of 82 per cent and 90 per cent, respectively.

The State Department for Public Works, under the Stalled and New Government Buildings Sub-Programme, 79 new government buildings were designed, supervised to 100 per cent, and rehabilitated 53 Government Buildings and maintained. Also, Voi Pool Housing which had stalled was implemented from 68 per cent to 70 per cent against the desired target of 75 per cent implementation status. The State Department implemented to various levels averaging 65.4 per cent implementation status of completion for five County Governments headquarters against an average targeted implementation status of 73.8 per cent, that is, (a) Isiolo County Headquarters implementation status moved from 53.5 per cent to 60 per cent, (b) Nyandarua County Headquarter implementation status moved from 45 per cent to 60 per cent, (c) Tharaka Nithi County Headquarter implementation status remained at 82 per cent, (d) Tana River County Headquarters implementation status moved from 66 per cent to 70 per cent, and (e) Lamu County Headquarters moved from 45 per cent to 60 per cent. Under the Coastline Infrastructure and Pedestrian Access Sub-Programme, the New Mokowe Jetty was implemented from 88 per cent to the targeted 96 per cent completion level and Mtangawanda Jetty was complete and in use.

Under the Housing Development Sub-Programme the State Department for Housing and Urban Development, the completion of 605 affordable housing units in Bondeni in Nakuru was 77 per cent and 89 per cent for housing units for Disciplined forces. Also, 990 social housing units at Mukuru were ongoing at an average of 68 per cent completion and the excavation for the sub-structure was ongoing for 4,435 social houses in Kibera Zone B. Under the Urban and Metropolitan Development Sub-Programme, the State Department completed the Economic Stimulus Program Awelo and Salgaa markets and construction of other markets was ongoing at various levels as follows; Sega market at 40 per cent completion rate, Sirisia Market at 50 per cent completion rate, and Ogembo market at 70 per cent completion rate.

Within the Shipping Affairs Sub-Programme, the State Department for Shipping and Maritime Affairs offered sea time to 24 seafarers and lifted 61 twenty-foot equivalent units. Under the Maritime Affairs Sub-Programme, the State Department, through the Bandari Maritime Academy, developed 18 curricula and is training 3,997 trainees. Also, through the Kenya Maritime Authority, the State Department has fitted 50 small vessels with unique identification numbers and trained 90 persons in maritime search and rescue.

The Ministry of Energy, through the Kenya Generating Company, completed 99.5 per cent of 83.3 megawatts of Olkaria 1 unit six power plant and a 10 per cent completion rate of 51 mega watts Olkaria 1 Rehabilitation Power Plant. Through the Geothermal Development Company, the Ministry of Energy drilled four wells and an additional 8.8 mega watts of steam equivalent was discharged. Kenya Transmission Company constructed 76 kilometres of electricity transmission, while the Kenya Power and Lighting Company constructed 300.77 kilometres of distribution lines. Kenya Power and Lighting Company connected an additional 166,983 customers. The Rural Electrification and Renewable Energy Corporation connected 302 public facilities with power and installed 146 transformers in the constituencies.

During the review period, the Ministry of Petroleum and Mining marketed Petroleum Blocks through local and international conferences. Kenya's position paper on available prospects and acreage was presented to potential investors. During the period under review, 20 blocks were marketed. Under the Lokichar Oil Field delivery unit, the Ministry conducted a series of Community engagements and sensitization to have stakeholders aligned towards developing the Land acquisition plan and resettlement framework in the Upstream Development area. Also, the Ministry distributed 3,450,500 metric tonnes of petroleum products.

The State Department for Roads, through the Kenya Institute of Highways & Building Technology, trained 656 plant operators, 370 contractors, and 1,684 technicians/ artisans. The State Department, under the Construction of Roads and Bridges Sub-Programme, constructed 313 kilometres of roads and built six bridges. Also, under the Rehabilitation of Roads Sub-Programme, the State Department rehabilitated 40 kilometres of roads. In addition, the State Department maintained 31,579 kilometres of roads.

4.4.5 Project Implementation for EI&ICT Sector

In the first nine months of FY 2022/23, the EI & ICT sector incurred a development expenditure of Kshs.78.34 billion representing an absorption rate of 41.3 per cent against a gross development allocation of Kshs.189.61 billion. Table 4.9 summarises some of the development projects with the highest expenditure in the EI & ICT sector reporting period.

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

MDA	Project Name	Project commence date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	First nine months FY 2022/23 (Kshs. Million)		Project completion rate (%)
						Total Disbursement	Amount paid	
Ministry of Energy	1152100501 Bogoria Silali Geothermal Projects - GDC	01/06/2010	18 years 6 Months	GOK, LOCAL AIA, DONOR	78,029.09	638.24	3,309.50	24
Ministry of Energy	01152101800 500kV HVDC Eastern Electricity Highway Project (Ethiopia –Kenya Interconnector) - KETRACO	15/08/2018	31/03/2022	GoK, ADB, AFD, IDA	60,680.00	2,277.46	2,307.95	99

MDA	Project Name	Project commence date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	First nine months FY 2022/23 (Kshs. Million)		Project completion rate (%)
						Total Disbursement	Amount paid	
Ministry of Energy	1152103202 Kenya Electricity Modernization project - KPLC	17/01/2017	5 Years	IDA	24,800.00	2,310.00	1,776.00	97
State Department of Information Communications & Technology & Innovation	Konza EPCF	03/08/2018	5 Years	Italy	43,355.00	2,575.35	1,625.40	81
Ministry of Energy	1152107901 Kenya Power Transmission Expansion Project - 132kV Awendo Isebania,132kV Sultan Hamud Loitoktok and 220kV Isinya Konza - KETRACO	17/11/2017	31/12/2022	GoK, EX-IM-China	16,000.00	1,286.18	1,366.02	60
State Department for Housing & Urban Development	Construction of Social Housing Units	01/03/2019	01/06/2025	GoK	40,000.00	1,000.00	1,000.00	17
Ministry of Energy	1152104400 Electrification of Public Facilities - REREC	01/07/2012	11 Years	GOK/DP	67,257.00	987.57	987.57	63
State Department for Housing & Urban Development	Economic Stimulus Programme (Kazi Mtaani)	2,020	2,023	GoK	25,000.00	1,000.00	884.17	71
Ministry of Energy	83.3MW Olkaria 1 Unit 6 - KENGEN	09/10/2018	30/07/2023	EIB (Onlent) JICA(Direct loan), KFW (Direct loan), Kengen	19,348.00	2,000.00	874.00	99.5
Ministry of Energy	1152102701 Last mile connectivity - KPLC	01/01/2015	10 yrs	AFDB/EU/ EIB/JICA/ AFD	77,600.00	3,991.00	742.00	72
State Department for Housing & Urban Development	Refurbishment of Government Residential Houses Units	01/07/2018	01/06/2025	GoK	8,927.00	1,018.00	725.75	74
Ministry of Energy	Nuclear Power Plant Siting - Nupea	01/07/2015	11years	GOK	4,000.00	130.00	709.47	18
Ministry of Energy	1152102201 Menengai Geothermal Development Project. - GDC	01/01/2010	17 yrs 8 Months	GOK, Local AIA, Donor	115,926.28	563.24	670.39	"85% (105MW) 32% (60MW) 2% (300MW)"
Ministry of Energy	1152108781 132 kV Rabai Bamburi Kilifi - KETRACO	01/12/2018	31/08/2022	GoK, Spanish Govt	3,670.00	567.48	581.74	60

Source: *MDAs*

4.5 Environment Protection, Water, and Natural Resources (EPW&NR) Sector

4.5.1 Introduction

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

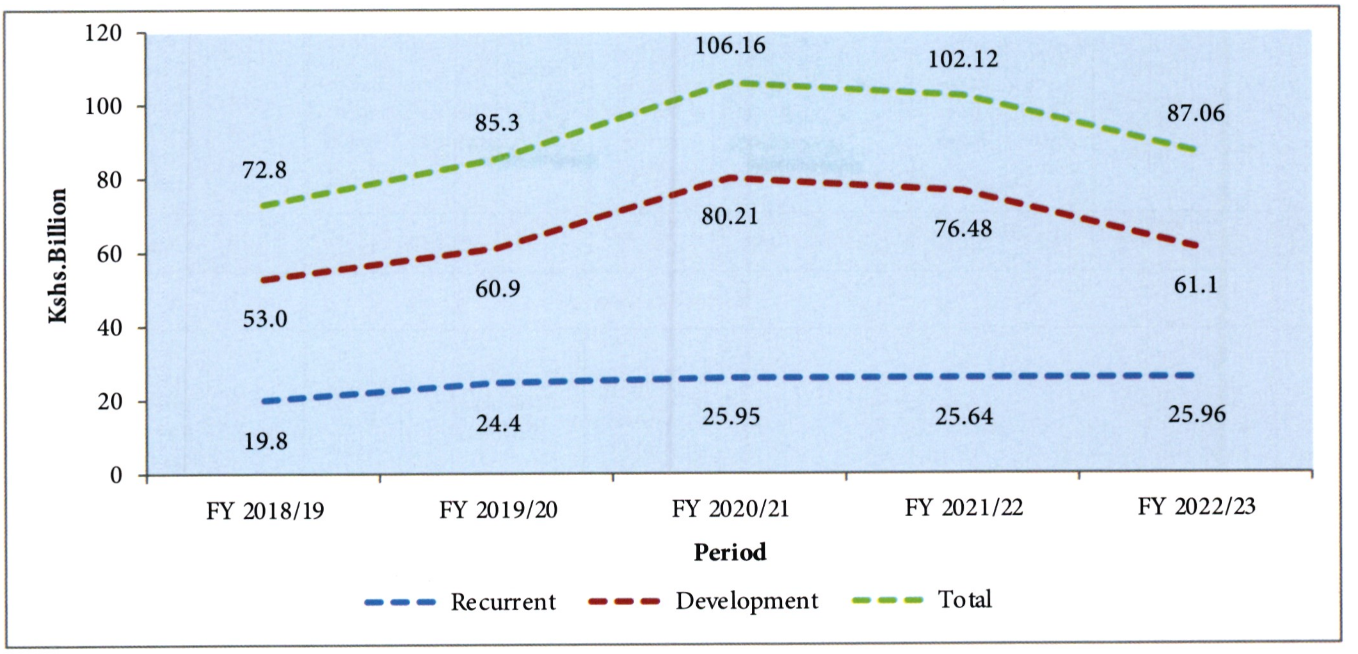
The EPW&NR sector plays a critical role in Kenya's economy, securing, stewarding, and sustaining the environment and natural capital of the country. The overall goal of the EPW&NR sector is to ensure sustainable development in a clean and secure environment. The specific objectives include: providing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

4.5.2 Budget Performance for EPW&NR Sector

The annual budgetary allocation to the EPW&NR sector in FY 2022/23 amounted to Kshs.107.18 billion, revised to Kshs.87.7 billion in Supplementary Budget I, compared to Kshs.102.12 billion allocated in FY 2021/22. The allocation to the EPW&NR sector represents 2.1 per cent of the revised gross national budget. The budget comprised Kshs.61.10 billion (70 per cent) for development activities and Kshs.25.94 billion (30 per cent) for recurrent expenditure. The Ministry of Water, Sanitation, and Irrigation received the highest budgetary allocation at Kshs.60.77 billion (69.8 per cent of the sector's budget), while the State Department for Irrigation had the lowest budgetary allocation at Kshs.2.58 billion (3 per cent of the EPW&NR sector allocation).

The State Department for Irrigation existed as a Department within the Ministry of Water & Sanitation and Irrigation while preparing the Approved Estimates for FY 2022/23. After the government's re-organisation after the change in government administration, the State Department for Irrigation was split from the Ministry of Water, Sanitation and Irrigation. It allocated Kshs.2.6 billion in the Supplementary Budget I amount to Kshs.2.6 billion, comprising Kshs.192.6 million and Kshs.2.4 billion for recurrent and Development expenditures, respectively. In addition, the State Department for Forestry was split from the Ministry of Environment and Forestry and allocated Kshs.2.4 billion and Kshs.289.5 million for recurrent and Development expenditures, respectively. Figure 4.7 shows the budgetary allocation trend for the EPW&NR Sector for FY 2018/19 to FY 2022/23.

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



Source: *National Treasury*

The total exchequer issues to the EPW&NR sector amounted to Kshs.26.27 billion, representing 52.2 per cent of the sector's revised net estimates compared to 62.5 per cent (Kshs.34.52 billion) recorded in a similar period FY 2021/22. The amount comprised Kshs.14.86 billion for development expenditure, representing 46.1 per cent of development revised net estimates compared to 56.7 per cent (Kshs.21.34 billion) recorded in FY 2021/22, and, Kshs.11.41 billion for recurrent expenditure representing 62.9 per cent of recurrent revised net estimates compared to 74.8 per cent (Kshs.13.18 billion) recorded in a similar period in FY 2021/22. Table4.10 shows EPW&NR sector analysis of exchequer issues and expenditures in the first nine months of FY 2022/23.

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Ministry of Water, Sanitation, and Irrigation	54.62	26.94	14.20	33.19	52.7	60.8	6.15	3.84	2.74	2.79	71.3	45.4
State Department for Irrigation	2.39	2.39	-	-	0.0	0.0	0.19	0.12	-	-	0.0	0.0
Ministry of Environment and Forestry	3.57	2.43	0.63	1.41	25.8	39.6	9.11	8.07	6.76	6.63	83.7	72.8
State Department for Forestry	0.29	0.29	-	-	0.0	0.0	2.39	2.15	-	-	0.0	0.0
State Department for Wildlife	0.24	0.19	0.03	0.03	14.9	13.7	8.12	3.95	1.91	2.23	48.4	27.5

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Total	**61.10**	**32.24**	**14.86**	**34.64**	**46.1**	**56.7**	**25.96**	**18.13**	**11.41**	**11.65**	**62.9**	**44.9**

Sector Summary

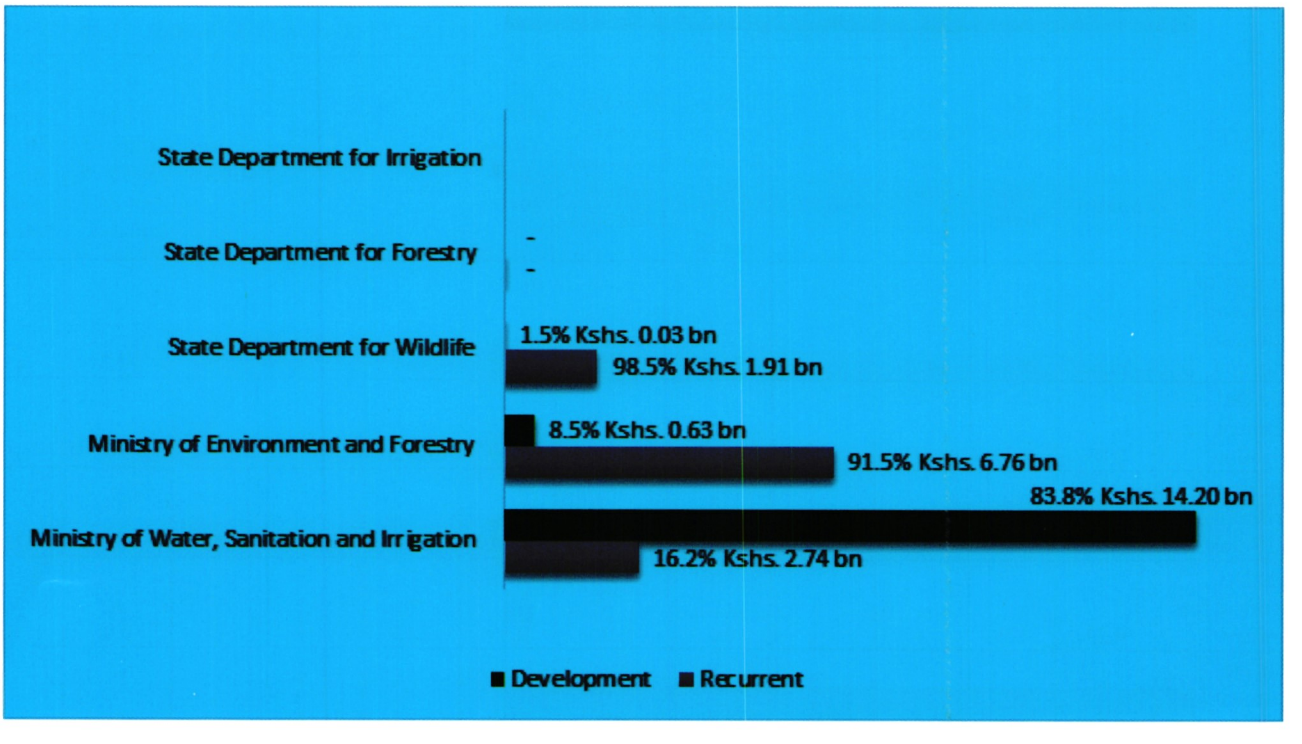
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% Of Exchequer to Revised Net Estimates	% Of Expenditure to Revised Gross Estimates
Development	61.10	32.24	14.86	34.64	46.1	56.7
Recurrent	25.96	18.13	11.41	11.65	62.9	44.9
Total	**87.07**	**50.37**	**26.27**	**46.29**	**52.2**	**53.2**

Source: *MDAs and National Treasury*

In the first nine months of FY 2022/23, the Ministry of Water, Sanitation, and Irrigation recorded the highest proportion of development exchequer issues to the development revised net estimates of 52.7 per cent. The State Department for Wildlife recorded the lowest ratio of 14.9 per cent.

The Ministry of Environment and Forestry recorded the highest proportion of recurrent exchequer issues to recurrent revised net estimates of 83.7 per cent. The State Department for Wildlife recorded the lowest ratio of 48.4 per cent. Figure 4.8 shows the exchequer issues to the EPW&NR Sector in the first nine months of FY 2022/23.

Figure 4.8: Exchequer Issues to EPW&NR Sector



Source: *National Treasury*

The total expenditure for the EPW&NR sector amounted to Kshs.46.29 billion, representing 53.2 per cent of the gross estimates, compared to Kshs.38.14 billion (37.9 per cent), recorded in a similar period in FY 2021/22. This amount comprised Kshs.34.64 billion for the development budget representing an absorption rate of 56.7 per cent, compared to 30.5 per cent (Kshs.23.21 billion) recorded in FY 2021/22, and Kshs.11.65 billion for recurrent expenditure representing 44.9 per cent of the recurrent gross estimates, compared to 61 per cent (Kshs.14.93 billion) recorded in FY 2021/22.

The Ministry of Water, Sanitation, and Irrigation recorded the highest absorption of the development budget at 60.8 per cent, and the State Department for Wildlife recorded the lowest at 13.7 per cent. The Ministry of Environment and Forestry recorded the highest recurrent expenditure to gross estimates at 72.8 per cent. The State Department for Wildlife recorded the lowest recurrent budget absorption at 27.5 per cent.

4.5.3 Financial Performance by Programmes and Sub-Programmes for EPW&NR Sector,

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

Table 4.11: EPW&NR Sectors Budget Performance by Programmes

Programmes	Sub-Programmes	Approved Estimates (Kshs. Mn)			Expenditure (Kshs.Mn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Irrigation								
Water Resources Management	Water Resources Conservation and Protection	-	800.63	800.63	-	-	-	-
Irrigation and Land Reclamation	Land Reclamation	0.46	1.88	2.33	-	-	-	-
	Irrigation and Drainage	137.99	812.94	950.92	-	-	-	-
	Irrigation Water Management	1.22	-	1.22	-	-	-	-
	Irrigation Administration Services	51.93	-	51.93	-	-	-	-
Water Storage and Flood Control	Water Storage and Flood Control	-	414.63	414.63	-	-	-	-
Water Harvesting and Storage for Irrigation	Water Storage for Irrigation	-	138.75	138.75	-	-	-	-
	Water Harvesting for Irrigation	0.98	220.13	221.10	-	-	-	-
	Sub-Total	**192.57**	**2,388.94**	**2,581.51**	-	-	-	-
Ministry of Water, Sanitation, and Irrigation								
General Administration, Planning, and Support Services	Water Policy Management	666.16	491.00	1,157.16	361.27	245.00	606.27	52.4
Water Resources Management	Water Resources Conservation and Protection	1,715.06	9,078.13	10,793.19	675.44	3,071.39	3,746.83	34.7
	Transboundary Waters	-	90.00	90.00	-	48.67	48.67	54.1

Programmes	Sub-Programmes	Approved Estimates (Kshs. Mn)			Expenditure (Kshs.Mn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Water and Sewerage Infrastructure Development	Sewerage Infrastructure Development	3,182.70	23,658.27	26,840.97	1,463.47	7,380.75	8,844.22	33.0
	Sanitation Infrastructure Development and Management	-	8,589.47	8,589.47	-	487.61	487.61	5.7
Irrigation and Land Reclamation	Land Reclamation	44.82	5.63	50.44	21.77	4.87	26.64	52.8
	Irrigation and Drainage	492.58	6,495.51	6,988.09	213.25	2,753.11	2,966.36	42.4
	Irrigation Water Management	5.54	-	5.54	1.84	-	1.84	33.3
	Irrigation Administration Services	12.75	-	12.75	6.09	-	6.09	47.7
Water Storage and Flood Control	Water Storage and Flood Control	-	4,132.38	4,132.38	-	356.58	356.58	8.6
	Water Harvesting	-	500.00	500.00	-	372.15	372.15	74.4
Water Harvesting and Storage for Irrigation	Water Storage for Irrigation	-	416.25	416.25	-	377.50	377.50	90.7
	Water Harvesting for Irrigation	30.57	1,160.38	1,190.94	8.01	651.48	659.49	55.4
	Sub-Total	**6,150.17**	**54,617.01**	**60,767.19**	**2,751.14**	**15,749.11**	**18,500.26**	**30.4**
State Department for Forestry								
Environment Management and Protection	Climate Change Adaptation and Mitigation	-	4.00	4.00	-	-	-	-
Forests and Water Towers Conservation	Forests Resources Conservation and Management	2,012.25	200.25	2,212.50	-	-	-	-
	Forests Research and Development	379.25	82.75	462.00	-	-	-	-
	Water Towers Rehabilitation and Conservation	-	2.50	2.50	-	-	-	-
	Sub-Total	**2,391.50**	**289.50**	**2,681.00**	-	-	-	-
Ministry of Environment and Forestry								
Environment Management and Protection	National Environment Management	1,696.56	676.30	2,372.86	1,458.00	185.79	1,643.79	69.3
	Policy & Governance in Environment Management	144.60	-	144.60	128.07	-	128.07	88.6
	Climate Change Adaptation and Mitigation	-	52.00	52.00	-	30.94	30.94	59.5
General Administration, Planning, and Support Services	General Administration, Planning, and Support Services	751.41	-	751.41	370.50	-	370.50	49.3
Meteorological Services	Modernization of Meteorological Services	1,075.24	164.50	1,239.74	-	19.07	19.07	1.5
	Advertent Weather Modification	-	142.00	142.00	-	37.21	37.21	26.2

Programmes	Sub-Programmes	Approved Estimates (Kshs. Mn)			Expenditure (Kshs.Mn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Forests and Water Towers Conservation	Forests Resources Conservation and Management	3,805.75	2,115.75	5,921.50	2,994.00	592.19	3,586.19	60.6
	Forests Research and Development	1,137.75	278.25	1,416.00	1,105.83	87.75	1,193.58	84.3
	Water Towers Rehabilitation and Conservation	494.00	137.50	631.50	370.50	33.75	404.25	64.0
	Sub-Total	**9,105.31**	**3,566.30**	**12,671.61**	**6,426.90**	**986.70**	**7,413.60**	**58.5**
State Department for Wildlife								
Wildlife Conservation and Management	Wildlife Security, Conservation and Management	7,227.25	243.00	7,470.25	1,707.77	33.22	1,740.99	23.3
	Wildlife Research and Development	665.00	-	665.00	380.25	-	380.25	57.2
	Administrative Services	232.42	-	232.42	145.19	-	145.19	62.5
	Sub-Total	**8,124.67**	**243.00**	**8,367.67**	**2,233.21**	**33.22**	**2,266.43**	27.1
	Grand Total	**25,964.22**	**61,104.75**	**87,068.97**	**11,411.25**	**16,769.03**	**28,180.28**	**32.4**

Source: *MDAs and National Treasury*

Analysis of Programme and sub-programmes analysis shows that the Water Storage for Irrigation sub-programme within the Water Harvesting and Storage for Irrigation Programme under the Ministry of Water, Sanitation, and Irrigation, recorded a high absorption of funds at 90.7 per cent, seconded by Policy and Governance in Environment Management sub-programme under the Environment Management and Protection Programme in the Ministry of Water, Sanitation, and Irrigation recorded an absorption rate of 88.6 per cent.

In contrast, the Modernization of Meteorological Services sub-programme under the Meteorological Services Programme within the Ministry of Environment and Forestry recorded the lowest budget absorption at 1.5 per cent. The State Department for Irrigation and the State Department for forestry did not report expenditures attributed to the creation of the votes in the Supplementary Budget 1 approved in March 2023.

4.5.4 Key Achievements for the EWP&NR Sector

The State Department for Wildlife, under the Wildlife Security Conservation and Management Sub-Programme, undertook 255 clinical interventions for sick and injured animals with a 99 per cent (255/257) success rate. The State Department also restored 4.16 hectares of wildlife habitat through tree planting, and the number of park visitors recorded was 536,000, raising a revenue of Kshs.1.3 billion. Under the Wildlife Research and Training Sub-Programme, the State Department did two publications, i.e., one on long-term trends in elephant mortality and their causes in Kenya and another on the emergency of a robust and inclusive framework for a nationwide assessment of African lions. Further, the State Department mapped two elephant dispersal corridors, i.e. Laikipia–Samburu–Meru and Tsavo–Amboseli circuits.

The Ministry of Water, Sanitation, and Irrigation, through the Nairobi Rivers Basin Restoration Programme, completed 59 per cent of Kasarani Mwiki and 56 per cent of Kahawa West, Githurai Kahawa Sukari Reticulation of sewers. Through the Athi River Restoration Programme, the Ministry restored 38 per cent of the river and completed 82 per cent of Thwake Multipurpose Water Development Programme Phase I. The Ministry reported access to water services of 56 per cent for the Coastal Water Works Development Agency, 63 per cent for the Lake Victoria South Works Development Agency, 52 per cent for the Tana Athi Water Works Development Agency, and 51 per cent for the North Rift Valley Water Works Development Agency. The Ministry also drilled 42 exploratory boreholes in Kitui Kajiado and Oloitoktok. Under the Spate Irrigation for Climate Resilience in Samburu, the Ministry stored 490,000 cubic meters of water and irrigated 326.67 acres of land.

The State Department for Environment and Forestry, through the National Tree Planting Campaign Project, produced 30,758 kilograms of tree seeds. Under the Forest Research and Development Sub-Programme, the State Department maintained 37.1 hectares of seed sources and established 6 hectares of new seed sources. Further, 12 partners and communities were trained in forestry technologies.

4.5.5 Project Implementation for EWP&NR Sector

In the first nine months of FY 2022/23, the EWP&NR sector incurred a development expenditure of Kshs.16.77 billion representing an absorption rate of 27.4 per cent against a gross development allocation of Kshs.61.1 billion. Table 4.12 summarises some the development projects with the highest spending in the reporting period for the EWP&NR sector.

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

MDA	Project Name	Project commence date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	First nine months FY 2022/23 (Kshs. Million)		Project completion rate (%)
						Total Disbursement	Amount paid	
Ministry of Water, Sanitation and Irrigation	1109110700 National Expanded Irrigation Programme (ESP) - National Irrigation Authority	01/06/12	18 - years	GoK	123,930.00	1,617.00	1,617.00	40.0
Ministry of Water, Sanitation and Irrigation	1109112700 Water and Sanitation Development Project (WSDP) - Ministry Headquarters	01/12/17	5 - years	GoK/ Foreign	33,000.00	1,600.00	1,600.00	30.0
Ministry of Water, Sanitation and Irrigation	1107101780 Water Security and Climate Resilience (Project Advanced) (KWSCRP-1) - Ministry Headquarters	01/01/12	12 - years	GoK/Foreign	19,370.00	1,326.00	1,326.00	81.0
Ministry of Water, Sanitation and Irrigation	1109107900 Kenya Towns Sustainable Water Supply and Sanitation Programme - Tana - Tana Water Works Development Agency	01/01/17	7 - years	GoK/Foreign	12,172.00	1,043.00	1,043.00	92.0

MDA	Project Name	Project commence date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	First nine months FY 2022/23 (Kshs. Million)		Project completion rate (%)
						Total Disbursement	Amount paid	
Ministry of Water, Sanitation and Irrigation	1109107800 Kenya Town Sustainable water Supply and Sanitation Programme - RV - Central Rift Valley Water Works Development Agency	01/07/17	5 - years	GoK/Foreign	15,924.00	981.00	981.00	74.0
Ministry of Water, Sanitation and Irrigation	1109102100 Nairobi Rivers Basin Restoration Pros Sewerage Improvement - Athi Water Works Development Agency	07/01/19	5 - years	GoK/Foreign	8,800.00	768.00	768.00	20.0
Ministry of Water, Sanitation and Irrigation	1109111400 Kenya Town Sustainable Water Supply and Sanitation Programme - Athi - Athi Water Works Development Agency	01/03/17	7 - years	GoK/Foreign	11,863.00	738.00	738.00	65.0
Ministry of Water, Sanitation and Irrigation	1109119800 Household Irrigation Water Harvesting Project - National Irrigation Authority	01/01/19	8 - years	GoK	7,680.00	606.00	606.00	65.0
Ministry of Water, Sanitation and Irrigation	1109118300 Bura Irrigation Scheme - National Irrigation Authority	01/05/13	10 - years	GoK/Foreign	7,356.00	593.00	593.00	85.0
Ministry of Water, Sanitation and Irrigation	1109118800 Mwea Irrigation Devt Project (Thiba dam) - National Irrigation Authority	01/02/11	14 - years	GoK/Foreign	19,967.00	562.00	562.00	99.0
Ministry of Water, Sanitation and Irrigation	1109103400 Kisumu water supply, LVWATSAN - Lake Victoria South Water Works Development Agency	01/07/17	7 - years	GoK/Foreign	7,000.00	514.00	514.00	75.0
Ministry of Environment and Forestry	Forest fire protection Management project	07/07/17	468 weeks	GoK & Donor	1,200.00	910.00	387.00	21.0
Ministry of Water, Sanitation and Irrigation	1109102600 Upper Tana Natural Resources Management Project - Ministry Headquarters	01/07/12	11	GoK/Foreign	8,660.00	385.00	385.00	97.0

MDA	Project Name	Project commence date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	First nine months FY 2022/23 (Kshs. Million)		Project completion rate (%)
						Total Disbursement	Amount paid	
Ministry of Water, Sanitation and Irrigation	1109122200 Rehabilitation of Strategic Water Facilities - NIA - National Irrigation Authority	01/07/21	11	GoK	9,768.00	376.00	376.00	9.0

Source: *MDAs*

4.6 General Economic and Commercial Affairs (GECA) Sector

4.6.1 Introduction

The General Economic and Commercial Affairs (GECA) sector comprises of seven MDAs: The State Departments for Industrialization, Tourism, Trade, East African Community, Investment Promotion, Regional and Northern Corridor Development, and Micro Small and Medium Enterprises Development.

The GECA sector's strategic goals are aligned towards promoting and developing of domestic and regional trade, regional integration, industrialization, investments promotion, MSMES, tourism and regional integration and development.

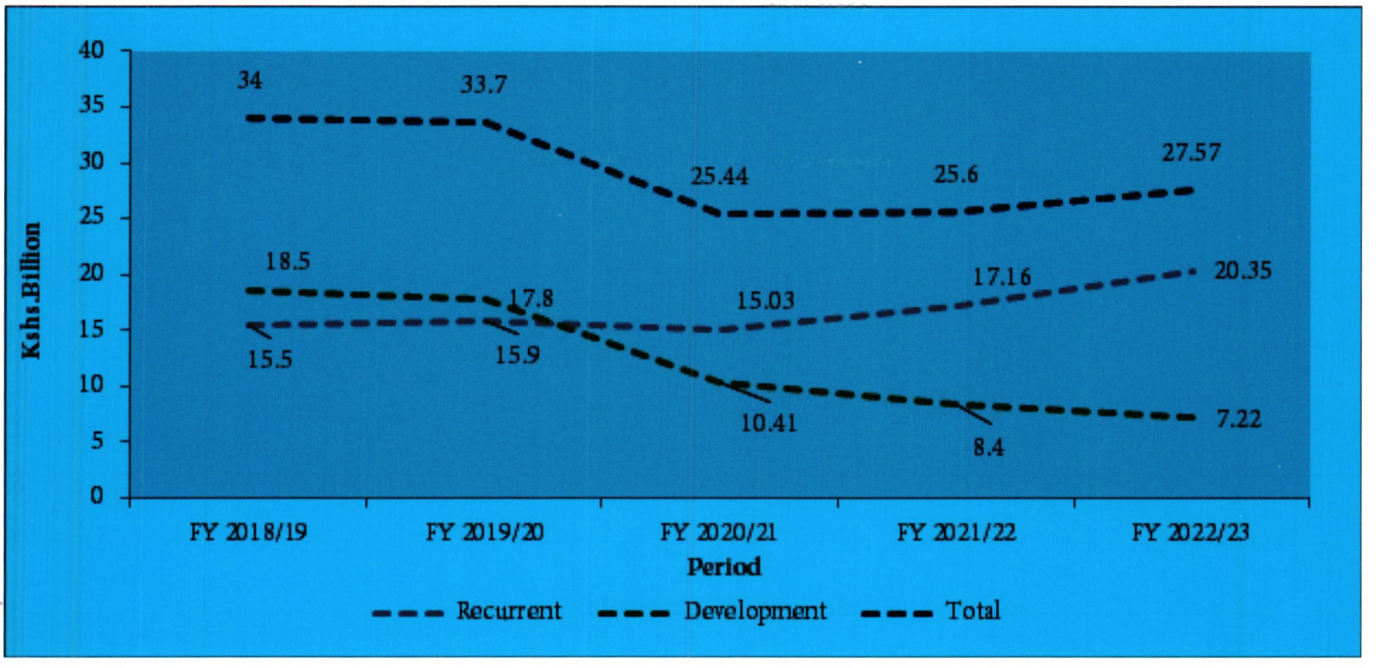
4.6.2 Budget Performance for GECA Sector

The budgetary allocation to the GECA sector in FY 2022/23 amounted to Kshs.26.03 billion, revised to Kshs.27.58 billion in Supplementary Budget I, compared to Kshs.25.6 billion allocated in FY 2021/22. The allocation to the GECA sector represents 0.7 per cent of the revised gross national budget. The budget comprised Kshs.7.22 billion (26 per cent) for development activities and Kshs.20.35 billion (74 per cent) for recurrent expenditure. The State Department for Regional and Northern Corridor Development received the highest budgetary allocation at Kshs.6.67 billion (24.2 per cent of the sector's budget), while the State Department for Micro, Small and Medium Enterprises Development had the lowest budgetary allocation at Kshs.662.02 million (2.4 per cent of the GECA sector allocation).

Following the reorganisation of the government, two votes under the Ministry of Trade namely the State Department for Micro, Small and Medium Enterprises (MSMEs) Development and the State Department for Investment Promotion. In Supplementary Budget I for the FY 2022/23, the State Department for Micro, Small and Medium Enterprises Development was allocated Kshs.662 million, of which Recurrent expenditure is Kshs.616 million and Development expenditure is Kshs.46 million and the State Department for Investment Promotion was allocated Kshs.2.3 Billion consisting of Kshs.905 Million and Kshs.1.4 Billion for recurrent and Development expenditures respectively.

The State Department for Micro, Small and Medium Enterprises Development Recurrent expenditure is on account of additional funds to cater for operations and maintenance and set up costs for the Financial Inclusion Fund; and transfer of Micro, Small Enterprises Authority from the State Department for Trade & Enterprise Development, Youth Enterprise Development Fund from the State Department for Youth Affairs, Youth Employment, and Enterprise from the State Department for Gender and Kenya Industrial Estates from the State Department for Industrialization. The Development expenditure is due to the Youth Employment and Enterprise Initiative transfer from the State Department for Gender. Figure 4.9 shows the budgetary allocation trend for the GECA Sector from FY 2018/19 to FY 2022/23.

Figure 4.9: Budgetary Allocation Trend for the GECA Sector



Source: *National Treasury*

In the period under review, the total exchequer issues to the GECA sector amounted to Kshs.8.22 billion, representing 47.9 per cent of the sector's revised net estimates. This amount comprised Kshs.2.05 billion for development expenditure, representing 29.2 per cent of development revised net estimates, and Kshs.6.17 billion for recurrent spending representing 60.8 per cent of recurrent revised net estimates. Table 4.13 analyses exchequer issues and expenditures to the GECA sector in the first nine months of FY 2022/23.

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
State Department for Trade	1.27	1.27	0.76	0.75	60.3	59.5	2.42	2.29	1.43	1.43	62.6	59.1
State Department Industrialization	1.24	1.24	0.70	0.76	56.9	61.3	2.57	2.23	1.59	1.72	71.4	67.0
State Department for Micro, Small and Medium Enterprises Development	0.05	0.05	-	-	-	-	0.62	0.42	-	-	-	-
State Department for Investment Promotion	1.36	1.36	-	-	-	-	0.91	0.42	-	-	-	-
State Department for East African Community	-	-	-	-	-	-	0.70	0.70	0.38	0.47	53.4	66.2

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
State Department for Regional and Northern Corridor Development	3.29	3.09	0.59	0.59	19.0	18.0	3.38	2.90	1.97	2.21	67.8	65.3
State Department for Tourism	0.03	0.03	-	-	-	-	9.76	1.19	0.80	0.84	67.6	8.6
Total	**7.22**	**7.02**	**2.05**	**2.10**	**29.2**	**29.1**	**20.35**	**10.15**	**6.17**	**6.66**	**60.8**	**32.7**

Sector Summary

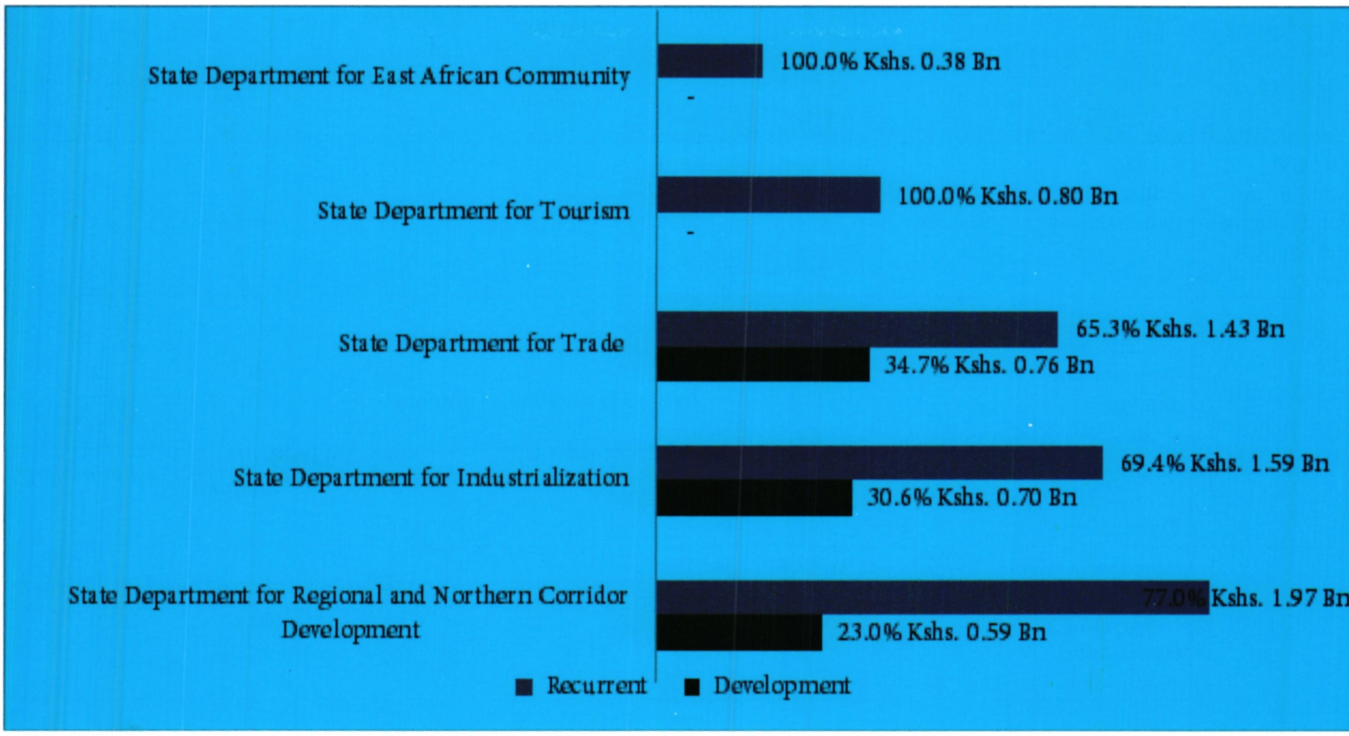
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Development	7.22	7.02	2.05	2.10	29.2	29.1
Recurrent	20.35	10.15	6.17	6.66	60.8	32.7
Total	**27.58**	**17.71**	**8.22**	**8.76**	**47.9**	**31.8**

Source: *MDAs and National Treasury*

In the first nine months of FY 2022/23, State Department for Trade received the highest proportion of development exchequer issues to development revised net estimates at 60.3 per cent, while the State Department for Regional and Northern Corridor Development received the lowest at 19 per cent during the year under review.

The State Department of Industrialization recorded the highest proportion of recurrent exchequer issues to recurrent revised net estimates of 71.4 per cent. The State Department for East African Community recorded the lowest ratio of 53.4 per cent. The newly created votes did not report expenditures in the reporting period since they were not funded by the end of the period. Figure 4.10 shows the exchequer issues to GECA Sector in the first nine months of FY 2022/23.

Figure 4.10: Exchequer Issues to the GECA Sector



Source: *National Treasury*

The total expenditure for the GECA sector amounted to Kshs.8.76 billion, representing 31.8 per cent of the gross estimates, compared to Kshs.10.42 billion (50.6 per cent), recorded in a similar period in FY 2021/22. This amount comprised Kshs.2.10 billion for the development budget representing an absorption rate of 29.1 per cent, compared to 51.8 per cent (Kshs.3.41 billion) recorded in FY 2021/22, and Kshs.6.66 billion for recurrent expenditure representing 32.7 per cent of the recurrent gross estimates, compared to 50 per cent (Kshs.7.01 billion) recorded in FY 2021/22.

The State Department of Industrialization recorded the highest absorption of the development budget at 61.3 per cent. The State Department for Regional and Northern Corridor Development recorded the lowest at 18 per cent. The State Department for Industrialization recorded the highest recurrent expenditure to gross estimates at 67 per cent. The State Department for Tourism recorded the lowest recurrent budget absorption at 8.6 per cent.

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

The budgetary allocation to the GECA sector was to fund seventeen programmes and forty-one sub-programmes. Table 4.14 shows budget execution by programmes and sub-programmes in the first nine months of FY 2022/23.

Table 4.14: GECA Sector Budget Performance by Programmes

Programmes	Sub-Programmes	Approved Estimates (Revised) (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Industrialization								

Programmes	Sub-Programmes	Approved Estimates (Revised) (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration Planning and Support Services	General Administration Planning and Support Services	360.50	-	360.50	266.78	-	266.78	74.0
Industrial Development and Investments	Promotion of Industrial Development and Investments	684.04	338.37	1,022.41	490.65	244.69	735.35	71.9
	Promotion of Industrial Training	265.23	100.00	365.23	98.64	3.96	102.60	28.1
Standards and Business Incubation	Standardization, Metrology, and Conformity Assessment	438.22	-	438.22	231.03	-	231.03	52.7
	Business financing & incubation for MSMEs	213.91	715.61	929.52	204.74	258.90	463.65	49.9
	Promotion of Industrial Products	-	-	-	-	-	-	-
	Industrial Research, Development, and Innovation	606.73	82.49	689.22	463.07	125.00	588.07	85.3
	Sub-Total	**2,568.63**	**1,236.47**	**3,805.10**	**1,754.91**	**632.56**	**2,387.47**	**62.7**
State Department for Micro, Small and Medium Enterprises Development								
Promotion and Development of MSMEs	MSMEs Development and Promotion	204.83	46.00	250.83	-	-	-	-
	Entrepreneurship and Business Development Services	263.32	-	263.32	-	-	-	-
General Administration, Planning and Support Services	General Administration, Planning and Support Services	147.87	-	147.87	-	-	-	-
	Sub-Total	**616.02**	**46.00**	**662.02**	-	-	-	-
State Department for Investment Promotion								
General Administration Planning and Support Services	General Administration Planning and Support Services	87.97	-	87.97	-	-	-	-

Programmes	Sub-Programmes	Approved Estimates (Revised) (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Industrial Development and Investments	Promotion of Industrial Development and Investments	817.79	1,355.08	2,172.87	-	-	-	-
	Sub-Total	**905.76**	**1,355.08**	**2,260.84**	-	-	-	-
State Department for Trade								
Trade Development*	Regional Economic Integration Initiatives	-	-	-	-	- 0.55	- 0.55	
	Fair Trade and Consumer Protection	-	-	-	- 10.42	-	- 10.42	
	Entrepreneur and Management Training	-	-	-	- 0.02	-	- 0.02	
	General Administration, Planning and Support Services	-	-	-	- 0.13	-	- 0.13	
Domestic Trade and Enterprise Development	Promotion of Local Content	67.96	-	67.96	48.11	-	48.11	**70.8**
	Development, Promotion, and Regulation of Wholesale & Retail Trade	150.17	44.95	195.12	2.08	4.14	6.22	**3.2**
	Development, Promotion & Regulation of Micro, Small & Medium Enterprises	379.39	1,220.10	1,599.49	350.68	749.56	1,100.24	**68.8**
Fair Trade Practices and Compliance with Standards	Enforcement of Intellectual Property & Trade Remedies Measures	405.80	-	405.80	21.12	-	21.12	**5.2**
	Enforcement of Legal Metrology	59.64	-	59.64	36.82	-	36.82	**61.7**
	Consumer Protection	32.13	-	32.13	279.35	-	279.35	**869.3**

** Trade Development programme under the State Department for Trade budget was reduced to zero and an expenditure was already incurred and therefore overdrawing the budget item. The COB recommends regularisation of the overdrawn programme in Supplementary Budget II.*

Programmes	Sub-Programmes	Approved Estimates (Revised) (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
International Trade Development and Promotion	Market Diversification and Access	417.20	-	417.20	97.01	-	97.01	23.3
	Export Trade Development, Promotion, and National Branding	553.30	-	553.30	343.70	-	343.70	62.1
General Administration, Planning, and Support Services	General Administration, Planning and Support Services	357.76	-	357.76	254.41	-	254.41	71.1
	Sub-Total	**2,423.35**	**1,265.05**	**3,688.40**	**1,422.72**	**753.15**	**2,175.88**	**59.0**
State Department for East African Community								
East African Affairs and Regional Integration	East African Customs Union	20.75	-	20.75	11.15	-	11.15	53.7
	East African Common Market	342.21	-	342.21	202.61	-	202.61	59.2
	EAC Monetary Union	25.87	-	25.87	17.57	-	17.57	67.9
	Kenya South Sudan Advisory Services	31.25	-	31.25	13.31	-	13.31	42.6
	Business Transformation	39.55	-	39.55	25.45	-	25.45	64.3
	General Administration Planning and Support Services	244.73	-	244.73	140.36	-	140.36	57.4
	Sub-Total	**704.36**	-	**704.36**	**410.45**	-	**410.45**	**58.3**
State Department for Regional and Northern Corridor Development								
Integrated Regional Development	Integrated basin-based Development	3,147.55	3,288.13	6,435.68	2,100.07	590.82	2,690.89	41.8
	Management of Northern Corridor Integration	51.74	-	51.74	22.03	-	22.03	42.6
	General Administration, Planning, and Support Services	178.06	-	178.06	59.51	-	59.51	33.4
	Sub-Total	**3,377.35**	**3,288.13**	**6,665.48**	**2,181.61**	**590.82**	**2,772.43**	**41.6**
State Department for Tourism								

Programmes	Sub-Programmes	Approved Estimates (Revised) (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Tourism Development and Promotion	Niche Tourism Product Development and Diversification	4,315.25	-	4,315.25	153.52	-	153.52	3.6
	Tourism Infrastructure Development	3,780.52	-	3,780.52	-	-	-	-
	Tourism Training and Capacity Building	477.27	-	477.27	67.51	-	67.51	14.1
Tourism Promotion and Marketing	Destination Marketing	459.99	-	459.99	219.99	-	219.99	47.8
	Tourism Promotion	444.64	-	444.64	168.10	-	168.10	37.8
General Administration, Planning and Support Services	General Administration, Planning and Support Services	280.31	34.01	314.32	227.43	-	227.43	72.4
	Sub-Total	**9,757.97**	**34.01**	**9,791.98**	**836.56**	-	**836.56**	8.5
	Grand Total	**20,353.44**	**7,224.74**	**27,578.18**	**6,606.26**	**1,976.53**	**8,582.79**	31.1

Source: *MDAs and National Treasury*

Analysis of Programme and sub-programmes analysis shows that, the Industrial Research, Development, and Innovation sub-programme within the Standards and Business Incubation Programme under the State Department for Industrialization recorded a high absorption of funds at 85.3 per cent. The General Administration Planning and Support Services sub-programme under the General Administration Planning and Support Services Programme in the State Department for Industrialization recorded an absorption rate of 74.0 per cent.

In contrast the Development, Promotion, and Regulation of Wholesale & Retail Trade sub-programme under the Domestic Trade and Enterprise Development Programme within the State Department for Trade recorded the lowest budget absorption at 3.2 per cent.

4.6.4 Key Achievements for the GECA Sector

The State Department of East African Community, under the East African Customs Union Sub-Programme, cumulatively resolved and eliminated 257 non-tariff barriers against a target of 300. Under the East African Common Market Sub-Programme, the State Department implemented 5 per cent of the Lake Victoria Basin Commission multinational maritime communication and transport programme against a target of 10 per cent. The State Department has completed 98% of the East African Kidney Institute. In addition, during the review period, the State Department facilitated 201 participants in the Jumuiya ya Afrika Mashariki Utamaduni Festival against a target of 200 participants.

The State Department for Industrialization, under the Promotion of Industrial Development Sub-Programme, attained 97 per cent completion of machinery and factory modernization at Rift Valley Textiles. In addition, 11 Counties were sensitized on Cotton Farming against a target of 24 Counties. The State Department manufactured 32,202 complete industrial machinery, tools, and parts under the Numerical Machining Complex against a target of 460,135. Further, the State Department attained a completion rate of 33.7 per cent in the modernization of the Numerical Machining Complex Foundry Plant, Computer Numerically Controlled and fabrication workshops. Within the Industrial Research Development and Innovation, the State Department supported 932 industrial enterprises against a target of 1,190 enterprises. And they transferred 26 industrial technology prototypes developed to industries against a target of 25 prototypes.

The State Department for Tourism, within the Destination Marketing Sub-Programme, realised 1,287,115 international and cross-border arrivals that attributed to the realization of tourism earnings of Kshs.231.68 billion in the review period. Under the Tourism Promotion Sub-Programme, the State Department audited 5,478 regulated tourism enterprises and collected Kshs.180.89 million as Appropriations-in-Aid against a target of Kshs.215 million. Further, under the Tourism Infrastructure Development Sub-Programme, the State Department collected a Tourism Fund levy amounting to Kshs.2.95 billion against a target of Kshs.3.49 billion. The State Department also hosted 724 local conferences with 137,255 local delegates.

The State Department for Regional and Northern Corridor Development, through Kerio Valley Development Authority, raised 150,000 mango seedlings and capacity build 300 farmers. Through Tana and Athi Rivers Development Authority, the State Department implemented 13% of the Kieni Integrated Irrigation Project and 13% of the Lower Murang'a Integrated Programme. In addition, through Lake Basin Development Authority, the State Department produced 267 billion fingerlings and irrigated 90 Hectares of land at Lichota, Muhoroni and Alupe. Also, the Lamu Port, South Sudan, Ethiopia Transport Corridor Development Authority completed 47.5 per cent of its Master Plan.

The State Department for Trade, through the Kenya National Trading Corporation, procured and distributed to both Government and private institutions 3,257 metric tonnes of locally produced rice from Mwea and Ahero. Farmer Cooperatives received Kshs.314 million of the procured rice. The State Department, through the Weights and Measures delivery unit, verified at strategic national installations 56 weighing and measuring equipment. Also, through the Kenya Export Promotion and Branding Agency, the State Department, in partnership with the Trade Facilitation Office Canada and the Ministry of Foreign Affairs, respectively, participated in the International Food and Drink Even in London from 19th to 22nd March 2023 and the Kenya-German Business Forum in Berlin. In addition, 765 products were branded with the Made in Kenya Mark during the period under review.

4.6.5 Project Implementation for GECA Sector

In the first nine months of the FY 2022/23, the GECA sector incurred a development expenditure of Kshs.1.98 billion representing an absorption rate of 27.4 per cent against a gross development allocation of Kshs.7.22 billion. Table 4.15 summarises some of the development projects with the highest spending in the GECA sector in the reporting period.

Table 4.15: GECA Development Projects with the Highest Expenditure

MDA	Project Name	Project commence date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	First nine months FY 2022/23 (Kshs. Million)		Project completion rate (%)
						Total Disbursement	Amount paid	
State Department for Regional and Northern Corridor Development	Malindi Integrated Social Health Development Project - Phase II - Coast Development Authority	07/01/19	5 years	Donor	700.00	300.00	225.00	20.0

MDA	Project Name	Project commence date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	First nine months FY 2022/23 (Kshs. Million)		Project completion rate (%)
						Total Disbursement	Amount paid	
State Department of Industrialization	Kenya Industry and Entrepreneurship Project (KIEP)	07/01/18	5 years	GoK & Donor	5,665.00	438.38	166.85	3.0
State Department of Industrialization	Provision of Finances to SMEs in Manufacturing Sector - KIE	07/01/15	5 years	GoK	5,350.00	255.23	151.00	63.0
State Department of Industrialization	Construction on Industrial Research Laboratories KIRDI - South B	06/01/14	7 years	GoK	5,500.00	82.49	125.00	78.0
State Department of Industrialization	Construction on Investors Sheds - EPZA	07/01/22	5 years	GoK	2,693.00	66.67	66.67	-
State Department for Regional and Northern Corridor Development	Resilience Building Program - LAPSEET Corridor Development Authority	07/01/22	5 years	GoK	2,000.00	60.00	60.00	10.0
State Department for Regional and Northern Corridor Development	Transaction Advisory Services and Tech Assistance LAPSSET - LAPSEET Corridor Development Authority	07/01/17	6 years	GoK/ Donor	220.00	50.00	50.00	53.0
State Department for Trade	Construction of Constituency Industrial Development Centres ESP-HQ	07/01/15	6 years	GoK	1,260.00	100.00	50.00	73.9
State Department of Industrialization	Infrastructure and Civil Works Development - KITI	07/01/16	5 years	GoK	860.00	47.00	47.00	44.0
State Department of Industrialization	Development of Athi-River textile Hub - EPZA	07/01/14	6	GoK	8,240.00	46.25	46.25	65.0
State Department of Industrialization	Cotton Development (RIVATEX) subsidy and Extension Support	07/01/18	5	GoK	1,187.00	35.69	35.69	31.0
State Department of Industrialization	Modernization of RIVATEX Machinery	07/01/15	5	GoK & Donor	7,200.00	33.10	33.10	95.0

Source: *MDAs*

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

4.7.1 Introduction

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

The GJLO Sector creates a favourable environment for the country's economic, social, and political development necessary for fulfilling the objectives of the Kenya Vision 2030. It comprises institutions with linkages in peace and security building, correctional services, legal advisory services to government agencies, national government representation in civil proceedings and matters before foreign courts and tribunals, and dispensation of justice. The GJLO Sector also significantly promotes good governance, integrity, and corruption eradication, provides public prosecution services, regulates political parties, and protects witnesses and human rights. Further, the sector also delimits electoral boundaries and manages electoral processes, promoting gender equality, including marginalised groups and communities, and oversight of police operations.

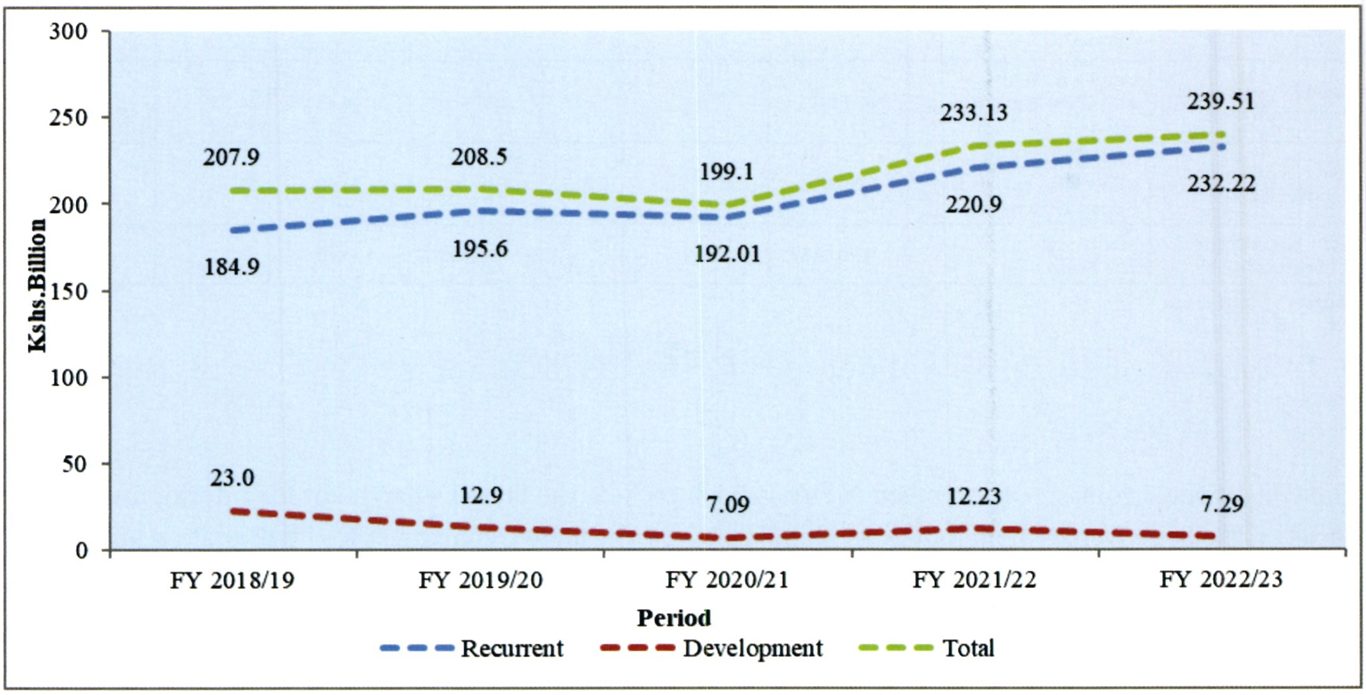
Besides, GJLO Sector plays a role in border management, peace-building and conflict management, registration services, gaming industry regulation, population management services, eradicating drugs and substance abuse, crime research, and government printing services. The Sector also plays a crucial role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

4.7.2 Budget Performance for GJLO Sector

The budgetary allocation to the GJLO Sector in FY 2022/23 was Kshs.234.41 billion, revised to Kshs.239.51 billion in Supplementary Budget I, compared to Kshs.233.13 billion allocated in FY 2021/22. The allocation to the GJLO sector represents 5.9 per cent of the revised gross national budget. The budget comprised Kshs.10.01 billion (3 per cent) for development activities and Kshs.232.22 billion (97 per cent) for recurrent expenditure. The State Department for Interior and Citizen Services received the highest budgetary allocation at Kshs.111.34 billion (46.5 per cent of the sector's budget), while the National Gender & Equality Commission had the lowest budgetary allocation at Kshs.0.41 billion (0.17 per cent) of the GJLO sector allocation).

Figure 4.11 shows the budgetary allocation trend for the GJLO sector for FY 2018/19 to FY 2022/23.

Figure 4.11: Budgetary Allocation Trend for the GJLO Sector



Source: *National Treasury*

In the first nine months of FY 2022/23, the total exchequer issues to the GJLO sector amounted to Kshs.154.22 billion, representing 65.1 per cent of the sector's revised net estimates compared to 68.6 per cent (Kshs.146.91billion) recorded in a similar period FY 2021/22. The amount comprised Kshs.2.77 billion for development expenditure, representing 39.4 per cent of development revised net estimates compared to 54.1 per cent (Kshs.5.65 billion) recorded in FY 2021/22, and, Kshs.151.45 billion for recurrent expenditure representing 65.8 per cent of recurrent revised net estimates compared to 69.4 per cent (Kshs.141.26 billion) recorded in a similar period in FY 2021/22. Table 4.16 shows the GJLO sector analysis of exchequer issues and expenditures in the first nine months of FY 2022/23.

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
State Department for Interior and Citizen Services	4.14	3.95	2.14	3.89	54.2	93.9	107.20	105.62	96.63	108.10	91.5	100.8
State Department for Correctional Services	0.77	0.70	0.05	0.18	7.6	23.7	32.47	32.46	19.30	18.22	59.5	56.1
State Department for Immigration and Citizen Services	0.13	0.13	-	-	-	-	1.62	1.62	-	-	-	-
National Police Service	-	-	-	-	-	-	24.60	24.60	-	-	-	-
State Department for Internal Security and National Administration	0.05	0.05	-	-	-	-	8.12	8.09	-	-	-	-
State Law Office and Department of Justice	0.16	0.16	-	0.07	-	42.1	5.49	4.92	3.25	4.00	66.0	73.0
The Judiciary	1.90	1.90	0.57	0.82	30.1	43.3	19.23	19.23	10.98	12.00	57.1	62.4
EACC	0.08	0.08	-	0.05	-	55.8	3.42	3.42	2.15	2.65	62.9	77.5
ODPP	0.05	0.05	-	0.01	-	15.9	3.82	3.82	2.39	2.80	62.5	73.2
ORPP	-	-	-	-	-	-	1.55	1.55	1.03	1.07	66.4	68.8
WPA	-	-	-	-	-	-	0.65	0.65	0.44	0.46	68.4	71.2
KNCHR	-	-	-	-	-	-	0.45	0.45	0.28	0.35	62.3	78.3
IEBC	-	-	-	-	-	-	20.36	20.36	13.20	17.55	64.9	86.2
JSC	-	-	-	-	-	-	0.89	0.89	0.40	0.46	44.8	52.3
NPSC	-	-	-	-	-	-	1.00	1.00	0.57	0.66	57.0	65.9
NGEC	0.01	0.01	-	-	-	-	0.40	0.40	0.26	0.32	65.1	78.0
IPOA	-	-	-	-	-	-	0.95	0.95	0.56	0.66	59.2	69.4
Total	**7.29**	**7.03**	**2.77**	**5.01**	**39.4**	**68.8**	**232.22**	**230.05**	**151.45**	**169.31**	**65.8**	**72.9**

Sector Summary

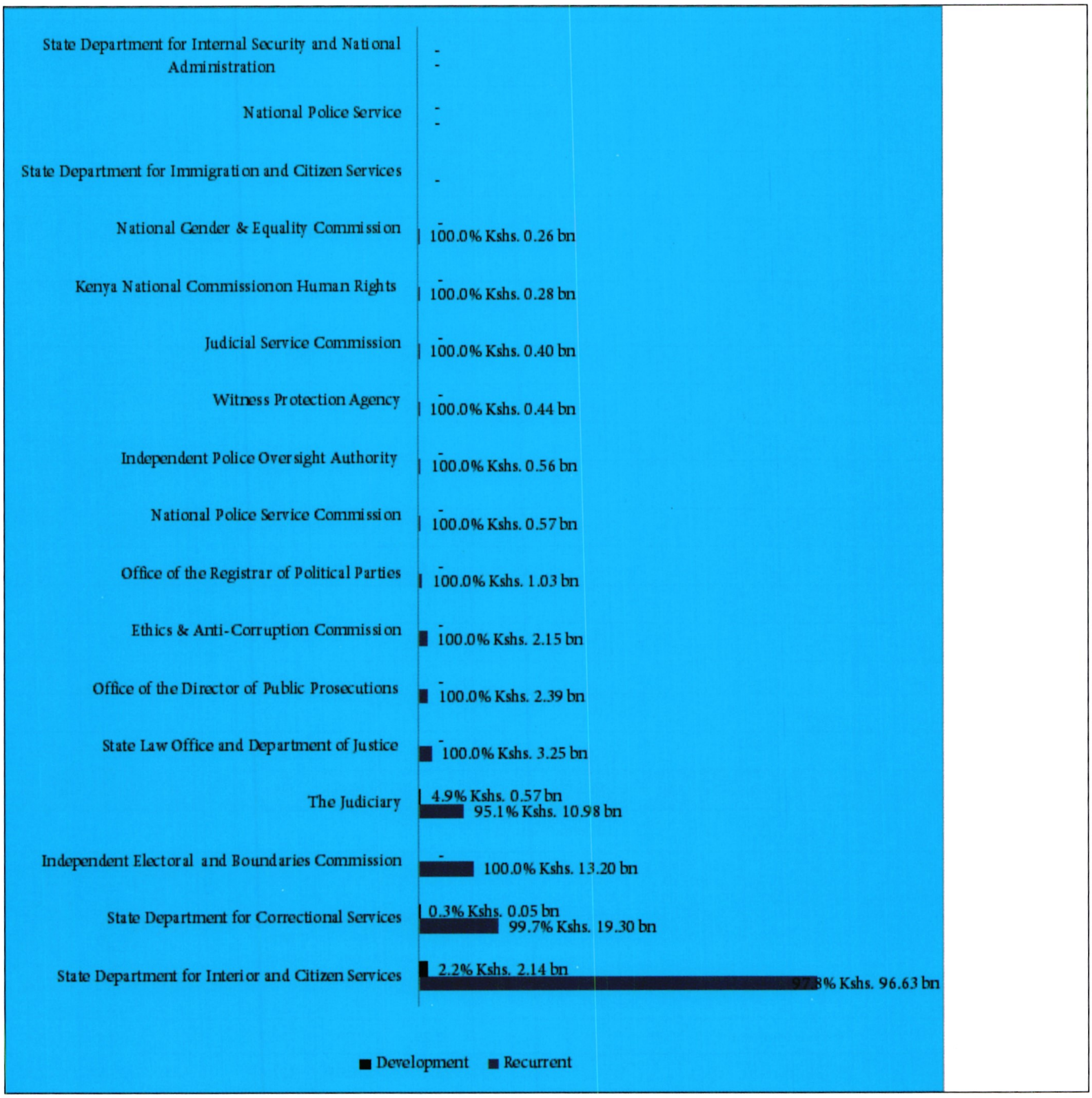
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Development	7.29	7.03	2.77	5.01	39.4	68.8
Recurrent	232.22	230.05	151.45	169.31	65.8	72.9
Total	239.51	237.08	154.22	174.32	65.1	72.8

Source: *MDAs and National Treasury*

In the first nine months of FY 2022/23, the State Department for Interior and Citizen Services received the highest proportion of development exchequer issues to development revised net estimates at 54.2 per cent, while the State Department for Correctional Services received the lowest at 7.6 per cent during the year under review.

The State Department for Interior and Citizen Services recorded the highest proportion of recurrent exchequer issues to recurrent revised net estimates of 91.5 per cent. The Judiciary Service Commission recorded the lowest ratio of 44.8 per cent. Figure 4.12 shows the exchequer issues to the GJLO Sector in the first nine months of FY 2022/23.

Figure 4.12: Exchequer Issues to the GJLO Sector



Source: *National Treasury*

The total expenditure for the GJLO sector amounted to Kshs.174.32 billion, representing 72.8 per cent of the gross estimates, compared to Kshs.152.24 billion (70.1 per cent), recorded in a similar period in FY 2021/22. This amount comprised Kshs.5.01 billion for the development budget representing an absorption rate of 68.8 per cent, compared to 71.3 per cent recorded in FY 2021/22, and Kshs.169.31 billion for recurrent expenditure representing 72.9 per cent of the recurrent gross estimates, compared to 70.4 per cent recorded in FY 2021/22.

The State Department for Interior and Citizen Services recorded the highest absorption of the development budget at 93.9 per cent. In comparison, the Office of the Director of Public Prosecutions recorded the lowest at 15.9 per cent. The State Department for Interior and Citizen Services recorded the highest recurrent expenditure to gross estimates at 100.8 per cent. The Judiciary Service Commission recorded the lowest recurrent budget absorption at 52.3 per cent.

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

The GJLO sector allocation was to fund thirty-one programmes and seventy-six sub-programmes. Table 4.17 shows budget execution by programmes and sub-programmes by the GJLO sector in the first nine months of FY 2022/23.

Table 4.17: GJLO Sector Budget Performance by Programmes

Programmes	Sub-Programmes	Approved Estimates- Revised (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Interior and Citizen Services								
Policing services	Kenya Police Services	45,114.64	220.00	45,334.64	47,227.54	364.14	47,591.68	105.0
	Administration Police Services	17,691.60	20.72	17,712.32	17,201.83	29.28	17,231.11	97.3
	Criminal Investigation Services	6,004.83	401.25	6,406.08	5,920.38	402.84	6,323.21	98.7
	General Paramilitary Service	11,668.13	-	11,668.13	11,656.78	-	11,656.78	99.9
Planning, Policy Coordination, and Support Services	National Campaign Against Drug and Substance Abuse	462.02	-	462.02	468.74	-	468.74	101.5
	NGO Regulatory Services	190.91	-	190.91	164.66	-	164.66	86.3
	Crime Research	130.82	-	130.82	134.18	-	134.18	102.6
Government Printing Services	Government Printing Services	535.82	-	535.82	510.67	15.88	526.54	98.3
Road Safety	Road Safety	1,728.30	829.86	2,558.16	1,069.62	599.41	1,669.02	65.2
Population Management Services	National Registration Bureau	2,272.66	936.00	3,208.66	2,250.95	935.99	3,186.94	99.3
	Civil Registration Services	609.29	25.00	634.29	621.58	29.80	651.38	102.7
	Integrated Personal Registration Services	49.89	36.79	86.68	60.17	52.55	112.72	130.0

Programmes	Sub-Programmes	Approved Estimates- Revised (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning, and Support Services	National Government Coordination Services	17,925.55	645.30	18,570.85	18,096.20	637.71	18,733.91	100.9
	Betting Control & Lottery Policy Services	74.21	-	74.21	69.03	-	69.03	93.0
	Disaster Risk Reduction	26.33	-	26.33	22.25	-	22.25	84.5
	Peace Building, National Cohesion, and Values	312.01	-	312.01	320.62	-	320.62	102.8
	Government Chemist Services	310.31	-	310.31	302.33	-	302.33	97.4
Migration and Citizen Services Management	Immigration Services	1,955.46	1,026.94	2,982.40	1,885.03	821.12	2,706.15	90.7
	Refugee Affairs	133.10	-	133.10	112.66	-	112.66	84.6
	Sub-Total	**107,195.90**	**4,141.85**	**111,337.75**	**108,095.21**	**3,888.70**	**111,983.91**	**100.6**
State Department for Correctional Services								
Prison Services	Offender Services	28,950.76	534.47	29,485.24	16,407.64	71.68	16,479.32	55.9
	Capacity Development	1,413.10	-	1,413.10	433.18	-	433.18	30.7
Probation and After Care Services	Probation Services	1,692.13	163.09	1,855.23	984.30	22.21	1,006.51	54.3
	After Care Services	87.61	62.83	150.45	14.98	6.95	21.93	14.6
General Administration, Planning, and Support Services	Planning, Policy Coordination, and Support Service	322.73	5.00	327.73	154.80	-	154.80	47.2
	Sub-Total	**32,466.34**	**765.40**	**33,231.74**	**17,994.90**	**100.83**	**18,095.73**	**54.5**
State Department for Immigration and Citizen Services								
Migration and Citizen Services Management	Immigration Services	829.91	50.00	879.91	-	-	-	-
	Refugee Affairs	50.79	-	50.79	-	-	-	-
Population Management Services	National Registration Bureau	511.63	-	511.63	-	-	-	-
	Civil Registration Services	200.70	-	200.70	-	-	-	-
	Integrated Personal Registration Services	28.14	80.00	108.14	-	-	-	-
	Sub-Total	**1,621.17**	**130.00**	**1,751.17**	-	-	-	-
National Police Service								
Policing Services	Kenya Police Services	12,646.45	-	12,646.45	-	-	-	-
	Administration Police Services	5,943.30	-	5,943.30	-	-	-	-
	Criminal Investigation Services	2,027.82	-	2,027.82	-	-	-	-
	General Paramilitary Service	3,986.52	-	3,986.52	-	-	-	-
	Sub-Total	**24,604.09**	-	**24,604.09**	-	-	-	-
State Department for Internal Security & National Administration								
Government Printing Services	Government Printing Services	178.61	-	178.61	-	-	-	-

Programmes	Sub-Programmes	Approved Estimates- Revised (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning, and Support Services	National Government Coordination Services	7,440.61	-	7,440.61	-	-	-	-
	Betting Control & Lottery Policy Services	24.74	-	24.74	-	-	-	-
	Disaster Risk Reduction	8.78	-	8.78	-	-	-	-
	Peace Building, National Cohesion, and Values	115.69	-	115.69	-	-	-	-
	Government Chemist Services	108.44	-	108.44	-	-	-	-
Policy Coordination Services	National Campaign Against Drug and Substance Abuse	129.53	50.00	179.53	-	-	-	-
	NGO Regulatory Services	57.17	-	57.17	-	-	-	-
	Crime Research	61.37	-	61.37	-	-	-	-
	Sub-Total	**8,124.94**	**50.00**	**8,174.94**	-	-	-	-
State Law Office and Department of Justice								
Legal Services	Civil litigation and Promotion of legal and ethical Standards	1,158.47	-	1,158.47	947.94	-	947.94	81.8
	Legislations, Treaties, and Advisory Services	279.46	-	279.46	213.44	-	213.44	76.4
	Public Trusts and Estates management	323.98	-	323.98	273.95	-	273.95	84.6
	Registration Services	644.58	-	644.58	602.08	-	602.08	93.4
	Copyrights Protection	135.82	-	135.82	99.62	-	99.62	73.3
Governance, Legal Training, and Constitutional Affairs	Governance Reforms	282.43	67.00	349.43	206.94	-	206.94	59.2
	Constitutional and Legal Reforms	658.84	-	658.84	674.01	-	674.01	102.3
	Legal Education Training and Policy	903.46	56.50	959.96	355.88	56.50	412.38	43.0
General Administration, Planning, and Support Services	Transformation of Public legal services	168.84	-	168.84	127.38	-	127.38	75.4
	Administrative services	930.45	37.25	967.70	501.71	11.25	512.96	53.0
	Sub-Total	**5,486.34**	**160.75**	**5,647.09**	**4,002.94**	**67.75**	**4,070.69**	**72.1**
The Judiciary								
Dispensation of Justice	Access to Justice	13,820.15	1,330.00	15,150.15	8,400.30	576.44	8,976.74	59.3
	General Administration Planning and Support Services	5,412.25	570.00	5,982.25	3,600.13	247.05	3,847.17	64.3
	Sub-Total	**19,232.40**	**1,900.00**	**21,132.40**	**12,000.42**	**823.49**	**12,823.91**	**60.7**
Ethics and Anti-Corruption Commission								

Programmes	Sub-Programmes	Approved Estimates- Revised (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Ethics and Anti-Corruption	Ethics and Anti-Corruption	3,420.53	83.38	3,503.91	2,652.38	46.57	2,698.94	77.0
	Sub-Total	**3,420.53**	**83.38**	**3,503.91**	**2,652.38**	**46.57**	**2,698.94**	**77.0**
Office of Director of Public Prosecutions								
Public Prosecution Services	Prosecution of criminal offences	3,821.95	45.00	3,866.95	2,798.54	7.17	2,805.71	72.6
	Sub-Total	**3,821.95**	**45.00**	**3,866.95**	**2,798.54**	**7.17**	**2,805.71**	**72.6**
Office of the Registrar of Political Parties								
Registration, Regulation, and Funding of Political Parties	Registration and regulation of political parties	651.13	-	651.13	321.89	-	321.89	49.4
	Funding of political parties	884.35	-	884.35	737.50	-	737.50	83.4
	Political party's liaison committee	15.54	-	15.54	7.66	-	7.66	49.3
	Sub-Total	**1,551.02**	-	**1,551.02**	**1,067.05**	-	**1,067.05**	**68.8**
Witness Protection Agency								
Witness Protection	Witness Protection	649.07	-	649.07	462.12	-	462.12	71.2
	Sub-Total	**649.07**	-	**649.07**	**462.12**	-	**462.12**	**71.2**
Kenya National Commission of Human Rights								
Protection and Promotion of Human Rights	Complaints, Investigations, and redress	445.83	-	445.83	349.22	-	349.22	78.3
	Sub-Total	**445.83**	-	**445.83**	**349.22**	-	**349.22**	**78.3**
Independent Electoral and Boundaries Commission								
Management of Electoral Processes	General Administration Planning and Support Services	5,343.61	-	5,343.61	3,585.77	-	3,585.77	67.1
	Voter Registration and Electoral Operations	12,706.76	-	12,706.76	12,633.31	-	12,633.31	99.4
	Voter Education and Partnerships	448.42	-	448.42	263.72	-	263.72	58.8
	Electoral Information and Communication Technology	1,567.54	-	1,567.54	908.79	-	908.79	58.0
Delimitation of Electoral Boundaries	Delimitation of Electoral Boundaries	291.57	-	291.57	161.86	-	161.86	55.5
	Sub-Total	**20,357.90**	-	**20,357.90**	**17,553.45**	-	**17,553.45**	**86.2**
Judicial Service Commission								
General Administration, Planning, and Support Services	Administration and Judicial Services	649.55	-	649.55		-		
	Judicial Training	237.45	-	237.45	-	-	-	-
	Sub-Total	**887.00**	-	**887.00**	**464.12**	-	**464.12**	**52.3**
National Police Service Commission								

Programmes	Sub-Programmes	Approved Estimates- Revised (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Police Service Human Resource Management	Human Resource Management	550.44	-	550.44	351.47	-	351.47	63.9
	Administration and Standards Setting	309.74	-	309.74	192.64	-	192.64	62.2
	Counselling Management Services	143.00	-	143.00	117.29	-	117.29	82.0
	Sub-Total	**1,003.17**	**-**	**1,003.17**	**661.40**	**-**	**661.40**	**65.9**
National Gender and Equality Commission								
Promotion of Gender Equality and Freedom from Discrimination	Legal Compliance and Redress	10.17	-	10.17	-	-	-	-
	Mainstreaming and Coordination	9.39	10.13	19.52	-	-	-	-
	Public Education, Advocacy, and Research	14.48	-	14.48	-	-	-	-
	General Administration Planning and Support Services	370.20	-	370.20	-	-	-	-
	Sub-Total	**404.25**	**10.13**	**414.38**	**310.24**	**5.03**	**315.27**	**76.1**
Independent Police Oversight Authority								
Policing Oversight Services	Policing Oversight Services	951.74	-	951.74	660.21	-	660.21	69.4
	Sub-Total	**951.74**	**-**	**951.74**	**660.21**	**-**	**660.21**	**69.4**
	Grand Total	**232,223.64**	**7,286.51**	**239,510.15**	**169,072.20**	**4,939.54**	**174,011.74**	**72.7**

Source: *MDAs and National Treasury*

Analysis of Programme and sub-programmes analysis shows that, the Voter Registration and Electoral Operations sub-programme within the Management of Electoral Processes Programme under the Independent Electoral and Boundaries Commission recorded a high absorption of funds at 99.4 per cent. The National Registration Bureau sub-programme under the Population Management Services Programme in the State Department for Interior and Citizen Services recorded an absorption rate of 99.3 per cent.

In contrast the Legal Education Training and Policy sub-programme under the Governance, Legal Training, and Constitutional Affairs Programme within the State Law Office and Department of Justice recorded the lowest budget absorption at 43.0 per cent.

4.7.4 Key Achievements for the GJLO Sector

The Judicial Service Commission, in the review period, recruited seven Judges against a target of 26 Judges under the Administration and Support Services Sub-Programme. Within the Judicial Training Sub-Programme, the Commission trained forty-one staff members at par with the target.

The State Law Office and Department of Justice, under the Civil Litigation and Promotion of Legal Ethical Standards, concluded 1,159 cases filed against the Attorney General against a target of 1,200. In addition, the State Law Office and Department of Justice forfeited assets to the state, approximated at Kshs.207 million and United State Dollars 997,075. Further, under the Registration Services Sub-Programme, the State Law Office and Department of Justice registered 110,084 business entities against a target of 127,453 business entities. Also, 122,864 movable property security rights notices were registered out of a target of 126,526. In addition, the State Law Office and Department of Justice registered 47,095 marriages and other applications processed under the Marriage Act against a target of 47,441. Under the Constitutional and Lega Reforms Sub-Programme, the State Law Office and Department of Justice printed 10,000 publications on trending thematic areas against a target of 11,000 journals.

The Independent Police Oversight Authority received and processed 2,676 complaints of police misconduct out of 2,250 projected complaints. The Authority investigated and finalized 522 cases against 810 estimated number of cases for the FY 2022/23, and made various recommendations, including prosecution and disciplinary action. In addition, the Authority conducted 298 inspections in police facilities against a target of 1,140 police facilities, with the variance attributed to budget rationalization during the first supplementary process.

The National Police Service Commission, under the Counselling Management Services Sub-Programme, operationalized three counselling units, established one special medical board, and counselled officers.

Under the Funding of Political Parties Sub-Programme, the Office of the Registrar of Political Parties disbursed Kshs.737.5 million to qualifying parties in line with the distribution criteria against a target of Kshs.884.35 million. In addition, under the Registration and Regulation of Political Parties Sub-Programme, the Office trained 5,550 political party national and chief agents in readiness for the August 2022 General Elections.

The Ethics and Anti-Corruption Commission completed 174 investigation files on corruption and economic crimes forwarded to the Director of Public Prosecutions against an annual estimate of 190 files. Also, the Commission conducted 24 proactive covert investigations, averting possible loss of public funds estimated at Kshs.5.84 billion. The Commission also traced 51 illegally acquired public assets with an estimated value of Kshs.3.91 billion. In addition, the Commission conducted 914 system reviews and issued advisories against a target of 850 reviews.

The Office of the Director of Public Prosecutions (ODPP) litigated 79,137 criminal cases and 508 corruption and economic crime cases against an estimated 350,000 cases and 120 cases, respectively. The ODPP reported an overall conviction rate of 90 per cent and a corruption conviction rate of 100 per cent. The ODPP set up the Uadilifu system in 40 of its offices against a target of 125 offices.

Achievements made by the Judiciary include the operationalisation of the Judiciary Fund; swearing in of the President, Deputy President and Governors after the peaceful and successful August 2022 General Election; appointment and swearing of 20 High Court Judges and 6 Court of Appeal Judges; operationalization of Kenol, Remuruti, Ol Kalou, Tinderet, Kabiyet and Madiany Magistrate Court stations; and admission of over one thousand advocates.

The State Department for Interior and Citizen Services, under the Kenya Police Services Sub-Programme, attained 100 per cent in Security coverage in all County Governments, Security coverage at the police Divisional level, and Implementation of community policing in all police stations. Also, the State Department, through the Administration Police Services Sub-Programme, trained 1,995 recruits and attained 100 per cent security coverage of significant persons, vital installation, and field offices. The State Department coordinated investigation services through the Criminal Investigation Services, issued police clearance, and attained 100 per cent cooperation in Interpol services. The Government Printing Services printed 38,574,863 government documents. The immigration services cleared 4,733,992 Kenya Citizens and Foreigners at border points. Also, through the Population Registration Services, the State Department produced 578,303 Huduma e-cards.

The State Department for Correctional Services, through the Offender Services Sub-Programme, rehabilitated 542 borstal girls and boys, offered vocational training to 5,568 offenders, registered 798 inmates for Kenya

Certificate of Primary Education and registered 109 inmates for Kenya Certificate of Secondary Education. The State Department provided medical services to 59,359 inmates and uniforms and clothing to 3,000 inmates. Also, the State Department produced 46,669 high-risk inmates and remandees in courts and 97,680 medium-risk inmates and remandees. Under the Probation Services Sub-Programme, the State Department generated and submitted 20,155 reports to courts and penal institutions and supervised 2,157 offenders under probation orders.

4.7.5 Project Implementation for GJLO Sector

In the first nine months of FY 2022/23, the GJLO sector incurred a development expenditure of Kshs.4.94 billion representing an absorption rate of 67.8 per cent against a gross development allocation of Kshs.7.29 billion. Table 4.18 summarises some of the development projects with the highest spending reporting period in the GJLO sector.

Table 4.18: GJLO Development Projects with the Highest Expenditure

MDA	Project Name	Project commence date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs.)	First nine months FY 2022/23 (Kshs. Million)		Projection completion rate (%)
						Total Disbursement	Amount paid	
State Department for Interior and Citizen Services	Purchase of e-Passport books - P6: Migration & Citizen Services	07/01/2016	9Yrs	GoK	4,500.00	940.00	714.74	58.0
State Department for Interior and Citizen Services	Supplies for ID cards materials - SP5.1: National Registration Services	07/01/2014	8Yrs	GoK	10,000.00	900.00	899.99	68.0
State Department for Interior and Citizen Services	Horn of Africa Gateway Development Project - P4: Road Safety	22/01/2021	8Yrs	GoK & Foreign	3,089.06	629.72	599.41	4.0
State Department for Interior and Citizen Services	National Secure Communication and Surveillance System - S.P 1Planning, Policy Coordination and Support Service	07/01/2016	9Yrs	GoK	17,290.68	537.18	537.18	100.0
The Judiciary	Court Awards - Milimani, Lodwar, Legal Dues/ fees, Arbitration and Compensation Payments				1,200,000.00	450.00	350.00	100.0
State Department for Interior and Citizen Services	Equipping and training for the National Forensics Lab - SP1.3 Criminal Investigation Services	07/01/2017	8Yrs	GoK	7,000.00	401.25	401.23	41.0
The Judiciary	Purchase of CT Networking & Communication. Equipments - Judiciary Digital Strategy		NA	GOK	6,385.70	400.00	356.68	0.0
State Department for Interior and Citizen Services	Safe Roads/Usalama Barabarani Programme (NTSA) - P4: Road Safety	01/03/2020	5Yrs	GoK & Foreign	671.88	200.14	-	11.0
The Judiciary	Renovations of the Supreme Court Building and Stations Maintenance Works (AIEs)	P/A	P/A	GOK	80.00	197.00	35.00	PA
The Judiciary	Supply of generators	P/A		GOK	8.50	104.60	-	P/A
The Judiciary	Completion of Judiciary Performance Improvement Projects				250.00	85.00	-	0.0
The Judiciary	Construction of Eldoret Law Courts	7/1/2021	104 weeks	GOK	560.83	80.00	42.49	27.0
The Judiciary	Construction of Meru Law Courts	7/1/2021	104 weeks	GOK	637.52	70.00	20.77	18.0

Source: *MDAs*

4.8 Health Sector

4.8.1 Introduction

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

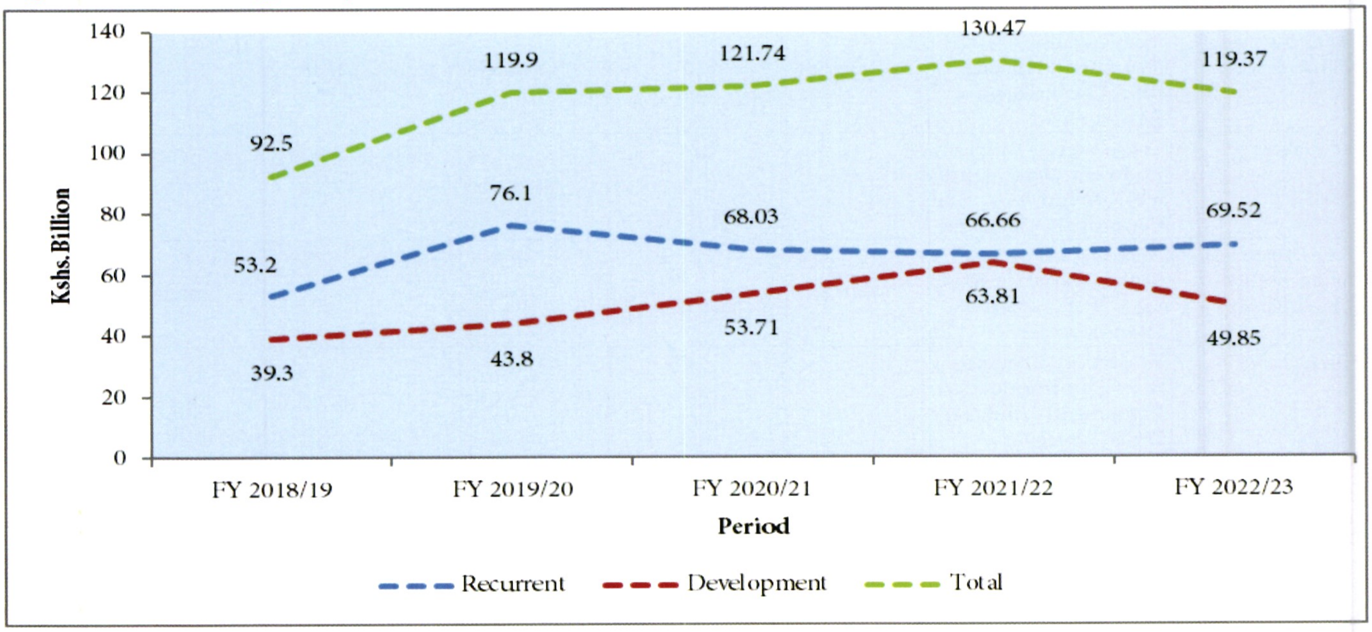
The sector comprises of Ministry of Health, State Department for Public Health and Professional Standards, and Semi-Autonomous Government Agencies, namely: Kenyatta National Hospital, Moi Teaching and Referral Hospital, Kenya Medical Research Institute, Kenya Medical Supplies Authority, Kenya Medical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

4.8.2 Budget Performance for Health Sector

The budgetary allocation to the Health sector in FY 2022/23 amounts to Kshs.122.52 billion, revised to Kshs.119.37 billion in Supplementary Budget I, compared to Kshs.130.47 billion allocated in FY 2021/22. The allocation to the Health sector represents 2.9 per cent of the revised gross national budget. The budget comprised Kshs.49.85 billion (42 per cent) for development activities and Kshs.69.52 billion (58 per cent) for recurrent expenditure.

Figure 4.13 shows the budgetary allocation for the Health sector for FY 2018/19 to FY 2022/23.

Figure 4.13: Budgetary Allocation Trend for the Health Sector



Source: *National Treasury*

Total exchequer issues to the Health sector amounted to Kshs.43.36 billion, representing 47.8 per cent of the sector's revised net estimates compared to 58.1 per cent (Kshs.53.12 billion) recorded in a similar FY 2021/22 period. The amount comprised Kshs.12.23 billion for development expenditure, representing 29.5 per cent of development revised net estimates compared to 45.9 per cent (Kshs.20.53 billion) recorded in FY 2021/22, and, Kshs.31.14 billion for recurrent expenditure representing 63.1 per cent of recurrent revised net estimates compared to 69.5 per cent (Kshs.32.99 billion) recorded in a similar period in FY 2021/22. Table 4.19 shows the Health sector analysis of exchequer issues and expenditures in the first nine months of FY 2022/23.

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Ministry of Health	47.21	38.81	12.23	23.75	31.5	50.3	66.57	47.53	31.14	35.63	65.5	53.5
State Department for Public Health and Professional Standards	2.64	2.64	-	-	-	-	2.95	1.83	-	-	-	-
Total	**49.84**	**41.45**	**12.23**	**23.75**	**2935**	**47.6**	**69.52**	**49.36**	**31.14**	**31.63**	**63.1**	**51.3**

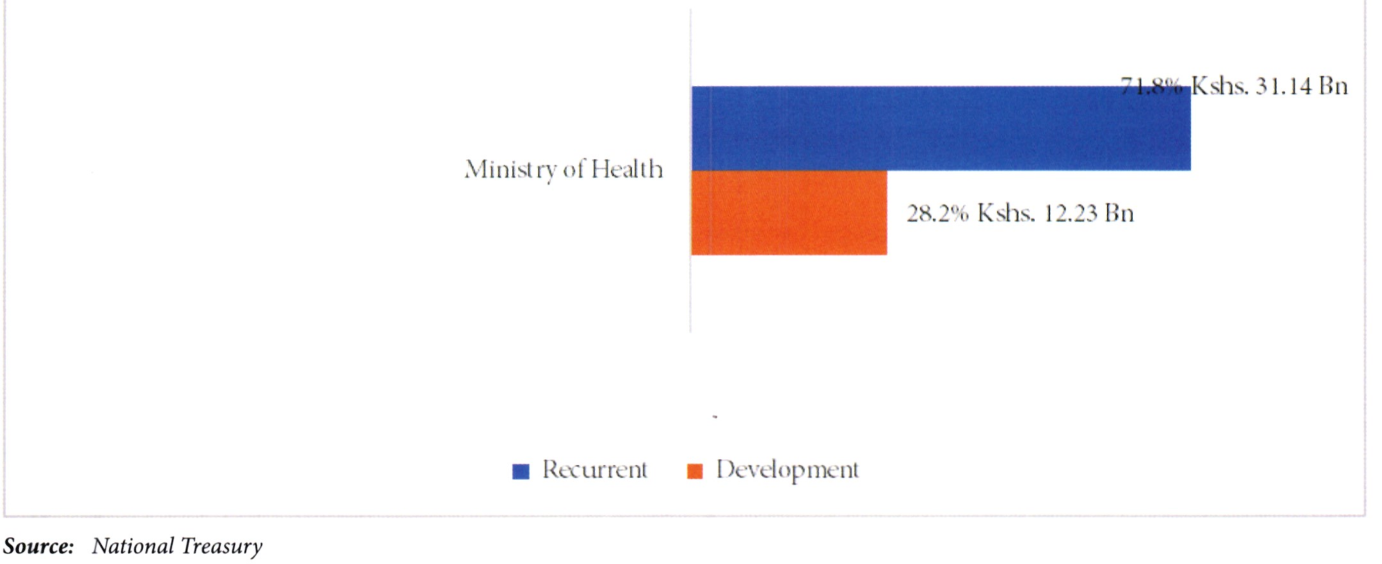
Sector Summary

	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Development	49.84	41.45	12.23	23.75	2935	47.6
Recurrent	69.52	49.36	31.14	31.63	63.1	51.3
Total	**119.37**	**90.81**	**43.36**	**59.38**	**47.8**	**49.7**

Source: *MDAs and National Treasury*

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

Figure 4.14: Exchequer Issues in the Health Sector



Source: *National Treasury*

The total expenditure for the Health Sector under review amounted to Kshs.59.38 billion, representing 49.7 per cent of the gross budget compared to Kshs.54.62 billion (45.1 per cent) recorded in a similar FY 2021/22 period. This amount is comprised of Kshs.23.75 billion spent on development activities representing an absorption rate of 47.6 per cent, compared to 39.9 per cent (Kshs.22.41 billion) in a similar period in FY 2021/22 and Kshs.35.63 billion on recurrent activities representing 51.3 per cent on recurrent gross estimates, compared to 49.6 per cent (Kshs.32.21 billion) recorded in a similar period in FY 2021/22.

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

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

Table 4.20: Health Sector Budget Performance by Programmes

Programmes	Sub-Programmes	Approved Estimates (Revised) (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Ministry of Health								
Preventive, Promotive & RMNCAH*	Non-Communicable Disease Prevention and Control	287.61	492.50	780.11	177.86	134.35	312.21	40.0
	Reproductive Maternal Neo-natal Child & Adolescent Health-RMNCAH	85.06	6,950.50	7,035.56	64.00	1,491.58	1,555.58	22.1
	Radiation Safety and Nuclear Security	191.25	-	191.25	108.73	-	108.73	56.9
	Communicable Disease Control	978.92	6,156.71	7,135.63	734.45	3,050.73	3,785.18	53.0
	Disease Surveillance and Response	-	4,796.57	4,796.57	-	2,130.00	2,130.00	44.4
	Environmental Health	430.71	60.00	490.71	274.68	-	274.68	56.0
National Referral & Specialized Services	National Referral Services	37,614.55	2,781.50	40,396.05	17,680.63	1,201.96	18,882.59	46.7
	National Public Health Labs	125.42	-	125.42	63.99	-	63.99	51.0
	Forensic and Diag-nostics	3.04	2,124.00	2,127.04	2.05	1,211.28	1,213.33	57.0
	Health Infrastruc-ture and Equipment (Specialized Medical Equipment)	-	5,634.40	5,634.40	-	3,374.74	3,374.74	59.9
	National Blood Transfusion Services	129.10	-	129.10	64.55	-	64.55	50.0
	Health Products and Technologies	2,478.00	428.00	2,906.00	80.00	968.19	1,048.19	36.1
Health Research and Development	Capacity Building & Training (Pre-Service & In Service)	5,894.25	807.00	6,701.25	3,137.67	477.00	3,614.67	53.9
	Research & Innova-tions on Health	2,966.00	813.00	3,779.00	2,063.58	334.75	2,398.33	63.5
General Adminis-tration, Planning & Support Services	Health Policy, Plan-ning & Financing	375.51	1,082.00	1,457.51	268.52	464.77	733.28	50.3
	Health Standards, Quality Assurance & Standards	1,114.07	-	1,114.07	565.29	-	565.29	50.7
	National Quality Control Laboratories	118.03	-	118.03	59.02	-	59.02	50.0
	Human Resource Management and Development	6,101.42	-	6,101.42	5,039.39	-	5,039.39	82.6
Health Policy, Stan-dards, and Regulations	Health Policy, Plan-ning & Financing	31.50	15,083.55	15,115.05	21.00	8,906.28	8,927.28	59.1
	Health Standards and Regulations	435.50	-	435.50	269.76	-	269.76	61.9
	Social Protection in Health	7,213.10	-	7,213.10	4,956.62	-	4,956.62	68.7
	Sub-Total	**66,573.04**	**47,209.73**	**113,782.77**	**35,631.78**	**23,745.62**	**59,377.40**	**52.2**
State Department for Public Health and Professional Standards								

Programmes	Sub-Programmes	Approved Estimates (Revised) (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Preventive, Promotive & RMNCAH*	Non-Communicable Disease Prevention and Control	1.79	-	1.79	-	-	-	-
	Reproductive Maternal Neo-natal Child & Adolescent Health-RMNCAH	27.45	947.50	974.95	-	-	-	-
	Radiation Safety and Nuclear Security	63.75	-	63.75	-	-	-	-
	Communicable Disease Control	269.26	1,080.75	1,350.01	-	-	-	-
	Disease Surveillance and Response	-	300.00	300.00	-	-	-	-
	Environmental Health	11.90	20.00	31.90	-	-	-	-
Health Research and Development	Capacity Building & Training (Pre-Service & In Service)	1,964.75	189.00	2,153.75	-	-	-	-
	Research & Innovations on Health	25.00	100.00	125.00	-	-	-	-
General Administration, Planning & Support Services	Health Standards, Quality Assurance & Standards	303.13	-	303.13	-	-	-	-
	Human Resource Management and Development	197.38	-	197.38	-	-	-	-
	Health Administration	50.00	-	50.00	-	-	-	-
Health Policy, Standards, and Regulations	Health Policy, Planning & Financing	10.50	-	10.50	-	-	-	-
	Health Standards and Regulations	21.07	-	21.07	-	-	-	-
	Sub-Total	**2,945.97**	**2,637.25**	**5,583.22**	-	-	-	-
Grand Total		**69,519.01**	**49,846.98**	**119,365.98**	**35,631.78**	**23,745.62**	**59,377.40**	**49.7**

Source: *Ministry of Health and National Treasury*

* *RMNCAH- Reproductive, Maternal,New-Born Child, and Adolescent Health*

Analysis of Programme and sub-programmes shows that, the Human Resource Management and Development sub-programme within the General Administration, Planning & Support Services Programme under the State Department for Medical Services recorded a high absorption of funds at 82.6 per cent. The Social Protection in Health sub-programme under the Health Policy, Standards, and Regulations Programme recorded an absorption rate of 68.7 per cent.

In contrast the Reproductive Maternal Neo-natal Child & Adolescent Health sub-programme under the Preventive, Promotive and Reproductive Maternal Neo-natal Child and Adolescent Health Programme within the same State Department for Medical Services recorded the lowest absorption of the budget at 22.1 per cent.

4.8.4 Key Achievements for the Health Sector

Under the Preventive, Communicable Disease Control Sub-Programme, the State Department for Medical Services reached 6.81 adolescents and young people with HIV prevention and Sexual and Reproductive Health information. The State Department also distributed 3.18 million condoms to non-health settings and installed 259 condom dispensers in non-health locations. The State Department, under National Malaria Programme, distributed 4.35 million doses of Artemisinin Combination Therapy to public health facilities and 1.4 million routine long-lasting insecticidal nets.

Under the Non-Communicable Diseases Sub-Programme, the State Department engaged thirteen County Governments on resource allocation and prioritization for cancer prevention and control. In addition, five County Governments namely Kakamega, Mombasa, Nakuru, Machakos and Nyeri, were supported to develop County specific Cancer action plans. The State Department, also trained seventy-five health workers on mental health intervention.

Under the National Referral Health Services Sub-Programme, Kenyatta National Hospital carried out 476 heart surgeries against a target of 395 heart surgeries. The Hospital also undertook thirteen Kidney Transplants. Also, the Hospital has conducted 22,106 chemo and radiotherapy sessions and is investing in additional bunkers and linarc machinery to increase sessions. The Mwai Kibaki Hospital performed 487 minimally invasive surgeries and conducted 2,805 dialysis sessions. The Moi Teaching and referral Hospital conducted 47 open-hear surgeries attributed to continuous investments in specialized human resources for health, modern equipment, drugs and supplies. The Hospital also did 11 corneal transplants and is also the only public hospital in Kenya doing Corneal transplants. The Kenyatta University Teaching Referral and Research Hospital carried out 21 specialized Gynaecology procedures and 330 Brachytherapy sessions. The Spinal Injury delivery unit attended 95 in-patients and 965 out-patients in the review period.

Under the Medical Research Sub-Programme, The Kenya Medical Research Institute has 391 ongoing research projects, published 333 research papers, and held one scientific health conference.

4.8.5 Project Implementation for Health Sector

Most of the development projects are multi-year and implemented over some time. In the first nine months of the FY 2022/23, the Health sector incurred a development expenditure of Kshs.22.12 billion representing an absorption rate of 44.4 per cent against a gross development allocation of Kshs.49.85 billion. Table 4.21 summarises some of the development projects with the highest spending in the reporting period in the Health sector.

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

Project Code & Tittle	Start Date	Expected Completion Date	Financing	Actual Cumulative Expe up to 30th June, 2022(	Outstanding Project Cost as at 30th June,2022	Project Completion % as at 30th June 2022	Approved Budget in FY 2022/23	Actual Expenditure as of 31st March 2023	% of Absorption
	Date			Kshs. Million		%	Kshs. Million		%
1081104400 Managed Equipment Service-Hire of Medical Equipment for 98 Hospital - under SP2.3 - Health Infrastructure	07/10/2015	07/10/2026	Gok Kshs.79502 Mn	52,672.6	26,829.4	81	5214	3,375	64.7
1081104500 Free Maternity Program (Strategic Intervention) - under SP5.2 - Social Protection in Health	10/07/2013	10/07/2026	Gok Kshs.70088 Mn	38,537.3	31,550.7	55	4098	2,049	50.0
1081109400 Rollout of Universal Health Coverage - under SP5.2 - Social Protection in Health	10/07/2018	10/07/2026	Gok Kshs.100000 Mn	26,880	73,120.0	27	9310	6,317	67.9
1081105500 Vaccines and Immunizations - under SP1.4 - RMNCAH	07/02/2015	06/02/2026	Gok Kshs.78889 Mn	6,789	72,100	9	5200	1,000	19.2
1081101800 National Commodities Storage Centre (KEMSA) -(Variation) - under SP2.5 - Health Products and Technologies	26/01/2018	30/12/2024	Gok Kshs.5151 Mn & Foreign Kshs.973.1 Mn	4,384.7	1,739.3	72	310	-	-

Project Code & Tittle	Start Date	Expected Completion Date	Financing	Actual Cumulative Expe up to 30th June, 2022(	Outstanding Project Cost as at 30th June,2022	Project Completion % as at 30th June 2022	Approved Budget in FY 2022/23	Actual Expenditure as of 31st March 2023	% of Absorption
	Date			Kshs. Million		%	Kshs. Million		%
1081118203 COVID-19 Vaccines Programme - under SP1.6- Disease Surveillance and Response	07/01/2021	30/06/2024	Gok Kshs. Mn & Foreign Kshs.13400 Mn	3,189	10,211	24	76	53	69.5
1081119100 Supply of Medical Equipment and Associated Services & Fight for Maternal y and Infant Mortality - under SP1.6- Disease Surveillance and Response	07/07/2020	06/06/2026	Foreign Kshs.4117.5 Mn	3,033.0	1,084.5	74	260	507	195.0
1081118200 Kenya COVID-19 Emergency Response Project - under SP1.6- Disease Surveillance and Response	01/02/2020	30/06/2026	Gok Kshs.13400 Mn & Foreign Kshs.25882 Mn	2,852	36,430	7	2911	1,424	56.7
1081102500 East Africa's Centre of Excellence for Skills & Tertiary Education - under SP2.3 - Health Infrastructure	18/02/2016	31/12/2024	Gok Kshs.334 Mn & Foreign Kshs.3340 Mn	1,866.3	1,807.7	51	1200	496	41.3
1081105100 Procurement of Equipment at the National Blood Transfusion Services - under SP2.6 - National Blood Transfusion Service	07/02/2015	07/02/2026	Gok Kshs.8396.3 Mn	1,540.9	6,855.4	18	619	469	75.8
1081105300 Procurement of Family Planning & Reproductive Health Commodities - under SP1.4 - RMNCAH	13/08/2014	13/08/2026	Gok Kshs.12215 Mn	1,489	10,726	12	1190	84	7.1
1081101700 KNH Burns and Paediatrics Centre - under SP2.1 - National Referral Health Services	03/03/2018	20/08/2025	Gok Kshs.3482 Mn & Foreign Kshs.1977 Mn	1,334.54	4,124.5	24	1143	405.0	67.3

Source: *State Department for Medical Services*

4.9 National Security Sector

4.9.1 Introduction

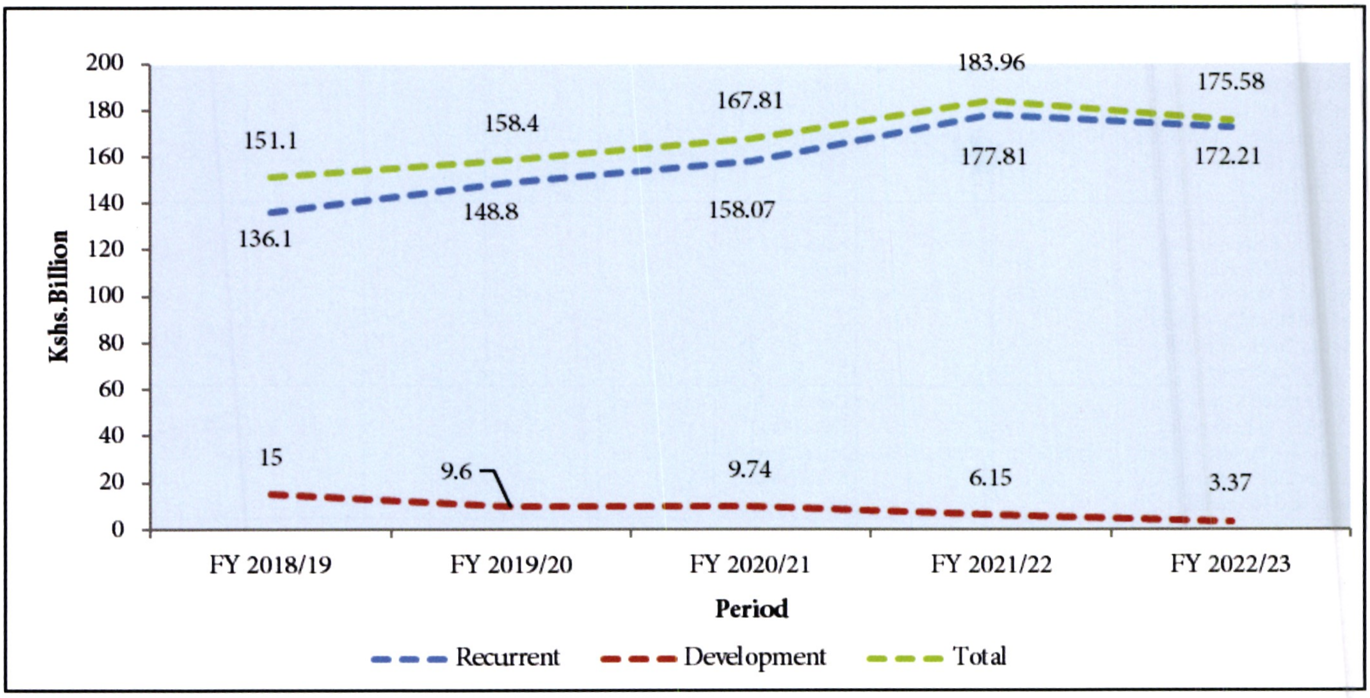
The National Security sector comprises the Ministry of Defence and the National Intelligence Service (NIS). The sector's mandate is to ensure the country's security against any threats from within or outside the Kenyan borders, defend the country, and support the civil powers in maintaining peace and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

4.9.2 Budget Performance for National Security Sector

The budgetary allocation to the National Security sector in FY 2022/23 amounts to Kshs.177.81 billion, revised to Kshs.175.57 billion in Supplementary Budget I, compared to Kshs.183.96 billion allocated in FY 2021/22. The allocation to the National Security sector represents 4.3 per cent of the revised gross national budget. The budget comprised Kshs.3.36 billion (2 per cent) for development activities and Kshs.172.21 billion (98 per cent) for recurrent expenditure. Ministry of Defence was allocated Kshs.138.45 billion (78.9 per cent of the sector's share), while NIS received Kshs.37.13 billion (21.1per cent of the sector's allocation).

Figure 4.15 below shows the budgetary allocation trend for the National Security sector for FY 2018/19 to FY 2022/23.

Figure 4.15: Budgetary Allocation Trend for the National Security Sector



Source: National Treasury

In the first nine months of FY 2022/23, the National Security sector received Kshs.114.55 billion, representing 65.2 per cent of the sector's revised net estimates, comprised Kshs.1.32 billion for development expenditure representing 39.1 per cent of the net development estimates, and Kshs.113.23 billion for recurrent spending representing 65.8 per cent of the recurrent revised net estimates.

Table 4.22 shows the National Security sector analysis of exchequer issues and expenditures in the first nine months of FY 2022/23.

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

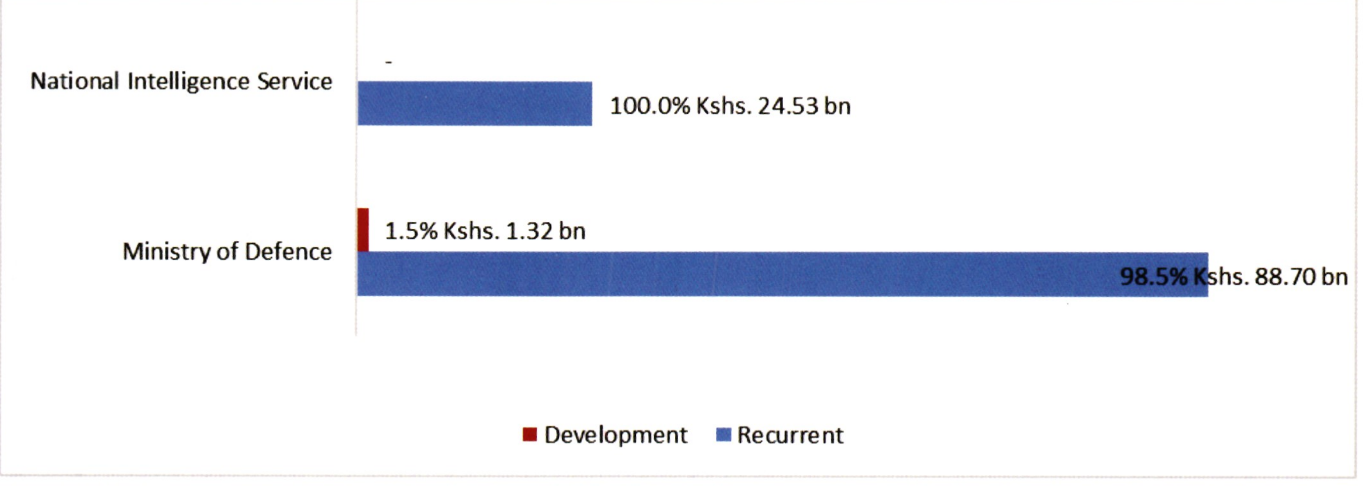
VOTE	Development (Kshs Bn)						Recurrent (Kshs Bn)					
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Ministry of Defense	3.37	3.37	1.32	1.74	39.1	51.8	135.08	135.08	88.70	89.53	65.7	66.3
National Intelligence Service	-	-	-	-	-	-	37.13	37.13	24.53	22.81	66.1	61.4
Total	**3.37**	**3.37**	**1.32**	**1.74**	**39.1**	**51.8**	**172.21**	**172.21**	**113.23**	**112.34**	**65.8**	**65.2**
Sector Summary												
							Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% Of Exchequer to Revised Net Estimates	% Of Expenditure to Revised Gross Estimates

Development	3.37	3.37	1.32	1.74	39.1	51.8
Recurrent	172.21	172.21	113.23	112.34	65.8	65.2
Total	175.57	175.57	114.55	114.09	65.2	65.0

Source: *MDAs and National Treasury*

Figure 4.16 shows exchequer issues to the National Security sector in the first nine months of FY 2022/23.

Figure 4.16: Exchequer Issues to the National Security Sector



Source: *National Treasury*

The total expenditure for the National Security sector amounted to Kshs.114.09 billion, representing 65 per cent of the gross estimates, compared to 75.8 per cent (Kshs.122.99 billion) recorded in a similar period FY 2021/22. The Ministry of Defence spent Kshs.1.74 billion on development activities, an absorption rate of 51.8 per cent compared to 92.5 per cent (Kshs.4.70 billion) recorded in FY 2021/22, and Kshs.89.53 billion on recurrent activities representing 66.3 per cent of the gross estimates compared to 74.5 per cent (Kshs.85.43 billion) recorded in FY 2021/22. NIS spent Kshs.22.81 billion on recurrent activities, recording 61.4 per cent of its gross estimates compared to 77.4 per cent (Kshs.32.86 billion) recorded in FY 2021/22.

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

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

Table 4.23: National Security Sector Budget Performance by Programmes

Programmes	Sub-Programmes	Approved Estimates (Revised) (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Ministry of Defence								
National Defence	Defence Policy and Management	10,707.99	307.50	11,015.49	7,060.86	205.00	7,265.86	66.0
	Land Defence	66,215.72	-	66,215.72	43,662.74	-	43,662.74	65.9
	National Air Defence	35,291.85	-	35,291.85	23,271.50	-	23,271.50	65.9
	Territorial Waters Defence	15,111.82	-	15,111.82	9,964.76	-	9,964.76	65.9
	Military Modernization	4,229.60	3,058.00	7,287.60	3,130.25	1,539.34	4,669.59	64.1
Civil Aid	Civil Aid	1,000.01	-	1,000.01	840.18	-	840.18	84.0
National Space Management	National Space Management	220.00	-	220.00	110.00	-	110.00	50.0
General Administration, Planning, and Support Services	Headquarters administrative services	2,191.76	-	2,191.76	1,419.27	-	1,419.27	64.8
	Defence Policy and Planning	43.74	-	43.74	26.36	-	26.36	60.3
	Defence Cooperation and Diplomacy	30.00	-	30.00	27.57	-	27.57	91.9
	SPIV: Defence Financial Management & oversight	38.00	-	38.00	27.57	-	27.57	72.6
	Sub-Total	**135,080.48**	**3,365.50**	**138,445.98**	**89,541.07**	**1,744.34**	**91,285.41**	65.9
National Intelligence Service								
National security intelligence	Security Intelligence	37,127.70	-	37,127.70	22,810.53	-	22,810.53	61.4
	Sub-Total	**37,127.70**	-	**37,127.70**	**22,810.53**	-	**22,810.53**	61.4
Grand Total		**172,208.18**	**3,365.50**	**175,573.68**	**112,351.60**	**1,744.34**	**114,095.94**	65.0

Source: *MDAs and National Treasury*

Analysis of Programme and sub-programmes shows that, the Defence Cooperation and Diplomacy sub-programme within the General Administration, Planning, and Support Services Programme under the Ministry of Defence recorded a high absorption of funds at 91.9 per cent. The Civil-Aid sub-programme, also under the Ministry of Defence, recorded an absorption rate of 84.0 per cent.

In contrast, the National Space Management sub-programme within the Ministry of Defence under the National Space Management Programme recorded the lowest budget absorption at 50 per cent.

4.9.4 Key Achievements for the National Security Sector

In the period under review, the Ministry of Defence effectively responded to land-based threats, seaborne threats, and effectively secured the national air space. In addition, the Ministry effectively responded to emergencies and disasters.

4.10 Public Administration and International Relations (PAIR) Sector

4.10.1 Introduction

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

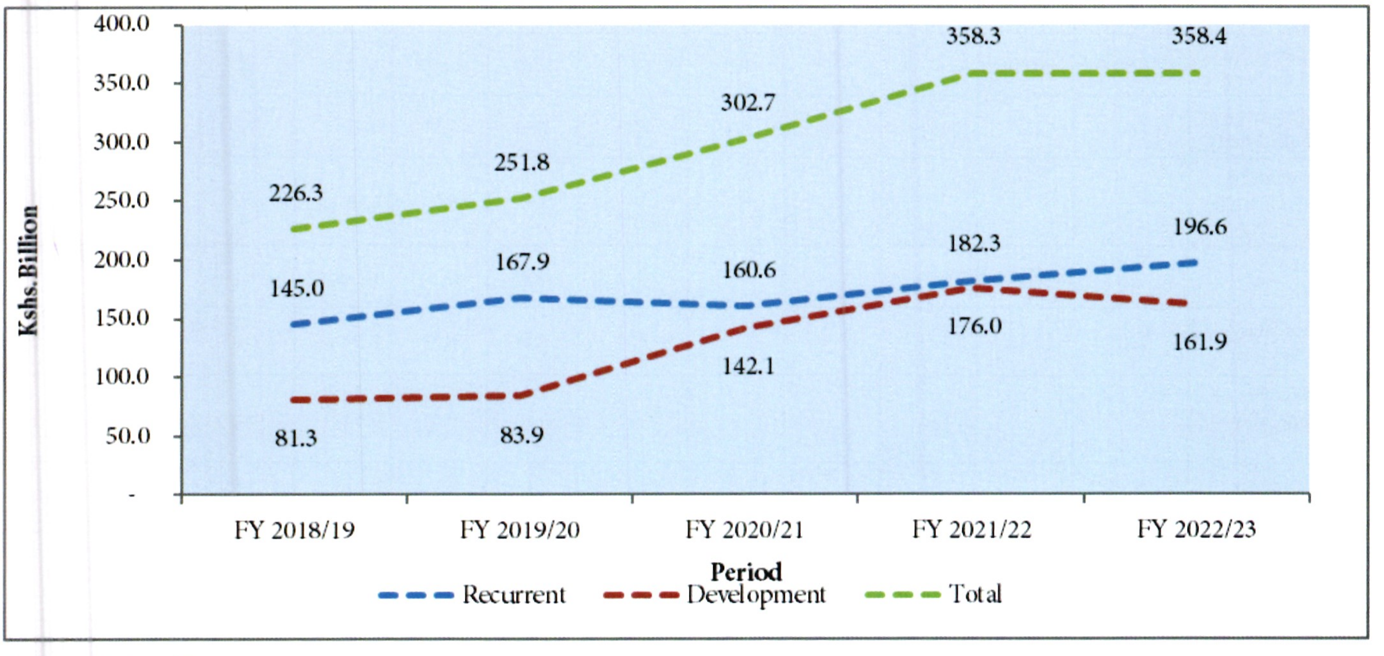
Following the reorganization of the government after the general elections in August 2022 and further directives by H.E President of the Republic of Kenya, some Ministries in PAIR sector were split and new MDAs created. The PAIR sector comprises of twenty MDAs , namely, the Executive Office of the President; Office of the Deputy President; State Department for Cabinet Affairs; State Department for Devolution; State Department for Performance and Delivery Management; State Department for Parliamentary Affairs; State Department for Foreign Affairs; State Department for Diaspora Affairs; The National Treasury; State Department for Economic Planning; State Department for Public Service; Parliamentary Service Commission; National Assembly; Parliamentary Joint Services; Commission on Revenue Allocation; Public Service Commission; Salaries and Remuneration Commission; Office of the Auditor General; Office of the Controller of Budget; and Commission on Administrative Justice.

4.10.2 Budget Performance for the PAIR Sector

The budgetary allocation to the PAIR sector in FY 2022/23 amounted to Kshs.356.86 billion, revised to Kshs.358.41 billion in Supplementary Budget I, compared to Kshs.358.3 billion allocated in FY 2021/22. The allocation to the PAIR sector represents 8.8 per cent of the revised gross national budget. The budget comprised Kshs.161.86 billion (45 per cent) for development activities and Kshs.196.55 billion (55 per cent) for recurrent expenditure. The National Treasury received the highest budgetary allocation at Kshs.162.98 billion (45.5 per cent of the sector's budget), while the Salaries and Remuneration Commission had the lowest budgetary allocation at Kshs.504.92 million (less than 1 per cent of the PAIR sector allocation).

Figure 4.17 shows the budgetary allocation trend for the PAIR Sector for FY 2018/19 to FY 2022/23.

Figure 4.17: Budgetary Allocation Trend for the PAIR Sector



Source: *National Treasury*

The total exchequer issues to the PAIR sector amounted to Kshs.146.87 billion, representing 51.6 per cent of the sector's revised net estimates compared to 64.5 per cent (Kshs.163.25 billion) recorded in a similar period FY 2021/22. The amount comprised Kshs.51.30 billion for development expenditure, representing 46.5 per cent of development revised net estimates compared to 66.3 per cent (Kshs.64.72 billion) recorded in FY 2021/22, and, Kshs.95.57 billion for recurrent expenditure representing 54.8 per cent of recurrent revised net estimates compared to 63.3 per cent (Kshs.98.53 billion) recorded in a similar period in FY 2021/22. Table 4.24 analyses exchequer issues and expenditures for the PAIR Sector in the first nine months of FY 2022/23.

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% Of Exchequer to Revised Net Estimates	% Of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% Of Exchequer to Revised Net Estimates	% Of Expenditure to Revised Gross Estimates
The Executive Office of the President	7.35	2.00	1.12	2.52	55.8	34.3	24.37	15.28	10.34	16.69	67.6	68.5
Office of the Deputy President	-	-	-	-	-	-	0.85	0.85	-	-	-	-
Office of the Prime Cabinet Secretary	-	-	-	-	-	-	0.77	0.77	-	-	-	-
State Department for Devolution	0.20	0.20	0.05	0.08	22.8	38.1	1.52	1.52	0.85	0.84	56.2	55.2
State Department for Planning	47.80	47.79	18.16	22.31	38.0	46.7	3.95	3.88	2.20	2.67	56.6	67.5
Ministry of Foreign Affairs	1.10	1.10	1.07	1.09	97.6	99.2	14.29	13.87	13.01	15.96	93.9	111.7
State Department for Foreign Affairs	-	-	-	-	-	-	4.66	4.66	-	-	-	-
State Department for Diaspora Affairs	-	-	-	-	-	-	0.70	0.70	-	-	-	-
The National Treasury	100.82	54.87	30.04	23.42	54.7	23.2	62.16	52.55	25.73	37.53	49.0	60.4
State Department for Public Service	0.30	0.20	-	0.20	0.0	65.4	22.57	19.93	11.22	16.25	56.3	72.0
State Department for Youth Affairs	1.41	1.23	0.08	0.53	6.1	37.9	1.39	1.39	0.87	0.99	62.1	71.4
Parliamentary Service Commission	-	-	-	-	-	-	8.95	8.95	5.18	6.44	57.9	72.0
National Assembly	-	-	-	-	-	-	33.07	33.07	16.26	19.41	49.2	58.7
Parliamentary Joint Services	2.47	2.47	0.77	1.76	31.2	71.3	6.24	6.21	3.54	4.31	56.9	69.2
Commission on Revenue Allocation	-	-	-	-	-	-	0.55	0.55	0.34	0.31	62.1	56.8
Public Service Commission	0.03	0.03	0.01	0.01	28.7	28.7	2.31	2.30	1.43	1.93	61.9	83.4
Salaries & Remuneration Commission	-	-	-	-	-	-	0.50	0.50	0.30	0.33	59.0	65.4
Auditor General	0.39	0.38	0.01	-	2.8	-	6.48	6.23	3.66	4.59	58.7	70.9
Controller of Budget	-	-	-	-	-	-	0.63	0.63	0.29	0.34	45.9	54.6
Commission on Administrative Justice	-	-	-	-	-	-	0.59	0.59	0.38	0.38	64.2	64.4
Total	**161.86**	**110.26**	**51.30**	**51.91**	**46.5**	**32.1**	**196.55**	**174.44**	**95.58**	**128.97**	**54.8**	**65.6**
Sector Summary												

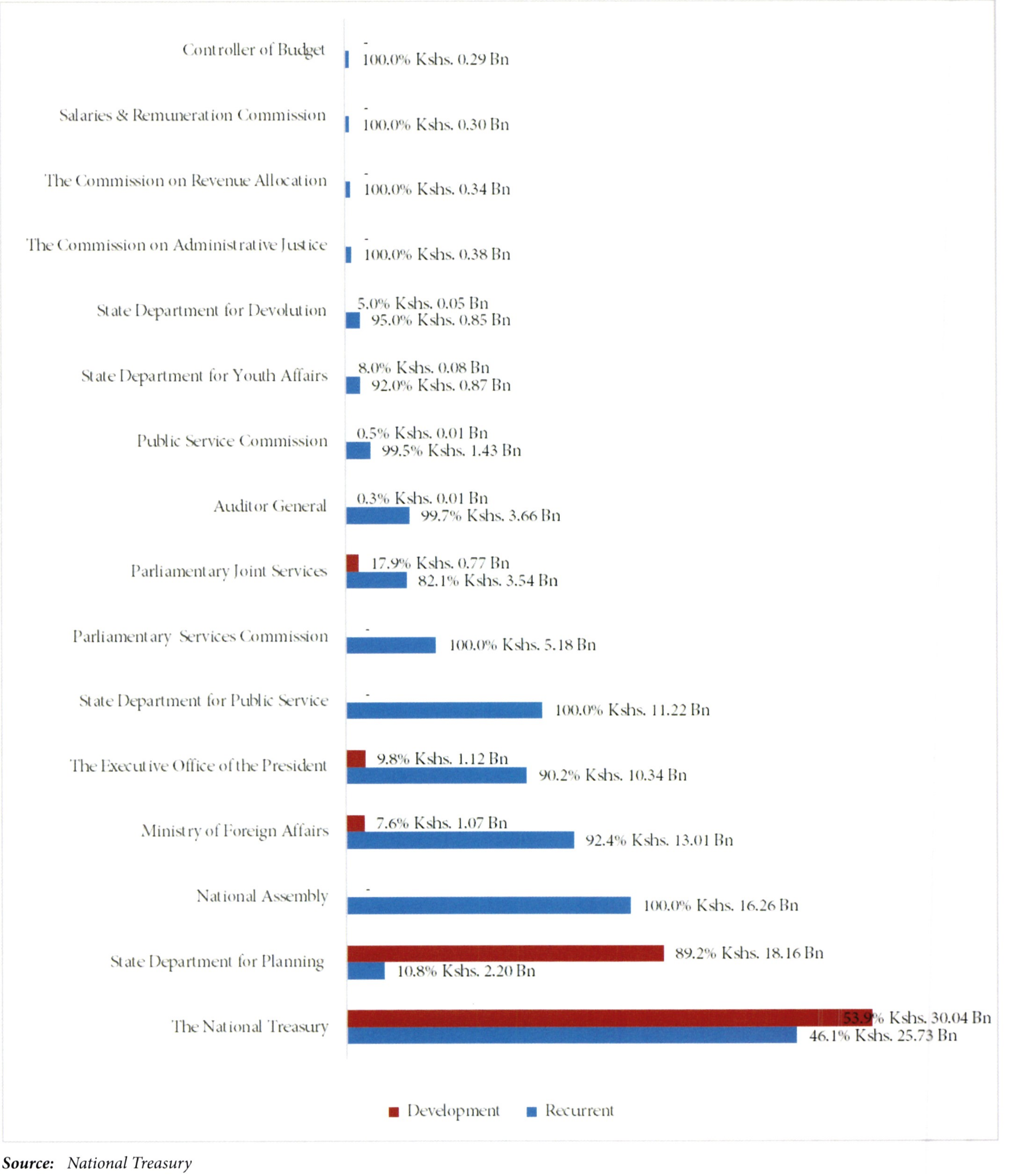
<table>
<tr><th rowspan="2">VOTE</th><th colspan="6">Development (Kshs. Bn)</th><th colspan="6">Recurrent (Kshs. Bn)</th></tr>
<tr><th>Revised Gross Estimates</th><th>Revised Net Estimates</th><th>Exchequer Issues</th><th>Expenditure</th><th>% Of Exchequer to Revised Net Estimates</th><th>% Of Expenditure to Revised Gross Estimates</th><th>Revised Gross Estimates</th><th>Revised Net Estimates</th><th>Exchequer Issues</th><th>Expenditure</th><th>% Of Exchequer to Revised Net Estimates</th><th>% Of Expenditure to Revised Gross Estimates</th></tr>
<tr><th colspan="6"></th><th>Revised Gross Estimates</th><th colspan="2">Revised Net Estimates</th><th>Exchequer Issues</th><th>Expenditure</th><th>% Of Exchequer to Revised Net Estimates</th><th>% Of Expenditure to Revised Gross Estimates</th></tr>
<tr><td colspan="6">Development</td><td>161.86</td><td colspan="2">110.26</td><td>51.30</td><td>51.91</td><td>46.5</td><td>32.1</td></tr>
<tr><td colspan="6">Recurrent</td><td>196.55</td><td colspan="2">174.44</td><td>95.58</td><td>128.97</td><td>54.8</td><td>65.6</td></tr>
<tr><td colspan="6">Total</td><td>358.41</td><td colspan="2">284.70</td><td>146.87</td><td>180.89</td><td>51.6</td><td>50.5</td></tr>
</table>

Source: *MDAs and National Treasury*

In the first nine months of FY 2022/23, the Ministry of Foreign Affairs received the highest proportion of development exchequer issues to development revised net estimates at 97.6 per cent, while the Office of the Attorney General received the lowest at 2.8 per cent during the year under review.

The Ministry of Foreign Affairs has the highest proportion of recurrent exchequer issues to recurrent revised net estimates of 93.9 per cent. The Controller of Budget recorded the lowest ratio of 45.9 per cent. Figure 4.18 shows the PAIR sector's exchequer issues in the first nine months of FY 2022/23.

Figure 4.18: Exchequer Issues to the PAIR Sector



Source: *National Treasury*

The total expenditure for the PAIR sector amounted to Kshs.180.89 billion, representing 50.5 per cent of the gross estimates, compared to Kshs.199.53 billion (60.9 per cent), recorded in a similar period in FY 2021/22. This amount comprised Kshs.51.91 billion for the development budget representing an absorption rate of 32.1 per cent, compared to 54.9 per cent (Kshs.86.84 billion) recorded in FY 2021/22, and Kshs.121.95 billion for recurrent expenditure representing 65.6 per cent of the recurrent gross estimates, compared to 66.4 per cent (Kshs.112.69 billion) recorded in FY 2021/22.

The Ministry of Foreign Affairs recorded the highest absorption of the development budget at 99.2 per cent, mainly attributed to reporting expenditure for the review period under one Vote (i.e. Ministry of Foreign Affairs) instead of reporting expenditure on the respective split Votes (i.e. Ministry of Foreign Affairs, State Department of Foreign Affairs, and State Department Diaspora Affairs) as per the approved Supplementary Budget. The Executive office of the President recorded the lowest at 6.4 per cent. The Ministry of Foreign Affairs recorded the highest recurrent expenditure to gross estimates at 111.7 per cent. The Executive office of the President recorded the lowest recurrent budget absorption at 37.9 per cent.

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

The PAIR sector allocation in FY 2022/23 was to fund fifty-one programmes and one hundred and thirty-five sub-programmes. Table 4.25 shows budget execution by programmes and sub-programmes in the PAIR sector in the first nine months of FY 2022/23.

Table 4.25: PAIR Sector Budget Performance by Programmes

Programmes	Sub-Programmes	Approved Estimates (Revised) (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
The Executive Office of the President								
Cabinet Services	Management of Cabinet Affairs	1,445.11	109.25	1,554.36	1,179.88	106.74	1,286.62	82.8
	Resource Surveys and Remote Sensing	167.81	43.00	210.81	112.44	33.03	145.47	69.0
Government Advisory Services	State Corporations Advisory Services	21.84	-	21.84	10.91	-	10.91	50.0
	Kenya-South Sudan Advisory Services	34.00	-	34.00	-	-	-	
	Power of Mercy Advisory Services	29.31	-	29.31	22.46	-	22.46	76.6
	National Counter Terrorism Centre	311.25	75.00	386.25	225.00	-	225.00	58.3
	Inspectorate of State Corporations	116.24	-	116.24	75.52	-	75.52	65.0
State House Affairs	Coordination of State House Functions	7,856.63	443.45	8,300.08	5,934.42	320.49	6,254.91	75.4
	Administration of Statutory benefits for the retired presidents	852.39	-	852.39	145.45	-	145.45	17.1
	Strategic Policy and Advisory Services	-	-	-	0.62	-	0.62	-
Deputy President Services	General Administration and Support Services	415.22	16.21	431.43	394.48	-	394.48	91.4
	Coordination and Supervision	2,193.67	-	2,193.67	1,559.77	11.85	1,571.62	71.6
Nairobi Metropolitan Services [1]	General *Administration and Support*	2,631.19	-	2,631.19	978.58	-	978.58	37.2
	Metropolitan Health Services	4,817.21	995.88	5,813.09	3,250.60	125.24	3,375.85	58.1
	Metropolitan Transport, Roads and Public Works	514.29	3,227.13	3,741.42	300.01	1,068.04	1,368.05	36.6

1 *Data for Nairobi Metropolitan Services, under the Executive Office of the President was pulled from Integrated Financial Management Information System for* the First Nine Months of FY 2022/2

Programmes	Sub-Programmes	Approved Estimates (Revised) (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
	Metropolitan, Lands, Housing, Planning, and Development	269.89	938.99	1,208.88	103.23	233.97	337.20	27.9
	Metropolitan Environment, Water, Waste, and Ancillary Services	2,316.59	1,016.06	3,332.65	2,166.14	526.90	2,693.05	80.8
	Metropolitan Energy, Reticulation, and Public Lighting	377.05	485.46	862.51	221.31	93.75	315.06	36.5
	Sub-Total	**24,369.68**	**7,350.43**	**31,720.11**	**16,680.82**	**2,520.02**	**19,200.84**	**60.5**
Office of the Deputy President								
Deputy President Services	General Administration and Support	145.34	-	145.34	-	-	-	-
	Coordination and Supervision	705.51	-	705.51	-	-	-	-
	Sub-Total	**850.85**	-	**850.85**	-	-	-	-
Office of the Prime Cabinet Secretary								
General Administration Planning and Support Services	Human Resource and Support Services	675.80	-	675.80	-	-	-	-
	Financial Management Services	29.40	-	29.40	-	-	-	-
	Information Communication Services	14.80	-	14.80	-	-	-	-
Public Service Performance Management & Delivery Services	Performance Management	14.73	-	14.73	-	-	-	-
	Service Delivery Management	14.13	-	14.13	-	-	-	-
Government Coordination and Supervision Services	State Corporation Advisory Services	8.68	-	8.68	-	-	-	-
	Inspectorate Services	8.50	-	8.50	-	-	-	-
	Parliament Liason Services	5.87	-	5.87	-	-	-	-
	Sub-Total	**771.91**	-	**771.91**	-	-	-	-
State Department for Planning								
Economic Policy and National Planning	Economic Planning Coordination services	495.02	-	495.02	171.55	-	171.55	34.7
	Community Development	48.97	47,223.47	47,272.45	33.58	22,163.98	22,197.57	47.0
	Macro-Economic policy planning and regional Integration	639.57	199.09	838.66	374.15	31.84	405.99	48.4
	Policy Research	526.68	39.78	566.47	509.90	31.50	541.40	95.6
	Population Management Services	302.81	72.52	375.33	205.23	15.50	220.73	58.8
	Infrastructure, science, technology, and Innovation	30.83	-	30.83	21.00	-	21.00	68.1
	Sectoral Policy and Planning	86.35	8.26	94.61	56.86	0.40	57.26	60.5
National Statistical Information Services	Census and Surveys	1,395.00	160.76	1,555.76	1,012.34	54.32	1,066.66	68.6
Monitoring and Evaluation Services	National Integrated Monitoring and Evaluation	83.51	93.20	176.71	50.81	16.60	67.41	38.1
	Public Investments Management Services	47.32	-	47.32	33.77	-	33.77	71.4

Programmes	Sub-Programmes	Approved Estimates (Revised) (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration Planning and Support Services	Human Resources and Support Services	237.87	-	237.87	160.07	-	160.07	67.3
	Financial Management Services	48.05	-	48.05	32.19	-	32.19	67.0
	Information Communications Services	12.04	-	12.04	6.14	-	6.14	51.0
	Sub-Total	**3,954.03**	**47,797.08**	**51,751.10**	**2,667.59**	**22,314.14**	**24,981.73**	**48.3**
State Department for Devolution								
Devolution Support Services	Management of Devolution Affairs (Devolution Policy and Legal Reviews)	55.14	161.00	216.14	46.35	57.76	104.11	48.2
	Intergovernmental Relations (Management and facilitation of intergovernmental structures)	956.09	-	956.09	415.74	-	415.74	43.5
	Capacity Building and Technical Assistance	157.49	36.00	193.49	130.02	17.24	147.26	76.1
	Human Resource and Support Services	321.81	-	321.81	237.14	-	237.14	73.7
	Finance Management Services	26.55	-	26.55	8.36	-	8.36	31.5
	Information Communication and Technology	1.42	-	1.42	0.05	-	0.05	3.5
Management of Intergovernmental Relations	Management and facilitation of Intergovernmental Structures	-	-	-	-	-	-	-
	Sub-Total	**1,518.50**	**197.00**	**1,715.50**	**837.66**	**75.00**	**912.66**	**53.2**
Ministry of Foreign Affairs								
General Administration Planning and Support Services	Administration services	2,565.75	13.62	2,579.37	1,998.51	3.31	2,001.82	77.6
Foreign Relations and Diplomacy	Management of Kenya missions abroad	10,497.12	-	10,497.12				
	Infrastructure Development for Missions	-	1,072.50	1,072.50	-	1,070.00	1,070.00	99.8
	Management of International Treaties, Agreements, and Conventions	17.11	-	17.11	17.11	-	17.11	100.0
	Coordination of State Protocol	923.80	-	923.80	831.73	-	831.73	90.0
	Management of Diaspora and Consular Affairs	10.86	-	10.86	10.86	-	10.86	100.0
	International Relations and Cooperation	128.39	-	128.39	12,953.26		12,953.26	~
Economic Cooperation and Commercial Diplomacy	Economic and Commercial Cooperation	38.87	-	38.87	38.87	-	38.87	100.0
Foreign Policy Research & Capacity Development	Foreign Policy Research and Analysis	104.83	-	104.83	104.83	-	104.83	100.0
	Regional Technical Cooperation	-	10.00	10.00	-	14.04	14.04	140.4
	Sub-Total	**14,286.72**	**1,096.12**	**15,382.84**	**15,955.16**	**1,087.35**	**17,042.51**	**110.8**

Programmes	Sub-Programmes	Approved Estimates (Revised) (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Foreign Affairs								
General Administration Planning and Support Services	Administration services	817.23	-	817.23	-	-	-	-
Foreign Relations and Diplomacy	Management of Kenya missions abroad	3,592.96	-	3,592.96	-	-	-	-
	Management of International Treaties, Agreements, and Conventions	5.70	-	5.70	-	-	-	-
	Coordination of State Protocol	148.81	-	148.81	-	-	-	-
	Management of Diaspora and Consular Affairs	3.62	-	3.62	-	-	-	-
	International Relations and Cooperation	41.66	-	41.66	-	-	-	-
Economic Cooperation and Commercial Diplomacy	Economic and Commercial Cooperation	10.78	-	10.78	-	-	-	-
Foreign Policy Research & Capacity Development	Foreign Policy Research and Analysis	34.56	-	34.56	-	-	-	-
	Sub-Total	**4,655.32**	-	**4,655.32**	-	-	-	-
State Department for Diaspora Affairs								
General Administration, planning and support services	Administration Services	436.26	-	436.26	-	-	-	-
Management of Diaspora and Consular Affairs	Diaspora Economic, Commercial and Cultural Affairs	111.08	-	111.08	-	-	-	-
	Management of Consular Services	138.28	-	138.28	-	-	-	-
	Diaspora Interests Abroad	14.38	-	14.38	-	-	-	-
	Sub-Total	**700.00**	-	**700.00**	-	-	-	-
The National Treasury								
Rail Transport	Rail Transport	-	38,458.00	38,458.00	-	21,168.76	21,168.76	55.0
Marine Transport	Marine Transport	-	1,618.00	1,618.00	-	-	-	-
General Administration, Planning and Support Services	Administration Services	15,542.35	12,321.00	27,863.35	9,435.52	5,872.60	15,308.12	54.9
	Human Resources and Support Services	113.67	-	113.67	71.41	-	71.41	62.8
	Financial Management Services	37,139.93	448.59	37,588.52	23,015.38	131.79	23,147.18	61.6
	Information Communications Services	88.22	170.00	258.22	29.59	170.00	199.59	77.3
Public Financial Management	Resource Mobilization	411.21	9,992.08	10,403.29	168.46	720.87	889.33	8.5
	Budget Formulation Coordination and Management	2,467.71	12,319.82	14,787.53	341.94	-	341.94	2.3
	Audit Services	979.60	-	979.60	476.73	-	476.73	48.7
	Accounting Services	1,829.27	1,029.02	2,858.29	1,255.02	770.03	2,025.05	70.8
	Supply Chain Management Services	631.60	837.19	1,468.79	565.87	245.00	810.87	55.2

Programmes	Sub-Programmes	Approved Estimates (Revised) (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
	Public Financial Management Reforms	75.44	894.73	970.17	1.29	252.50	253.79	26.2
	Government Investment and Assets	1,001.25	19,633.25	20,634.50	754.67	14,363.25	15,117.92	73.3
Fiscal Policy Formulation, Development, and Management	Fiscal Policy Formulation, Development, and Management	980.67	2,312.80	3,293.47	848.65	962.34	1,810.99	55.0
	Debt Management	127.74	-	127.74	78.44	-	78.44	61.4
	Microfinance Sector Support and Development	34.01	750.08	784.09	8.94	72.96	81.90	10.4
Market Competition and Creation of an Enabling Business Environment	Elimination of Restrictive Trade Practices	662.52	40.00	702.52	662.52	40.00	702.52	100.0
Government Clearing Services	Government Clearing Services	73.22	-	73.22	2.13	-	2.13	2.9
	Sub-Total	**62,158.41**	**100,824.55**	**162,982.96**	**37,716.56**	**44,770.11**	**82,486.67**	**50.6**
State Department for Public Service								
Public Service Transformation	Human Resource Management	5,729.67	-	5,729.67	5,662.74	-	5,662.74	98.8
	Human Resource Development	2,353.90	230.64	2,584.54	380.91	80.03	460.93	17.8
	Management Consultancy Services	117.66	-	117.66	94.44	-	94.44	80.3
	Huduma Kenya Service Delivery	859.90	37.17	897.07	483.64	13.05	496.69	55.4
	Performance Management	73.20	-	73.20	51.52	-	51.52	70.4
	Public Service Reforms	46.85	-	46.85	35.43	-	35.43	75.6
General Administration, Planning and Support Services	Human Resources and Support Services	422.21	6.38	428.59	361.75	-	361.75	84.4
	Financial Management Services	51.96	-	51.96	32.83	-	32.83	63.2
	Information Communications Services	4.35	-	4.35	4.52	-	4.52	103.7
National Youth Service	Paramilitary Training and Service Regimentation	7,507.39	28.53	7,535.92	5,594.29	17.50	5,611.79	74.5
	Technical and Vocational Training	4,442.86	-	4,442.86	3,066.45	-	3,066.45	69.0
	Enterprise Development	962.90	-	962.90	481.45	-	481.45	50.0
	Sub-Total	**22,572.86**	**302.71**	**22,875.57**	**16,249.96**	**110.58**	**16,360.53**	**71.5**
Parliamentary Service Commission								
Senate Affairs	Senate Affairs	8,950.00	-	8,950.00	6,444.61	-	6,444.61	72.0
	Sub-Total	**8,950.00**	**-**	**8,950.00**	**6,444.61**	**-**	**6,444.61**	**72.0**
National Assembly								
National Legislation, Representation and Oversight	Legislation and Representation	33,070.00	-	33,070.00	19,410.29	-	19,410.29	**58.7**
Parliamentary Joint Services								
General Administration, Planning, and Support Services	General Administration, Planning, and support	6,042.81	2,465.00	8,507.81	4,200.78	1,757.86	5,958.63	70.0

Programmes	Sub-Programmes	Approved Estimates (Revised) (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Legislative Training Research Knowledge and Management	Legislative Training Research & Knowledge Management	192.19	-	192.19	117.24	-	117.24	61.0
	Sub-Total	**6,235.00**	**2,465.00**	**8,700.00**	**4,318.02**	**1,757.86**	**6,075.88**	**69.8**
Commission on Revenue Allocation								
Inter-Governmental Revenue and Financial Matters	General Administration and Support Services	491.70	-	491.70	296.38	-	296.38	60.3
	Equitable Sharing of Revenues	18.14	-	18.14	4.34	-	4.34	23.9
	Public Financial Management	19.63	-	19.63	6.09	-	6.09	31.0
	Transitional Equalization	19.25	-	19.25	4.85	-	4.85	25.2
	Sub-Total	**548.72**	**-**	**548.72**	**311.66**	**-**	**311.66**	**56.8**
Public Service Commission								
General Administration, Planning and Support Services	Administration	934.67	26.30	960.97	715.63	7.56	723.19	75.3
	Board Management Service	46.67	-	46.67	35.03	-	35.03	75.0
Human Resource Management and Development	Establishment and Management and Consultancy Service	55.60	-	55.60	42.01	-	42.01	75.6
	Human Resource Management	194.80	-	194.80	164.83	-	164.83	84.6
	Human Resource Development	885.90	-	885.90	817.52	-	817.52	92.3
Governance and National Values	Compliance and quality assurance	100.16	-	100.16	76.06	-	76.06	75.9
	Ethics, Governance, and National Values	47.55	-	47.55	36.42	-	36.42	76.6
Performance and Productivity Management	Performance and Productivity Management	45.60	-	45.60	40.58	-	40.58	89.0
	Sub-Total	**2,310.96**	**26.30**	**2,337.26**	**1,928.09**	**7.56**	**1,935.65**	**82.8**
Salaries and Remuneration Commission								
Salaries and Remuneration Management	Remuneration and Benefits management	504.92	-	504.92	330.41	-	330.41	65.4
	Sub-Total	**504.92**	**-**	504.92	**330.41**	**-**	**330.41**	**65.4**
Auditor General								
Audit Services	National Government Constituencies Development Fund Audits	47.47	-	47.47	29.73	-	29.73	62.6
	County Governments Audit	817.95	-	817.95	536.79	-	536.79	65.6
	Specialized Audits	501.30	-	501.30	271.93	-	271.93	54.2
	National Government Audit	5,116.81	389.71	5,506.52	3,751.51	4.88	3,756.39	68.2
	Sub-Total	**6,483.53**	**389.71**	**6,873.24**	**4,589.97**	**4.88**	**4,594.85**	**66.9**
Controller of Budget								
Control and Management of Public Finances	Authorization of withdrawal from public Funds	172.63	-	172.63	101.57	-	101.57	58.8
	Budget implementation and Monitoring	49.02	-	49.02	37.17	-	37.17	75.8
	General Administration Planning and Support Services	372.92	-	372.92	187.23	-	187.23	50.2
	Research & Development	36.50	-	36.50	18.46	-	18.46	50.6

Programmes	Sub-Programmes	Approved Estimates (Revised) (Kshs. Mn)			Expenditure (Kshs. Mn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
	Sub-Total	**631.06**	**-**	**631.06**	**344.43**	**-**	**344.43**	**54.6**
Commission on Administrative Justice								
Promotion of Administrative Justice	General Administration and Support Services	394.46	-	394.46	257.43	-	257.43	65.3
	Administrative Justice Services	158.35	-	158.35	115.23	-	115.23	72.8
	Access to Information Services	33.81	-	33.81	4.86	-	4.86	14.4
	Sub-Total	**586.61**	**-**	**586.61**	**377.52**	**-**	**377.52**	**64.4**
State Department for Youth Affairs								
Youth Empowerment Services	Youth Social and Sustainable Community Development	26.92	278.69	305.61	15.76	12.64	28.41	9.3
	Youth Mentorship, Leadership, and Governance	204.05	-	204.05	100.75	-	100.75	49.4
	Youth Employment and Employability Scheme	243.12	43.75	286.87	243.04	43.75	286.79	100.0
Youth Development Services	Youth Development Research and Quality Management	26.10	-	26.10	17.91	-	17.91	68.6
	Youth Entrepreneurship and Talent Development	43.95	1,026.35	1,070.30	25.92	463.52	489.43	45.7
	Youth Development Field Extension Services	493.28	61.00	554.28	383.05	14.24	397.29	71.7
General Administration, Planning and Support Services	Administration and Support Services	356.84	-	356.84	208.46	-	208.46	58.4
	Sub -Total	**1,394.26**	**1,409.79**	**2,804.05**	**994.90**	**534.15**	**1,529.05**	**54.5**
Grand Total		**196,553.34**	**161,858.69**	**358,412.03**	**129,157.63**	**73,181.65**	**202,339.28**	**56.5**

Source: *MDAs and National Treasury*

Analysis of Programme and sub-programmes shows that, the Elimination of Restrictive Trade Practices sub-programmes within the Market Competition and Creation of an Enabling Business Environment Programme under the National Treasury recorded a high absorption of funds at 100 per cent. The Youth Employment and Employability Scheme sub-programme under the Youth Empowerment Services Programme in the State Department for Youth Affairs recorded an absorption rate of 100 per cent.

In contrast the Budget Formulation Coordination and Management sub-programme under the Public Financial Management Programme within the National Treasury recorded the lowest budget absorption at 2.3 per cent.

4.10.4 Key Achievements for the PAIR Sector

The Executive Office of the President, under the Coordination of State-House Functions Sub-Programme, facilitated the execution of 100 per cent of the President's Constitutional mandates and held two National Celebration, that is, Mashujaa and Jamhuri Day celebrations. Under the Office of the First Lady, the President's Executive Office enabled 4,261 women groups to access affordable credit using the Table Banking model. In addition, the Office mentored and trained 66,246 women across all counties on financial inclusion and livelihood enhancement. The Office also covered functions and events of the President and First Lady. Under the Deputy President's Services Programme, the President's Executive Office developed two Intergovernmental budget and economic council reports and completed (100 per cent) refurbishment of the Harambee House

Annex and the Official Deputy President Residence in Karen. Under the Cabinet Affairs Programme, the Office identified and trained 500 youths and women from pastoral communities on alternative livelihood practices. Further, the Office surveyed 100,000 square kilometres per ecosystem on rangeland resources and mapped 350,000 hectares.

The National Assembly, under the Legislation and Representation Sub-Programme, processed 56 bills, held 65 sittings, and undertook 162 motions out of an annual target of 90 statements, 132 sittings, and 150 motions. Further, 1,196 papers were laid against a target of 1,000 papers.

The Salaries and Remuneration Commission, in the first nine months of FY 2022/23, undertook monitoring and evaluation of the implementation of its advice in sixteen public universities (against a target of 112 Universities) and ten counties (against a target of 20 counties), finalized the report on the level of implementation of SRC advise and is planning to communicate feedback to each of the university and counties that participated. In the review period, the Commission trained sixty-seven officers from twenty public institutions on productivity measurement. The Commission also supported six institutions in developing their productivity measures.

The National Gender and Equality Commission undertook thirty and thirteen legal, policy, and administrative instrument reviews for National Government and County Governments against a target of fifteen and five, respectively. The Commission also held elven public awareness on equality and inclusion against a target of six, with the overperformance attributed to collaboration with county-level partners.

The Controller of Budget has reviewed, processed and approved or declined an average of 12 requisitions per week for the National Government and 128 requisitions per week for County Governments. The Controller has also reviewed 100 legislation and bills to ensure compliance with the Constitution and PFM Act 2012. Also, the Controller of Budget handled and addressed fifty-five complaints, mainly concerning pending bills, budget processes, public participation and reallocation of funds. In addition, the Controller of Budget has published and publicized six National and County Governments Budget Implementation Review Reports. The Controller of Budget has reviewed and advised Parliament and National Treasury on the Budget Review Outlook Paper 2022, Budget Policy Statement 2023, and Medium-Term Debt Management Strategy for FY 2023/24. In addition, the Controller of Budget has reviewed and given her opinion and advise on 94 Planning Documents and 294 Budget Documents for County Governments.

The Auditor General issued 740 audit reports in the period under review against a set target of 1,773 audit reports. The issued reports comprised 479 national government audits, 254 county government audit reports and seven specialised audit reports.

The State Department for Devolution, under the Capacity Building and Technical Assistance Sub-Programme, held a civic education campaign on devolution during the "Jukumu Langu Launch" with a participation of 920 persons. The State Department supported 38 counties in developing proposals for the County Level 2 Kenya Devolution Support Programme projects at par with the set target.

The State Department for Youth Affairs, under the Youth Empowerment Services Sub-Programme, engaged 35,933 youths in sustainable community development and 81,554 youths in climate change mitigation, each with a target of engaging 145,000 youths. Under the Youth Mentorship Leadership and Governance, the State Department engaged 17,975 youths in leadership and governance initiatives and sensitized 15,470 youths on existing empowerment initiatives. Under the Youth Employment and Employability Scheme Sub-Programme, the State Department disbursed Kshs.97 million to youth to start or expand their business against a target of Kshs.548 million. It recovered Kshs.202 million against a target of Kshs.450 million.

The Commission on Administrative Justice sensitized 667,070 persons against a target of 3,750 persons by leveraging various platforms to enhance public awareness of its mandate policies and procedures. In addition, the Commission received 4,641 new complaints in the review period, of which 2,989 were resolved. Also, the Commission issued feedback on the first half of FY 2022/23 performance reports to 375 public institutions comprising 21 government ministries, 234 parastatals, 117 tertiary institutions and three county government entities.

The Commission of Revenue Allocation, under the Equitable Sharing of Revenue Sub-Programme, engaged key stakeholders in the equitable sharing of revenue, including the National Treasury, Council of Governors, National Assembly, Senate, and the Intergovernmental Budget and Economic Council. In addition, the Commission analysed the macroeconomic and national and county fiscal frameworks. Under the Public Finance Management Sub-Programme, the Commission recommended recurrent expenditure ceilings for County Assemblies and Executives. Under the Revenue Enhancement Sub-Programme, the Commission published its source revenue potential and tax gap study of County Governments.

The Ministry of Foreign Affairs, under the International Relations and Cooperation Sub-Programme, prepared 125 briefs and statements on climate change, human rights and security issues. The Ministry lobbied for seven of Kenya's Country and individual candidatures in the international governance system. Also, the Ministry held 13 major international conferences and events, lobbied and hosted/co-hosted. Under the Coordination of State Protocol, the Ministry coordinated 27 inbound state/official visits and 18 outbound state/official visits. In addition, 31 agreements / Memorandum of Understanding were concluded on various areas of cooperation with other nations. Under the Economic Cooperation and Commercial Diplomacy Sub-Programme, the Ministry coordinated 15 investment promotion events and business forums.

The Public Service Commission, under Establishment and Management Consultancy Sub-Programme, received and approved 100 per cent of Ministries, Departments and Agencies' organizational structures. Also, the Commission provided technical assistance to Nairobi County and Bomet County on human resource management and development issues. Under the Human Resource Management Sub-Programme, the Commission received 279 cases, finalized 144 cases, and conveyed decisions to Authorized Officers. Under the Human Resource Development Sub-Programme, the Commission recruited 3,902 interns and placed them in Ministries Department and Agencies. Further, the Commission capacity built 200 mentors and coaches.

The State Department of Planning, under the Economic Planning Coordination Services Sub-Programme, provided technical support to 17 County Governments on development planning. The Stated Department capacity built 42 officers on integrated development planning and mainstreamed sustainable development goals into the planning framework of 62 MDAs and five regional forums. Under the Policy Research Sub-Programme, capacity built 3,582 officers on policy research and analyses and 27 youth professionals. Further, the Commission shared 18,571 public policy publications against a target of 40,000 with stakeholders. Also, under the National Integrated Monitoring and Evaluation Sub-Programme, the State Department capacity built 44 MDAC on monitoring and evaluation (National and County Integrated monitoring and evaluation systems).

The Parliamentary Joint Services, in the review period, held 144 project implementation and management meetings, entered into 50 contracts, and trained 100 staff members to enhance their skills for better performance. The Parliamentary Joint Services also facilitated 140 members on various programmes for Parliament and trained 60 staff on short-term courses organized by Capacity Building for Legislative Staff Partners.

The State Department for Public Service, under the Human Resource Management Sub-Programme, covered

139,433 officers under a medical insurance scheme. Also, through the Kenya School of Government, the State Department trained and certified 11,562 participants from the National and County Governments. The Huduma Centres and Huduma Mashinani served 7,198,000 customers, and Huduma Contact Centre addressed 1,725,369 customer service requests. In addition, the National Youth Service recruited 10,839 youths, trained 9,463 youths and deployed to National Service 7,234 service men and women.

The Parliamentary Service Commission, in the review period, published 24 Senate Bills, moved 47 motions, received ten petitions and issued 233 statements. The Commission also received nine visiting delegations.

4.10.5 Project Implementation for PAIR Sector

In the first nine months of FY 2022/23, the PAIR sector incurred a development expenditure of Kshs.73.18 billion representing an absorption rate of 45.2 per cent against a gross development allocation of Kshs.161.86 billion. Table 4.25 summarises some of the development projects with the highest expenditure in the reporting period in the ARUD sector.

Table 4.25: PAIR Sector Budget Performance by Programmes PAIR Development Projects with the Highest Expenditure

MDA	Project Name	Project commence date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	First nine months FY 2022/23 (Kshs. Million)		Project completion rate (%)
						Total Disbursement	Amount paid	
State Department for Planning	National Government Constituency Fund (NGCDF)	01/07/2016		GOK	438,439.93	47,189.90	22,144.95	46.9
The National Treasury	1071112002: Development of Nairobi to Naivasha Standard Gauge Railway	01/10/2016	30/06/2024	GoK Kshs.230000 Mn & Foreign Kshs.50121 Mn	280,121.00	17,925.00	17,925.00	58
The National Treasury	107102202: Strategic Investments in Public Enterprises	01/08/2020	30/06/2026	GoK	150,000.00	13,730.00	13,730.00	0
State Department of Public Service	Implementation of Huduma Service Delivery Channels	2013	11 years	GOK	25,030.00	8,420.00	8,329.03	33.6
The National Treasury	1071102601: Equity and Subscriptions in International Financial Institutions	01/07/2016	Annually	GoK	20,988.00	5,765.00	5,765.00	15
Ministry of Foreign Affairs	Purchase of chancery in London	Jan 2I-Jun 24	4 years	GOK	2,670.00	1,670.00	1,670.00	Ongoing
The National Treasury	Mombasa to Nairobi SGR				-	1,189.00	1,189.00	0
Ministry of Foreign Affairs	Renovation of government owned properties in Washington DC.	May-17 - June 24	7 Years	GOK	950.00	915.00	915.00	Ongoing
Parliamentary Joint Services	Installation of Integrated Security System	01/01/2020	24 Months	GoK	2,465.05	-	813.92	55.0

MDA	Project Name	Project commence date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	First nine months FY 2022/23 (Kshs. Million)		Project completion rate (%)
						Total Disbursement	Amount paid	
State Department of Public Service	Construction of buildings and infrastructure at NYS	2015	8 years	GOK	1,696.10	848.58	813.58	50.0
Ministry of Foreign Affairs	Kenya International Technical Co-operation Facility	Continuous	Continuous	GOK	4,500.00	866.00	805.04	Ongoing
Parliamentary Joint Services	Construction of Multi- Storey Office Block	07/01/2014	72 Months	GoK	7,092.27	800.00	590.67	98.0
The National Treasury	1071108201: Kenya Financing Locally Led Climate Action Programme (FLLCoA)	01/03/2020	01/06/2025	GoK Kshs.178 Mn & Foreign Kshs.30000 Mn	30,178.00	539.43	539.43	1
The National Treasury	1071110101: Construction of NVS ICD-Long Railway Link & Rehab of Long -MLB line	02/09/2020	30/06/2022		10,100.00	500.00	500.00	0
The National Treasury	1071104001: Renewal of Oracle Licences and provision of IFMIS Support on Application and hardware - Annual		01/06/2026	GoK	3,800.00	499.30	499.30	49

Source: *MDAs*

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

4.11.1 Introduction

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

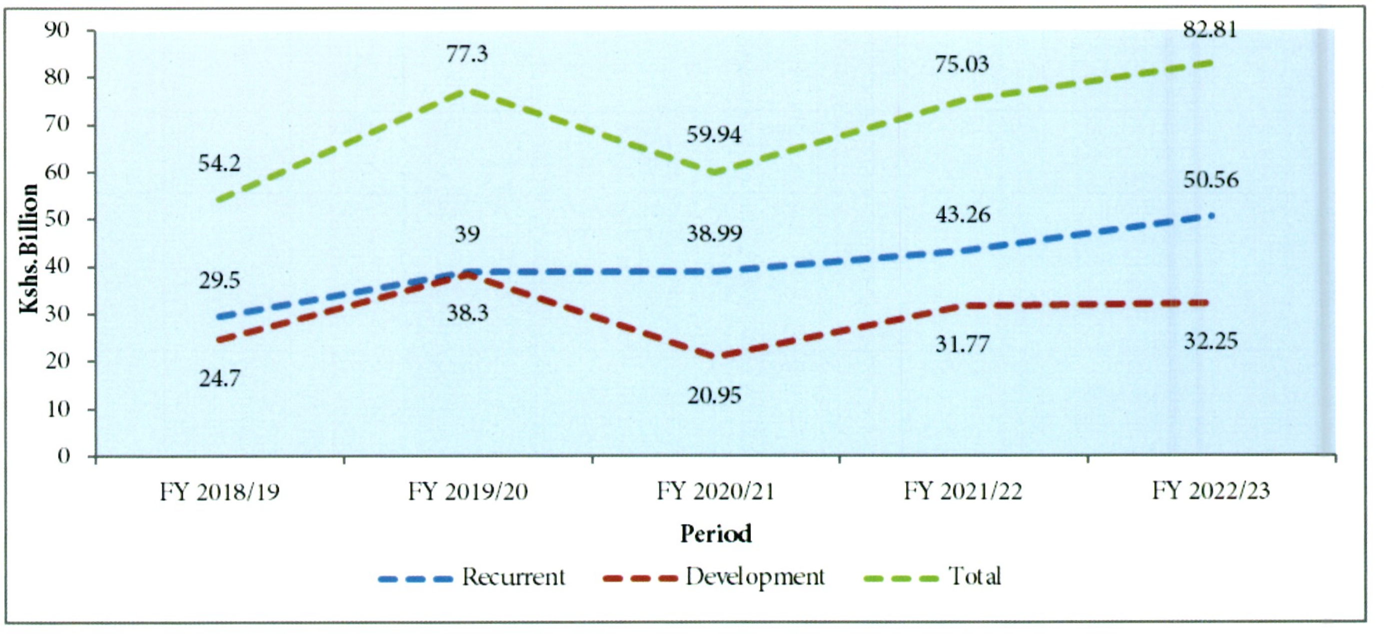
The SPCR sector plays a strategic role in the country's transformation and socio-economic development by implementing special programmes for the development of the ASALs. The SPCR sector promotes sustainable employment, harmonious industrial relations, a productive workforce, and gender equity and equality.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

4.11.2 Budget Performance for SPCR Sector

The budgetary allocation to the SPCR sector in FY 2022/23 amounts to Kshs.73.21 billion, revised to Kshs.82.81 billion in Supplementary Budget I, compared to Kshs.75.03 billion allocated in FY 2021/22. The allocation to the SPCR sector represents 2 per cent of the revised gross national budget. The budget comprised Kshs.32.25 billion (39 per cent) for development activities and Kshs.50.56 billion (61 per cent) for recurrent expenditure. The State Department for Social Protection received the highest budgetary allocation at Kshs.38.70 billion (46.7 per cent of the sector's budget), while the State Department for Culture and Heritage had the lowest budgetary allocation at Kshs.3.02 billion (3.7 per cent of the Sector's allocation).

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

Figure 4.19: Budgetary Allocation Trend for the SPCR Sector



Source: *National Treasury*

The total exchequer issues to the SPCR sector amounted to Kshs.22.56 billion, representing 35 per cent of the sector's revised net estimates compared to 48.9 per cent (Kshs.26.72 billion) recorded in a similar period FY 2021/22. The amount comprised Kshs.6.21 billion for development expenditure, representing 39.6 per cent of development revised net estimates compared to 47 per cent (Kshs.7.83 billion) recorded in FY 2021/22, and, Kshs.16.36 billion for recurrent expenditure representing 33.5 per cent of recurrent revised net estimates compared to 49.7 per cent (Kshs.18.89 billion) recorded in a similar period in FY 2021/22. Table 4.26 shows the SPCR sector analysis of exchequer issues and expenditures in the first nine months of FY 2022/23.

Table 4.26: SPCR Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
State Department for Development for the ASALs	9.67	9.67	3.83	4.88	39.7	50.5	6.38	6.38	1.01	2.61	15.9	40.8
State Department for Sports	15.81	0.06	0.01	6.77	13.6	42.8	1.87	1.68	0.90	0.90	53.8	48.3
State Department for Culture and Heritage	0.07	0.07	-	0.01	0.0	14.5	2.96	2.48	1.75	1.86	70.7	62.8
State Department for Labour	0.42	0.42	0.22	0.16	51.8	37.8	2.94	2.02	1.11	1.43	55.1	48.6
State Department for Social Protection, Pensions & Senior Citizens Affairs	3.50	3.01	0.98	1.49	32.5	42.6	35.20	35.14	11.01	23.25	31.3	66.1
State Department for Gender	2.78	2.46	1.17	2.39	47.6	85.9	1.22	1.08	0.56	0.62	52.1	51.1
Total	**32.25**	**15.68**	**6.21**	**15.69**	**39.6**	**48.7**	**50.56**	**48.78**	**16.36**	**30.67**	**33.5**	**60.7**

Sector Summary

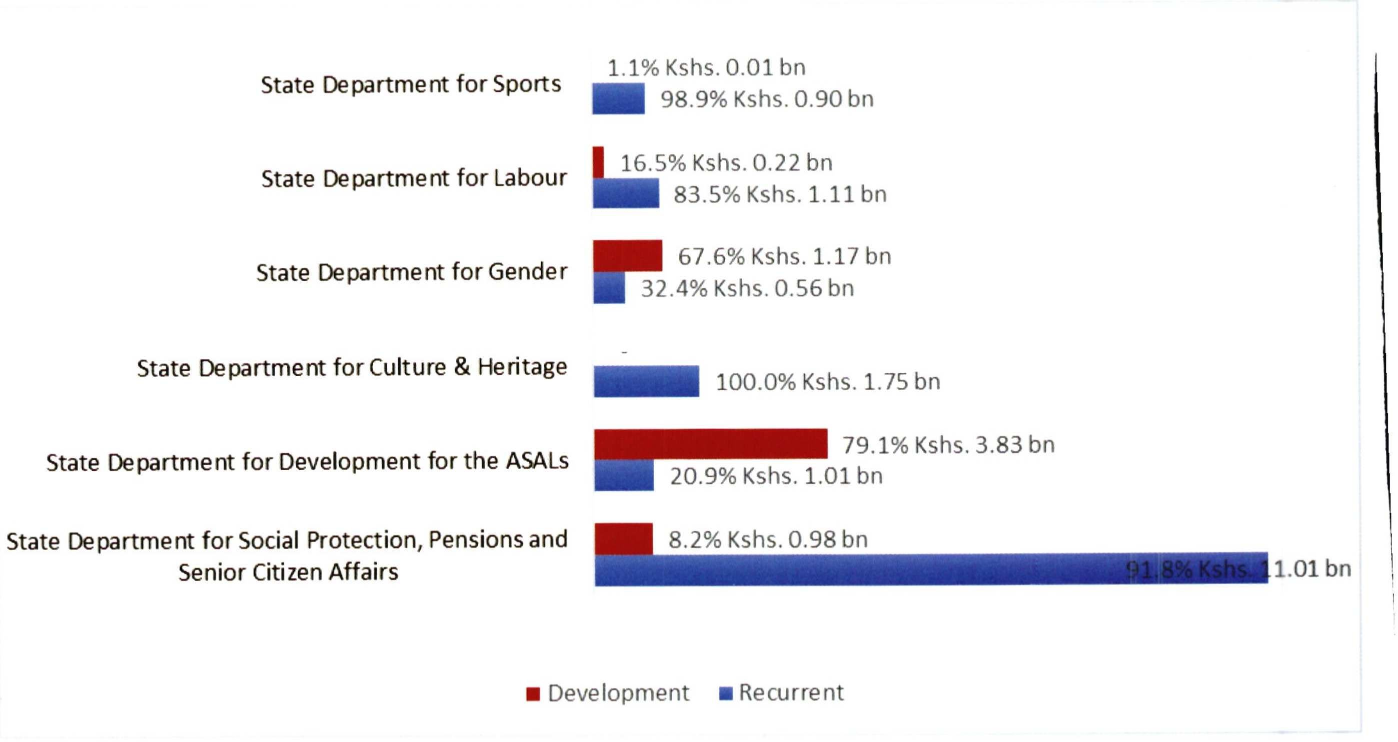
	Revised Gross Estimates	Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Development	32.25	15.68	6.21	15.69	39.6	48.7
Recurrent	50.56	48.78	16.36	30.67	33.5	60.7
Total	**82.81**	**64.47**	**22.56**	**46.36**	**35.0**	**56.0**

Source: *MDAs and National Treasury*

In the first nine months of FY 2022/23, the State Department for Labour received the highest proportion of development exchequer issues to development revised net estimates at 51.8 per cent, while the State Department for Sports received the lowest at 13.6 per cent during the year under review.

The State Department for Social Protection, Pensions & Senior Citizens Affairs recorded the highest proportion of recurrent exchequer issues to recurrent revised net estimates of 66.1 per cent. In comparison, the State Department for Development for the ASALs recorded the lowest ratio of 40.8 per cent. Figure 4.20 shows the exchequer issues to the SPCR sector in the first nine months of FY 2022/23.

Figure 4.20: Exchequer Issues to the SPCR Sector



Source: *National Treasury*

The total expenditure for the SPCR sector amounted to Kshs.46.36 billion, representing 56 per cent of the gross estimates, compared to Kshs.25.76 billion (35.7 per cent), recorded in a similar period in FY 2021/22. This amount comprised Kshs.15.69 billion for the development budget representing an absorption rate of 48.7 per cent, compared to 20.8 per cent (Kshs.6.76 billion) recorded in FY 2021/22, and Kshs.30.67 billion for recurrent expenditure representing 60.7 per cent of the recurrent gross estimates, compared to 47.9 per cent (Kshs19 billion) recorded in FY 2021/22.

The State Department for Development for Gender recorded the highest absorption of the development budget at 85.9 per cent. The State Department for Culture and Heritage recorded the lowest at 14.5 per cent. The State Department for Social Protection, Pensions & Senior Citizens Affairs recorded the highest recurrent expenditure to gross estimates at 66.1 per cent. The State Department for Development for the ASALs recorded the lowest recurrent budget absorption at 40.8 per cent.

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

The SPCR sector allocation was to fund fifteen programmes and thirty-eight sub-programmes. Table 4.27: shows budget execution by programmes and sub-programmes by the SPCR sector in the first nine months of FY 2022/23.

Table 4.27: SPCR Sector Budget Performance by Programmes

Programmes	Sub-Programmes	Approved Estimates (Revised) (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State Department for Development of the ASALs								

Programmes	Sub-Programmes	Approved Estimates (Revised) (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Accelerated ASALs Development	ASALs Development	161.67	97.38	259.05	103.59	300.36	403.95	155.9
	Relief and Rehabilitation	5,191.00	-	5,191.00	1,866.78	-	1,866.78	36.0
	Administrative Services	348.56	-	348.56	139.13	-	139.13	39.9
	Peace Building and Conflict Management	21.62	2,620.00	2,641.62	2.01	253.25	255.26	9.7
	Drought Management	659.14	6,949.71	7,608.85	494.36	4,581.54	5,075.89	66.7
Sub-total		**6,381.99**	**9,667.09**	**16,049.08**	**2,605.87**	**5,135.14**	**7,741.01**	**48.2**
State Department for Sports								
Sports	Sports Training and competitions	659.65	33.00	692.65	424.31	8.25	432.56	62.5
	Development and Management of Sports Facilities	534.89	15,750.00	16,284.89	312.42	3,278.50	3,590.92	22.1
	General Administration, Planning, and Support Services	233.98	-	233.98	167.64	-	167.64	71.6
	Film Services	199.63	27.88	227.50	-	-	-	-
	Performing Arts	44.94	-	44.94	-	-	-	-
	Promotion of Kenyan Music and Dance	4.70	-	4.70	-	-	-	-
	Library Services	194.36	-	194.36	-	-	-	-
	Sub-Total	**1,872.14**	**15,810.88**	**17,683.02**	**904.38**	**3,286.75**	**4,191.12**	**23.7**
State Department for Culture & Heritage								
Culture/Heritage	Conservation of Heritage	1,608.21	18.52	1,626.73	977.21	9.77	986.98	60.7
	Public Records and Archives Management	118.63	8.98	127.61	64.95	-	64.95	50.9
	Development and Promotion of Culture	412.45	40.00	452.45	126.52	-	126.52	28.0
Arts	Performing Arts	56.57	-	56.57	36.04	-	36.04	63.7
	Promotion of Kenyan Music and Dance	34.13	-	34.13	33.46	-	33.46	98.0
Library Services	Library Services	572.27	-	572.27	506.52	-	506.52	88.5
General Administration, Planning and Support Services	General Administration, Planning, and Support Services	155.09	-	155.09	111.09	-	111.09	71.6
	Sub-Total	**2,957.36**	**67.50**	**3,024.86**	**1,855.79**	**9.77**	**1,865.56**	**61.7**
Ministry of Labour								
General Administration, Planning and Support Services	Policy, Planning, and General Administrative Services	529.91	-	529.91	394.29	-	394.29	74.4

Programmes	Sub-Programmes	Approved Estimates (Revised) (Kshs. Bn)			Expenditure (Kshs. Bn)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Promotion of the Best Labour Practice	Promotion of harmonious industrial relations	451.06	-	451.06	305.09	-	305.09	67.6
	Regulation of Trade Unions	20.05	-	20.05	9.59	-	9.59	47.8
	Provision of Occupational Safety and Health	259.45	51.40	310.85	182.04	-	182.04	58.6
Manpower Development, Employment and Productivity Management	Human Resource Planning & Development	65.20	220.78	285.98	33.65	67.70	101.35	35.4
	Provision of Industrial Skills	1,145.94	150.32	1,296.26	217.97	91.98	309.95	23.9
	Employment Promotion	392.62	-	392.62	240.82	-	240.82	61.3
	Productivity Promotion, Measurement & Improvement	72.77	-	72.77	44.60	-	44.60	61.3
	Sub-Total	**2,937.01**	**422.50**	**3,359.51**	**1,428.04**	**159.69**	**1,587.73**	47.3
State Department for Social Protection, Pensions & Senior Citizens Affairs								
Social Development and Children Services	Social Welfare and vocational rehabilitation	627.95	268.00	895.95	373.42	195.38	568.80	63.5
	Community Mobilization and development	765.04	20.00	785.04	264.08	-	264.08	33.6
	Child Community Support Services	2,684.44	215.80	2,900.24	1,572.16	-	1,572.16	54.2
	Child Rehabilitation and Custody	465.03	15.00	480.03	208.76	-	208.76	43.5
National Social Safety Net	Social Assistance to Vulnerable Groups	30,359.56	2,983.10	33,342.66	20,439.05	1,249.08	21,688.13	65.0
General Administration, Planning and Support Services	Administrative Support Services	294.98	-	294.98	200.58	-	200.58	68.0
	Sub-Total	**35,197.00**	**3,501.90**	**38,698.90**	**23,058.05**	**1,444.46**	**24,502.51**	63.3
State Department for Gender								
Community Development	Affirmative Action	56.00	2,130.00	2,186.00	-	1,121.00	1,121.00	51.3
Gender Empowerment	Gender Mainstreaming	388.53	430.97	819.50	169.63	-	169.63	20.7
	Gender and Socio-Economic Empowerment	447.37	216.00	663.37	462.63	-	462.63	69.7
General Administration, Planning, and Support Services	General Administration and Planning Services	211.95	-	211.95	106.40	-	106.40	50.2
	Gender County and Sub-County Activities	114.12	-	114.12	72.93	-	72.93	63.9
	Sub-Total	**1,217.97**	**2,776.97**	**3,994.94**	**811.59**	**1,121.00**	**1,932.59**	48.4
	Grand Total	**50,563.46**	**32,246.84**	**82,810.30**	**30,663.71**	**11,156.81**	**41,820.52**	50.5

Source: *MDAs and National Treasury*

Analysis of Programme and sub-programmes shows that, the Promotion of Kenyan Music and Dance sub-programme under the Arts Programme in the State Department for Culture & Heritage recorded an absorption rate of 98.0 per cent. The Library Services sub-programme under the Library Services Programme in the State Department for Culture & Heritage recorded an absorption rate of 88.5 per cent.

In contrast the Peace Building and Conflict Management sub-programme under the Accelerated ASALs Development Programme within the State Department for Development of the ASALs recorded the lowest budget absorption at 9.7 per cent.

4.11.4 Key Achievements for the SPCR Sector

Under Child Community Support Services, the State Department for Social Protection and Senior Citizen Affairs supported 22,300 orphans and vulnerable children with Presidential Secondary School Bursary that was at par with the set target. Further, under Child Rehabilitation and Custody, the State Department supported 15,447 children needing special protection with a child help toll-free line. In addition, 7,251 children were rescued and provided with basic support surpassing the set target of 4,700 children. The State Department supported cash transfers to 756,485 households with older persons against a target of 833,129 households. In addition, the State Department also supported with cash 278,188 households with orphans and vulnerable children and 37,553 households with Persons with Severe Disabilities against targets of 353,000 households and 47,000 households, respectively.

The State Department for Culture and Heritage, under the Conservation of Heritage Sub-Programme, standardized and digitized user needs 51,616 heritage collections surpassing the target of 40,000 heritage collections, with the overachievement attributed to the researcher clearing the backlog of the group for the previous year and quarter. The State Department undertook 110 snakebite rescue missions, and 270 victims were successfully rescued from snakebites. Under the Public Records and Archives Management Sub-Programme, 617,528 records were digitized against a target of 200,000 records. Under the Performing Arts Sub-Programme, the State Department nurtured 247 artists in different genres against a target of 150 artists.

The State Department for Development of the Arid and Semi-Arid Lands, under the Drought Management Sub-Programme, supported through cash transfers 95,167 households under the regular programme and 46,219 households under the emergency scale-up during the drought period. In addition, 17 Counties are receiving funds based on Early Warning System triggers under five intervention sectors: Water, Livestock, Health and Nutrition, Peace and Security. The State Department also supported 50,000 people through cash and food assets. Under the Peace Building and Conflict Management Sub-Programme, 89 water sanitation and hygiene facilities were developed, 56 health facilities were created, and 4,820 households were funded to access improved energy-saving devices.

The State Department for Sports, within the Sports Training and Competitions Sub-Programme, carried out 965 intelligence-based anti-doping tests and sensitized 16,969 persons on anti-doping issues. Also, through the Kenya Academy of Sports, the State Department registered 80 sports organizations and trained 55 technical and administration personnel, and enrolled 187 athletes for training. Under the Development and Management of Sports Facilities Sub-Programme, the State Department is ongoing construction and upgrading of 5 regional stadia and two new county stadia. In addition, the State Department funded 15 sports programs for institutions and organizations. The State Department, through the Kenya Cultural Centre, held 70 theatrical productions and nurtured 205 artists in different genres. The State Department, through the Kenya Film Commission, produced 200 local and international films against a target of 390 films.

The State Department for Gender and Affirmative Action engaged 12 communities on gender-based violence, teenage pregnancies and child marriages and sensitized 10 Bodaboda and matatu operators. The State Department, through the Policy and Research Directorate, sensitized 400 duty bearers at the sub-county level on referral mechanisms, access to gender-based violence services, and evidence management. The State Department built 520 women on Access to Government Procurement Opportunities, Financial Literacy, Financial Inclusion, and intercountry and cross-border trade through the Socio-Economic Empowerment Directorate. In addition, 210 Government and Civil Society Organisations officers were trained to disseminate women's economic empowerment strategy. The State Department, through the Women Enterprise Fund, disbursed Kshs.1.72 billion to constituency women enterprise scheme groups, Kshs.39 million to women-owned Saccos, Kshs12.21 million through local purchase orders, and Kshs.21.1 million through thamini loans.

The State Department for Labour and Skills Development, under the Promotion of Harmonious Industrial Relations Sub-Programme, carried out 9,856 workplace inspections on wages and terms and conditions of employment. The State Department also processed all 16,420 labour disputes reported, out of which 9,890 labour disputes were resolved while the remaining 6,530 were in various resolution stages. Under the Occupational Safety and Health Sub-Programme, the State Department medically examined 52,736 workers in hazardous occupations and examined 17,761 dangerous industrial equipment. Under the Industrial Skills Sub-Programme, the State Department placed 30,032 trainees on industrial attachment and trained 40,926 workers in relevant industrial skills, including Textiles and Apparel, within the export processing zones. Under the Employment Promotion Sub-Programme, the State Department placed 45,108 job seekers in gainful employment and vetted 509 private employment agencies.

4.11.5 Project Implementation for SPCR Sector

Most of the development projects are multi-year in nature and implemented over some time. In the first nine months of FY 2022/23, the SPCR sector incurred a development expenditure of Kshs.11.16 billion representing an absorption rate of 34.6 per cent against a gross development allocation of Kshs.32.25 billion. Table 4.28 summarises some of the development projects with the highest expenditure in the reporting period in the SPCR sector.

Table 4.28: SPCR Development Projects with the Highest Expenditure

MDA	Project Name	Project commence date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	First nine months FY 2022/23 (Kshs. Million)		Project completion rate (%)
						Total Disbursement	Amount paid	
State Department for Development for the ASAL	Kenya Hunger Safety Net Programme GoK Counterpart	04/01/19	06/01/24	GOK	27,811.20	5,081.30	3,810.98	58.0
State Department for Social Protection, Senior Citizens and Special Programmes	Kenya Social Economic Inclusion Project	03/20/19	12/31/23	GOK/Foreign	12,096.00	1,275.75	1,296.56	13.04
State Department for Sports	Phase I Kenya Academy of Sports Complex	03/01/13	03/01/23	GOK	1,332.00		1,233.55	99.0
State Department for Gender	Affirmative Action Social Development Fund	07/01/15		GOK	2,130.00	1,065.00	1,065.00	Ongoing
State Department for Social Protection, Senior Citizens and Special Programmes	Construction of a foster care centre in Child Welfare Society of Kenya Kisumu	03/03/13	30/6/2022	GOK	371.00		306.20	83.0
State Department for Development for the ASAL	Ending Drought Emergencies: Support to Resilient Livelihood II	01/01/2015	60 Months	EU	1,980.00	339.01	279.01	66.0
State Department for Development for the ASAL	Kenya Development Response to Displacement Impact	05/01/17	60 months	WB	10,962.00	3,275.00	253.25	105.0
State Department for Development for the ASAL	National Drought Emergency Fund	Oct 21- Sep 30	108 months	GOK	20,000.00	263.30	250.00	1.0

MDA	Project Name	Project commence date	Expected Duration of the Project	Source of Funds	Estimated Value of project (Kshs. Mn)	First nine months FY 2022/23 (Kshs. Million)		Project completion rate (%)
						Total Disbursement	Amount paid	
State Department for Sports	Acquisition and Refurbishment of Nairobi Cinema Theatre	07/01/14	06/01/25	GOK	895.00		220.00	24.6
State Department for Social Protection, Senior Citizens and Special Programmes	National Development Fund for Persons with Disabilities	01/07/09	12/31/30	GOK	6,092.00	129.50	194.25	51.0

Source: *MDAs*

5 KEY ISSUES AND RECOMMENDATIONS

5.1 Introduction

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

5.2 Low Level of Budget Performance

In the first nine months of FY 2022/23, budget execution was characterised by low performance, attributed to the prolonged electioneering period and the government administration transition, budget rationalisation process, delay in releasing funds to both levels of government and shutdown of the IFMIS system affecting the procurement of goods and services.

The exchequers issued by the National Treasury to MDAs, CFS and County governments were Kshs.2.09 trillion, representing 57.8 per cent of the revised annual net estimates compared to Kshs.2.08 trillion (67.3 per cent) recorded in a similar period FY 2021/22. The figure comprises Kshs.174.79 billion (44.4 per cent) towards ministerial development expenditure, Kshs.814.71 billion (64.4 per cent) towards ministerial recurrent expenditure, Kshs.886.47 billion towards CFS (57.1 per cent) and Kshs.212.75 billion (53.2 per cent) as shareable revenue to county governments.

Total expenditure by the National Government was Kshs.2.15 trillion, representing an absorption rate of 58.6 per cent compared to Kshs.2.0 trillion (61.1 per cent) recorded in a similar period FY 2022/23. Low budget performance results in delayed implementation of planned activities, adversely affecting the country's economic performance.

The Controller of Budget recommends the timely release of funds by the National Treasury to facilitate the execution of the planned activities by the MDAs. In addition, Accounting Officers should speed up implementing planned activities to deliver on the government's Bottom-up Economic Transformation Agenda.

5.3 Budget Revisions Without Taking Into Account Incurred Expenditure

Following the re-organisation of the government after the August 2022 General Elections and further directive by the President, the government targeted to rationalise the budget by Kshs.300 billion to reduce additional borrowing. The Cabinet Secretary for the National Treasury issued guidelines for revising Supplementary Budget I, which was approved in March 2023.

Analysis of financial and non-financial reports submitted by MDAs by the Controller of Budgets shows that some budget lines had negative balances since the budget cuts were above the already incurred expenditure.

To correct this, the Controller of Budget recommends that the Accounting Officers of the affected MDAs liaise with the National Treasury to regularise the overdrawn items in Supplementary Budget II. In addition, the programmes with high balances without the likelihood of spending should be reallocated ds to programmes likely to absorb funds which should be in line with Section 43 of the PFM Act 2012 and Regulation 48 of the PFM (National Government) Regulations 2015.

5.4 Accumulation of Pending Bills/Outstanding Obligations

Pending bills by both levels of government remain high. Total pending bills for the country stood at Kshs.685.57 billion as of 31st March 2023, comprising Kshs.450.23 billion, Kshs.159.05 billion and Kshs.79.29 billion for State Owned Enterprises/Semi-Autonomous Government Agencies, County Governments and Ministries, State Departments and Agencies respectively.

The National Treasury Circular no.15/2021 on the guidelines for the preparation of the Annual Budget for the State Corporations for FY 2022/2023 and Medium-Term Projections for FYs 2023/2024 and 2024/2025, the Circular emphasised to the Accounting Officers of State Corporations their responsibility for prudent financial management. In addition, numerous communications have been made on prioritisation in settling pending bills. Accumulation of pending bills is attributed to failure by successive governments to honour obligations for goods/services procured during preceding regimes, diversion of funds meant for payment of pending bills and non-adherence to the payment plan, among others.

Pending bills affect business liquidity and deny government revenue in taxes. The Controller of Budget recommends that National and County governments prioritise payment of the pending bills by settling them as a first charge in the current financial year budget in line with the Treasury Circular No. 04/2022.

6 CONCLUSION

The first nine months' report has been prepared in fulfilment of Article 228 (6) of the Constitution of Kenya, 2010, Section 9 of the Controller of Budget Act, 2016, the third publication by the Controller of Budget in a series of reports prepared to provide information on budget implementation by the National Government for FY 2022/23.

In the period under review, budget performance demonstrated mixed performance in terms of receipts into the Consolidated Fund and expenditure by the government compared to the full-year budget target. The low budget performance is attributable to a prolonged electioneering period, change in administrations at the National and County governments, persistent drought affecting agriculture which is the lending sector in Kenya, the war between Russia and Ukraine and depreciation of the Kenya Shilling against the US Dollar resulting to an increase in the prices of most commodities.

Receipts into the Consolidated Fund amounted to Kshs.2.09 trillion, representing 57.9 per cent of the annual target, compared to Kshs.2.08 trillion (65.3 per cent of the annual target), recording less than 1 per cent growth compared to a similar period of FY 2021/22. Exchequer issues to National and County governments amounted to Kshs.2.09 trillion, representing 57.8 per cent of the annual revised net estimates (Kshs.3.61 trillion), compared to Kshs.2.08 trillion (65.0 per cent) issued in a similar period FY 2021/22. On prorata basis, both receipts and exchequer issues were below 75 per cent of projected funds disbursement, indicating that some budget activities were not implemented as planned within the period.

Funds released for the ministerial development budget amounted to Kshs.174.79 billion, representing 44.4 per cent of the revised net estimates compared to 56.9 per cent (Kshs.221.36 billion) in a similar FY 2021/22 period. Funds released for recurrent ministerial expenditure amounted to Kshs.814.71 billion, representing 64.4 per cent of the revised net estimates, compared to 72.2 per cent (Kshs.799.01 billion) recorded in a similar period FY 2021/22, while funds to Consolidated Fund Services was Kshs.886.47 billion, representing 57.1 per cent of the revised net estimates, compared to 63.2 per cent (Kshs.838.4 billion) recorded in a similar period in FY 2021/22. County governments received Kshs.212.75 billion of the equitable share from the National government, representing 53.2 per cent of the annual shareable revenue compared to Kshs.216.32 billion (58.5 per cent) issued in the first nine months of FY 2021/22.

The gross expenditure for the national government was Kshs.2.15 trillion, representing an absorption rate of 58.6 per cent compared to Kshs.2.0 trillion (61.1 per cent) in a similar reporting period in FY 2021/22. The low absorption of the budget is attributed to the delay in the execution of planned activities by MDAs due to the anticipated rationalisation of the budget by the new administration and the delay in the release of funds by the National Treasury owing to a shortfall of receipts into the Consolidated Fund. The Controller of Budget noted that revenue shortfalls affected budget execution due to the delayed release of funds to support MDAs' planned activities. Further, some budget lines were reduced above the incurred expenditure during Supplementary Budget I, resulting in negative balances. The report noted that pending bills in the Country remained high at Kshs.689.26 billion as of 31st March 2023, comprising Kshs.529.53 billion (76.8 per cent) and Kshs.159.94 billion (23.2 per cent) for national and county governments respectively.

To address some of the critical issues affecting budget execution, the Controller of Budget recommends the timely release of funds by the National Treasury to facilitate the execution of the budgeted activities by the MDAs, and County Governments. Secondly, Accounting Officers whose budget lines were affected in Supplementary

Budget I and reduced below expenditure should liaise with the National Treasury to reallocate funds and seek additional funding to regularise overdrawn items in Supplementary Budget II. The accumulation of pending bills should be addressed by settling the bills as a first charge in the current financial year budget in line with National Treasury Circular No. 04/2022. The first nine months' report has been prepared in fulfilment of Article 228 (6) of the Constitution of Kenya, 2010, and Section 9 of the Controller of Budget Act, 2016, which is the third publication by the Controller of Budget in a series of reports prepared to provide information on budget implementation by the National Government for FY 2022/23.

ANNEX I: MDAs Development Expenditure

VOTE	MINISTRY/STATE DEPARTMENT/ AGENCIES	Revised Gross Estimates (Kshs.)	Revised Appropriation-In-Aid (AIA) (Kshs.)	Revised Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
D1011	The Executive Office of the President	7,350,425,348	5,348,570,000	2,001,855,348	1,117,405,414	2,520,018,613	55.8	34.3
D1021	State Department for Interior and Citizen Services	4,141,850,225	188,003,622	3,953,846,603	2,143,906,935	3,888,701,915	54.2	93.9
D1023	State Department for Correctional Services	765,400,000	70,000,000	695,400,000	52,791,544	181,315,070.65	7.6	23.7
D1024	State Department for Immigration and Citizen Services	130,000,000	-	130,000,000	-		0.0	0.0
D1026	State Department for Internal Security and National Administration	50,000,000	-	50,000,000	-		0.0	0.0
D1032	State Department for Devolution	197,000,000	-	197,000,000	45,000,000	75,001,291	22.8	38.1
D1035	State Department for Development for the ASALs	9,667,093,700	-	9,667,093,700	3,834,002,768	4,881,895,223	39.7	50.5
D1041	Ministry of Defence	3,365,500,000	-	3,365,500,000	1,315,350,874	1,744,343,280	39.1	51.8
D1052	Ministry of Foreign Affairs	1,096,120,000	-	1,096,120,000	1,070,000,000	1,087,352,000	97.6	99.2
D1064	State Department for Vocational and Technical Training	4,104,922,807	2,543,422,807	1,561,500,000	642,725,253	1,444,764,913	41.2	35.2
D1065	State Department for University Education	4,626,600,000	2,288,600,000	2,338,000,000	895,168,100	1,879,256,885	38.3	40.6
D1066	State Department for Early Learning & Basic Education	23,778,187,003	226,700,000	23,551,487,003	16,257,362,200	8,040,110,546	69.0	33.8
D1071	The National Treasury	100,824,552,544	45,950,425,390	54,874,127,154	30,039,856,373	23,416,777,269	54.7	23.2
D1072	State Department of Planning	47,797,075,641	10,985,641	47,786,090,000	18,161,246,802	22,314,144,509	38.0	46.7
D1081	Ministry of Health	47,209,728,562	8,395,879,500	38,813,849,062	12,229,808,163	23,745,616,974	31.5	50.3
D1083	State Department for Public Health and Professional Standards	2,637,250,000	-	2,637,250,000	-		0.0	0.0
D1091	State Department of Infrastructure	115,702,000,000	62,466,000,000	53,236,000,000	26,730,145,205	42,161,323,951	50.2	36.4
D1092	State Department of Transport	2,740,500,000	-	2,740,500,000	24,707,165	104,982,100	0.9	3.8
D1093	State Department for Shipping and Maritime	689,000,000	689,000,000	-	-	60,132,859	#DIV/0!	8.7
D1094	State Department for Housing & Urban Development	12,220,000,000	1,184,000,000	11,036,000,000	2,532,651,973	5,956,153,683	22.9	48.7

VOTE	MINISTRY/STATE DEPARTMENT/ AGENCIES	Revised Gross Estimates (Kshs.)	Revised Appropriation-In-Aid (AIA) (Kshs.)	Revised Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
D1095	State Department for Public Works	792,000,000	250,000,000	542,000,000	241,313,712	199,438,913	44.5	25.2
D1104	State Department for Irrigation	2,388,937,500	-	2,388,937,500	-		0.0	0.0
D1108	Ministry of Environment and Forestry	3,566,300,000	1,135,000,000	2,431,300,000	628,052,323	1,410,473,339	25.8	39.6
D1109	State Department for Water & Sanitation and Irrigation	54,617,013,087	27,678,050,587	26,938,962,500	14,204,911,301	33,193,367,477	52.7	60.8
D1112	Ministry of Lands and Physical Planning	1,366,300,000	-	1,366,300,000	875,219,345	789,366,118	64.1	57.8
D1122	State Department for Information Communications and Technology	11,210,700,000	9,896,700,000	1,314,000,000	489,007,013	5,904,318,674	37.2	52.7
D1123	State Department for Broadcasting & Telecommunications	289,125,000	-	289,125,000	12,306,740	-	4.3	0.0
D1132	State Department for Sports	15,810,875,000	15,750,000,000	60,875,000	8,250,000	6,765,122,715	13.6	42.8
D1134	State Department for Culture and Heritage	67,500,000	-	67,500,000	-	9,773,600	0.0	14.5
D1152	Ministry of Energy	43,339,855,000	31,495,855,000	11,844,000,000	4,357,667,516	22,643,756,490	36.8	52.2
D1162	State Department for Livestock.	4,440,130,000	1,450,000,000	2,990,130,000	815,405,732	409,102,224	27.3	9.2
D1166	State Department for Fisheries, Aquaculture and the Blue Economy	4,700,300,000	320,000,000	4,380,300,000	2,386,519,050	2,197,027,296	54.5	46.7
D1169	State Department for Crop Development & Agricultural Research	41,120,323,071	3,150,541,809	37,969,781,262	17,141,552,632	20,187,498,894	45.1	49.1
D1173	State Department for Cooperatives	20,822,500,000	-	20,822,500,000	10,028,184,737	10,705,130,811	48.2	51.4
D1174	State Department for Trade	1,265,050,000	-	1,265,050,000	762,561,000	753,154,100	60.3	59.5
D1175	State Department for Industrialization	1,236,466,667	-	1,236,466,667	703,415,686	757,707,464	56.9	61.3
D1176	State Department for Micro,Small and Medium Enterprises Development	46,000,000	-	46,000,000	-		0.0	0.0
D1177	State Department for Investment Promotion	1,355,083,333	-	1,355,083,333	-		0.0	0.0
D1184	State Department for Labour	422,500,000	-	422,500,000	219,037,127	159,687,287	51.8	37.8
D1192	State Department for Social Protection.	3,501,900,000	493,400,000	3,008,500,000	977,892,542	1,490,806,332	32.5	42.6
D1192	State Department for Mining	131,214,400	-	131,214,400	-		0.0	0.0
D1194	Ministry of Petroleum and Mining	2,500,584,500	2,475,000,000	25,584,500	25,584,500	1,375,412,824	100.0	55.0
D1202	State Department for Tourism	34,010,000	-	34,010,000	-	-	0.0	0.0
D1203	State Department for Wildlife	243,000,000	56,190,000	186,810,000	27,765,886	33,218,799	14.9	13.7

VOTE	MINISTRY/STATE DEPARTMENT/ AGENCIES	Revised Gross Estimates (Kshs.)	Revised Appropriation-In-Aid (AIA) (Kshs.)	Revised Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
D1212	State Department for Gender	2,776,972,322	320,000,000	2,456,972,322	1,169,395,419	2,385,704,820	47.6	85.9
D1213	State Department for Public Service	302,712,150	100,100,000	202,612,150	-	198,036,602	0.0	65.4
D1214	State Department for Youth	1,409,790,000	180,000,000	1,229,790,000	75,169,775	534,150,623	6.1	37.9
D1222	State Department for Regional and Northern Corridor Development	3,288,125,392	200,000,000	3,088,125,392	587,997,610	590,820,698	19.0	18.0
D1252	State Law Office and Department of Justice	160,750,000	-	160,750,000	-	67,750,000	0.0	42.1
D1261	The Judiciary	1,900,000,000	-	1,900,000,000	572,500,000	823,488,922	30.1	43.3
D1271	Ethics and Anti-Corruption Commission	83,382,916	-	83,382,916	-	46,565,743	0.0	55.8
D1291	Office of the Director of Public Prosecutions	45,000,000	-	45,000,000	-	7,165,529	0.0	15.9
D1332	State Department for Forestry	289,500,000	-	289,500,000	-		0.0	0.0
D2043	Parliamentary Joint Services	2,465,000,000	-	2,465,000,000	768,663,154	1,757,856,085	31.2	71.3
D2071	Public Service Commission	26,300,000	-	26,300,000	7,558,538	7,558,538	28.7	28.7
D2091	Teachers Service Commission	656,000,000	30,000,000	626,000,000	600,000,000	611,706,754	95.8	93.2
D2111	Auditor General	389,710,000	9,100,000	380,610,000	10,506,720	-	2.8	0.0
D2141	National Gender and Equality Commission	10,131,000	-	10,131,000		-	0.0	0.0
	TOTAL	**618,164,247,168**	**224,351,524,356**	**393,812,722,812**	**174,788,566,828**	**259,517,058,751**	**44.4**	**42.0**

Source: *National Treasury and MDAs*

ANNEX II: MDAs Recurrent Expenditure

VOTE	MINISTRY/STATE DEPARTMENT/ AGENCIES	Revised Gross Estimates (Kshs.)	Revised Appropriation-In-Aid (AIA) (Kshs.)	Revised Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
R1011	The Executive Office of the President	24,369,683,327	9,084,990,990	15,284,692,337	10,335,233,165	16,685,819,762	67.6	68.5
R1012	Office of the Deputy President	850,850,072	1,650,000	849,200,072	-		0.0	0.0
R1013	Office of the Prime Cabinet Secretary	771,905,101	-	771,905,101	-		0.0	0.0
R1021	State Department for Interior and Citizen Services	107,195,904,554	1,574,752,500	105,621,152,054	96,628,457,290	108,095,206,315	91.5	100.8
R1023	State Department for Correctional Services	32,466,343,797	3,500,000	32,462,843,797	19,302,079,323	18,223,395,322	59.5	56.1
R1024	State Department for Immigration and Citizen Services	1,621,169,649	-	1,621,169,649			0.0	0.0
R1025	National Police Service	24,604,089,940	-	24,604,089,940	-		0.0	0.0
R1026	State Department for Internal Security and National Administration	8,124,935,362	30,467,500	8,094,467,862	-		0.0	0.0
R1032	State Department for Devolution	1,518,500,371	-	1,518,500,371	853,371,534	837,660,123	56.2	55.2
R1035	State Department for Development for the ASAL	6,381,985,470	-	6,381,985,470	1,013,268,309	2,605,866,594	15.9	40.8
R1041	Ministry of Defence	135,080,483,200	-	135,080,483,200	88,699,450,202	89,531,255,894	65.7	66.3
R1052	Ministry of Foreign Affairs	14,286,718,363	420,500,000	13,866,218,363	13,013,874,592	15,955,159,407	93.9	111.7
R1053	State Department for Foreign Affairs	4,655,322,860	-	4,655,322,860	-		0.0	0.0
R1054	State Department for Diaspora Affairs	700,000,000	-	700,000,000	-		0.0	0.0
R1064	State Department for Vocational and Technical Training	19,042,257,340	4,828,000,000	14,214,257,340	8,454,771,922	12,770,952,213	59.5	67.1
R1065	State Department for University Education	103,630,707,038	42,973,456,383	60,657,250,655	43,085,271,306	47,916,972,384	71.0	46.2
R1066	State Department for Early Learning & Basic Education	106,684,450,670	1,433,000,000	105,251,450,670	77,408,115,016	76,056,544,530	73.5	71.3
R1068	State Department for Post Training and Skills Development	161,373,862	-	161,373,862	117,923,673	123,716,362	73.1	76.7
R1069	State Department for Implementation of Curriculum Reforms	233,539,613	-	233,539,613	86,617,552	149,243,187	37.1	63.9
R1071	The National Treasury	62,158,407,097	9,610,314,306	52,548,092,791	25,728,265,956	37,529,641,405	49.0	60.4
R1072	State Department of Planning	3,954,025,187	71,000,000	3,883,025,187	2,196,734,838	2,667,589,446	56.6	67.5
R1081	Ministry of Health	66,573,040,701	19,046,050,000	47,526,990,701	31,135,117,396	35,631,780,480	65.5	53.5

VOTE	MINISTRY/STATE DEPARTMENT/ AGENCIES	Revised Gross Estimates (Kshs.)	Revised Appropriation-In-Aid (AIA) (Kshs.)	Revised Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
R1083	State Department for Public Health and Professional Standards	2,945,965,604	1,116,350,000	1,829,615,604	-		0.0	0.0
R1091	State Department of Infrastructure	69,300,516,247	67,821,000,000	1,479,516,247	869,562,179	46,900,693,671	58.8	67.7
R1092	State Department of Transport	10,721,774,604	9,179,450,000	1,542,324,604	198,893,111	344,212,786	12.9	3.2
R1093	State Department for Shipping and Maritime.	2,159,615,224	1,618,000,000	541,615,224	275,543,213	1,229,191,698	50.9	56.9
R1094	State Department for Housing and Urban Development	1,206,810,347	-	1,206,810,347	762,247,470	880,218,113	63.2	72.9
R1095	State Department for Public Works	3,100,516,727	912,000,000	2,188,516,727	1,494,688,733	1,627,877,456	68.3	52.5
R1104	State Department for Irrigation	192,567,802	77,000,000	115,567,802	-		0.0	0.0
R1108	State Department for Environment and Forestry	9,105,310,212	1,031,400,000	8,073,910,212	6,759,539,618	6,626,597,465	83.7	72.8
R1109	Ministry of Water, Sanitation and Irrigation	6,150,173,748	2,311,500,000	3,838,673,748	2,735,977,314	2,793,386,171	71.3	45.4
R1112	Ministry of Lands and Physical Planning	3,006,023,798	9,000,000	2,997,023,798	1,944,092,643	2,057,215,611	64.9	68.4
R1122	State Department for Information Communications and Technology & Innovation	2,796,664,207	710,000,000	2,086,664,207	1,382,953,328	1,572,621,579	66.3	56.2
R1123	State Department for Broadcasting & Telecommunications	6,120,147,402	2,668,500,000	3,451,647,402	2,587,177,038	4,040,864,587	75.0	66.0
R1132	State Department for Sports	1,872,142,513	196,289,820	1,675,852,693	901,825,281	904,376,042	53.8	48.3
R1134	State Department for Culture and Heritage	2,957,362,164	473,846,000	2,483,516,164	1,754,623,674	1,856,579,847	70.7	62.8
R1152	Ministry of Energy	11,694,402,336	6,367,000,000	5,327,402,336	2,690,324,432	2,786,320,028	50.5	23.8
R1162	State Department for Livestock.	3,516,182,414	1,115,900,000	2,400,282,414	1,484,608,034	2,209,997,490	61.9	62.9
R1166	State Department for Fisheries, Aquaculture and the Blue Economy	2,310,416,402	22,000,000	2,288,416,402	1,572,935,154	1,535,861,231	68.7	66.5
R1169	State Department for Crop Development & Agricultural Research	14,042,205,038	6,457,630,000	7,584,575,038	9,243,317,157	9,512,379,158	121.9	67.7
R1173	State Department for Cooperatives	1,889,916,806	1,234,900,000	655,016,806	512,380,919	1,678,215,855	78.2	88.8
R1174	State Department for Trade	2,423,351,817	134,500,000	2,288,851,817	1,431,763,813	1,433,156,600	62.6	59.1
R1175	State Department for Industrialization	2,568,628,873	342,900,000	2,225,728,873	1,589,475,248	1,719,949,450	71.4	67.0

VOTE	MINISTRY/STATE DEPARTMENT/ AGENCIES	Revised Gross Estimates (Kshs.)	Revised Appropriation-In-Aid (AIA) (Kshs.)	Revised Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
R1176	State Department for Micro,Small and Medium Enterprises Development	616,020,281	199,100,000	416,920,281	-		0.0	0.0
R1177	State Department for Investment Promotion	905,758,920	482,000,000	423,758,920	-	-	0.0	0.0
R1184	State Department for Labour	2,937,005,687	913,420,000	2,023,585,687	1,114,203,401	1,428,038,131	55.1	48.6
R1185	State Department for Social Protection, Pensions and Citizen Affairs	35,196,998,640	60,000,000	35,136,998,640	11,008,177,272	23,249,849,243	31.3	66.1
R1192	State Department for Mining	237,720,792	25,000,000	212,720,792	-		0.0	0.0
R1194	Ministry of Petroleum and Mining	63,892,098,940	20,435,031,250	43,457,067,690	26,004,957,367	62,854,982,265	59.8	98.4
R1202	State Department for Tourism	9,757,970,600	8,570,395,007	1,187,575,593	803,101,806	836,561,525	67.6	8.6
R1203	State Department for Wildlife	8,124,670,367	4,176,384,824	3,948,285,543	1,910,817,351	2,233,210,447	48.4	27.5
R1212	State Department for Gender	1,217,967,500	135,000,000	1,082,967,500	564,001,229	622,500,525	52.1	51.1
R1213	State Department for Public Service	22,572,862,623	2,638,740,000	19,934,122,623	11,224,749,989	16,248,259,514	56.3	72.0
R1214	State Department for Youth Affairs	1,394,262,591	-	1,394,262,591	866,097,640	994,896,782	62.1	71.4
R1221	State Department for East African Community	704,360,000	-	704,360,000	376,332,823	466,420,097	53.4	66.2
R1222	State Department for Regional and Northern Corridor Development	3,377,352,389	478,500,000	2,898,852,389	1,965,927,059	2,205,762,975	67.8	65.3
R1252	State Law Office and Department of Justice	5,486,343,350	567,680,000	4,918,663,350	3,248,566,358	4,002,936,899	66.0	73.0
R1261	Judiciary Fund	19,232,400,000	-	19,232,400,000	10,979,779,445	12,000,424,722	57.1	62.4
R1271	Ethics and Anti-Corruption Commission	3,420,530,000	-	3,420,530,000	2,152,407,192	2,652,376,499	62.9	77.5
R1281	National Intelligence Service	37,127,700,000	-	37,127,700,000	24,531,064,425	22,810,532,093	66.1	61.4
R1291	Office of the Director of Public Prosecutions	3,821,950,000	-	3,821,950,000	2,388,468,931	2,798,541,615	62.5	73.2
R1311	Office of the Registrar of Political Parties	1,551,015,169	-	1,551,015,169	1,029,300,505	1,067,054,693	66.4	68.8
R1321	Witness Protection Agency	649,070,000	-	649,070,000	443,992,113	462,123,591	68.4	71.2
R1332	State Department for Forestry	2,391,500,000	237,500,000	2,154,000,000	-		0.0	0.0
R2011	Kenya National Commission on Human Rights	445,829,423	-	445,829,423	277,814,201	349,221,907	62.3	78.3

VOTE	MINISTRY/STATE DEPARTMENT/ AGENCIES	Revised Gross Estimates (Kshs.)	Revised Appropriation-In-Aid (AIA) (Kshs.)	Revised Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
R2021	National Land Commission	1,467,435,786	-	1,467,435,786	849,630,522	941,401,011	57.9	64.2
R2031	Independent Electoral and Boundaries Commission	20,357,903,201	-	20,357,903,201	13,203,750,421	17,553,445,696	64.9	86.2
R2041	Parliamentary Service Commission	8,950,000,000	-	8,950,000,000	5,178,354,072	6,444,606,933	57.9	72.0
R2042	National Assembly	33,070,000,000	-	33,070,000,000	16,257,709,620	19,410,294,642	49.2	58.7
R2043	Parliamentary Joint Services	6,235,000,000	24,000,000	6,211,000,000	3,536,017,593	4,314,594,706	56.9	69.2
R2051	Judicial Service Commission	887,000,000	-	887,000,000	397,140,496	464,116,218	44.8	52.3
R2061	The Commission on Revenue Allocation	548,719,211	-	548,719,211	340,645,920	311,655,237	62.1	56.8
R2071	Public Service Commission	2,310,956,656	8,000,000	2,302,956,656	1,425,891,635	1,928,086,967	61.9	83.4
R2081	Salaries and Remuneration Commission	504,921,203	-	504,921,203	297,943,999	330,409,336	59.0	65.4
R2091	Teachers Service Commission	304,119,393,998	665,000,000	303,454,393,998	208,363,360,013	219,352,832,092	68.7	72.1
R2101	National Police Service Commission	1,003,171,468	-	1,003,171,468	571,700,184	661,396,508	57.0	65.9
R2111	Auditor General	6,483,530,000	257,080,000	6,226,450,000	3,656,978,769	4,593,798,598	58.7	70.9
R2121	Controller of Budget	631,061,117	-	631,061,117	289,598,369	344,518,082	45.9	54.6
R2131	The Commission on Administrative Justice	586,614,093	-	586,614,093	376,826,004	377,517,500	64.2	64.4
R2141	National Gender and Equality Commission	404,246,176	-	404,246,176	263,237,433	315,274,799	65.1	78.0
R2151	Independent Policing Oversight Authority	951,738,002	-	951,738,002	563,528,466	660,210,884	59.2	69.4
	TOTAL	**1,498,719,466,042**	**232,749,678,580**	**1,265,969,787,462**	**814,712,553,054**	**991,778,370,993**	**64.4**	**66.2**

Source: *National Treasury and MDAs*

ANNEX III: MDAs Development Expenditure by Sector

Sector	Revised Gross Estimates (Kshs.)	Revised Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Agriculture, Rural and Urban Development	72,449,553,071	67,529,011,262	31,246,881,497	34,288,125,343	46.3	47.3
Energy, Infrastructure and ICT	189,614,978,900	81,158,423,900	34,413,383,824	78,405,519,493	42.4	41.3
General Economics and Commercial Affairs (GECA)	7,224,735,392	7,024,735,392	2,053,974,296	2,101,682,262	29.2	29.1
Health	49,846,978,562	41,451,099,062	12,229,808,163	23,745,616,974	29.5	47.6
Education	33,165,709,810	28,076,987,003	18,395,255,553	11,975,839,098	65.5	36.1
Governance, Justice, Law and Order (GJLOS)	7,286,514,141	7,028,510,519	2,769,198,479	5,014,987,180	39.4	68.8
Public Administration and International Relations	161,858,685,683	110,259,504,652	51,295,406,776	51,910,895,529	46.5	32.1
National Security	3,365,500,000	3,365,500,000	1,315,350,874	1,744,343,280	39.1	51.8
Social Protection, Culture and Recreation	32,246,841,022	15,683,441,022	6,208,577,856	15,692,989,977	39.6	48.7
Environment Protection, Water and Natural Resources	61,104,750,587	32,235,510,000	14,860,729,510	34,637,059,615	46.1	56.7
Total	**618,164,247,168**	**393,812,722,812**	**174,788,566,828**	**259,517,058,751**	**44.4**	**42.0**

Source: *National Treasury and MDAs*

ANNEX IV: MDAs Recurrent Expenditure by Sector

Sector	Revised Gross Estimates (Kshs.)	Revised Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Agriculture, Rural and Urban Development	26,232,180,244	17,392,750,244	15,606,964,429	17,935,070,356	89.7	68.4
Energy, Infrastructure and ICT	171,230,266,826	61,494,285,576	36,266,346,870	122,236,982,183	59.0	71.4
General Economics and Commercial Affairs (GECA)	20,353,442,880	10,146,047,873	6,166,600,748	6,661,850,647	60.8	32.7
Health	69,519,006,305	49,356,606,305	31,135,117,396	35,631,780,480	63.1	51.3
Education	533,871,722,521	483,972,266,138	337,516,059,483	356,370,260,768	69.7	66.8
Governance, Justice, Law and Order (GJLOS)	232,223,640,091	230,047,240,091	151,450,222,358	169,305,725,667	65.8	72.9
Public Administration and International Relations	196,553,339,872	174,437,064,576	95,578,293,694	128,974,508,440	54.8	65.6
National Security	172,208,183,200	172,208,183,200	113,230,514,627	112,341,787,987	65.8	65.2
Social Protection, Culture and Recreation	50,563,461,974	48,784,906,154	16,356,099,166	30,667,210,381	33.5	60.7
Environment Protection, Water and Natural Resources	25,964,222,129	18,130,437,305	11,406,334,283	11,653,194,083	62.9	44.9
Total	**1,498,719,466,042**	**1,265,969,787,462**	**814,712,553,054**	**991,778,370,993**	**64.4**	**66.2**

Source: *National Treasury and MDAs*

ANNEX V: MDAs Total Expenditure by Sector

Sector	Revised Gross Estimates (Kshs.)	Revised Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
Agriculture, Rural and Urban Development	98,681,733,315	84,921,761,506	46,853,845,926	52,223,195,699	55.2	52.9
Energy, Infrastructure and ICT	360,845,245,726	142,652,709,476	70,679,730,694	200,642,501,677	49.5	55.6
General Economics and Commercial Affairs (GECA)	27,578,178,272	17,170,783,265	8,220,575,044	8,763,532,909	47.9	31.8
Health	119,365,984,867	90,807,705,367	43,364,925,559	59,377,397,454	47.8	49.7
Education	567,037,432,331	512,049,253,141	355,911,315,036	368,346,099,866	69.5	65.0
Governance, Justice, Law and Order (GJLOS)	239,510,154,232	237,075,750,610	154,219,420,837	174,320,712,847	65.1	72.8
Public Administration and International Relations (PAIR)	358,412,025,555	284,696,569,228	146,873,700,470	180,885,403,969	51.6	50.5
National Security	175,573,683,200	175,573,683,200	114,545,865,501	114,086,131,267	65.2	65.0
Social Protection, Culture and Recreation	82,810,302,996	64,468,347,176	22,564,677,021	46,360,200,358	35.0	56.0
Environment Protection, Water and Natural Resources	87,068,972,716	50,365,947,305	26,267,063,793	46,290,253,698	52.2	53.2
MDAs Total	**2,116,883,713,210**	**1,659,782,510,274**	**989,501,119,882**	**1,251,295,429,744**	**59.6**	**59.1**

Source: *National Treasury and MDAs*

ANNEX VI: Capital Transfer to SAGAs

Parent Ministry	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs.)			Expenditure (Kshs.)			Total Expenditure (Kshs.)	
			Exchange transactions	Non-exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
State Depertement for Wildlife	Kenya Wildlife Service-HQ	98,480,000			-				-	
	Drought									
	Wildlife Research and Training Institute				-				-	
	Wildlife Clubs of Kenya				-				-	
State Department for Tourism	Tourism Fund			58,600,000	58,600,000			58,600,000	58,600,000	
	Kenya Tourism Board				-		50,206,815		50,206,815	
	Bomas of Kenya				-				-	
State Department for Shipping and Maritime	Kenya Maritime Authority	689,000,000	555,000,000	-	555,000,000		60,132,859		60,132,859	
	Bandari Maritime Academy				-				-	
State Department for Crop Development and Agricultural Research	Agriculture and Food Authority	1,518,250,000		1,349,892,500	1,349,892,500		1,137,392,500		1,137,392,500	
	Pest Control Products Board	50,000,000		50,000,000	50,000,000		35,250,000		35,250,000	
	Pyrethrum Processing Company of Kenya Ltd(PPCK)	100,000,000		100,000,000	100,000,000		-	32,000,000	32,000,000	
	Kenya Agricultural and Livestock Research Org	187,000,000		101,099,101	101,099,101		101,099,101	-	101,099,101	
	Bukura Agricultural College	20,000,000		20,000,000	20,000,000		-	20,000,000	20,000,000	
	Commodities Fund	35,000,000		35,000,000	35,000,000		2,657,000	10,212,750	12,869,750	
	Nyayo Tea Zone	60,000,000		60,000,000	60,000,000				-	

Parent Ministry	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs.)			Expenditure (Kshs.)			Total Expenditure (Kshs.)	
			Exchange transactions	Non-exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	agricultural Development Corporation	15,000,000		15,000,000	15,000,000			15,000,000	15,000,000	
	National Cereal and Produce Board	13,319,733,750		5,793,923,000	5,793,923,000			5,793,923,000	5,793,923,000	
State Department for Culture and Heritage	National Museums of Kenya				-				-	
	Kenya Cultural Centre				-				-	
Ministry of Defence	Kenya Meat Commission	307,500,000	205,000,000		205,000,000		205,000,000		205,000,000	
State Law Office and Department of Justice	Kenya School of Law	56,500,000			-				-	
State Department for Regional and Northern Corridor Development	Kerio Valley Development Authority	630,587,206		20,930,500	20,930,500		20,930,500	-	20,930,500	
	Tana and Athi Rivers Development Authority	713,600,000		40,000,000	40,000,000		-	40,000,000	40,000,000	
	Lake Basin Development Authority	693,340,000		86,477,094	86,477,094		82,500,000	-	82,500,000	
	Ewaso Nyiro South Development Authority	364,890,000		34,857,500	34,857,500		-	40,308,632	40,308,632	
	Coast Development Authority	244,030,000		165,247,573	165,247,573		43,651,550	-	43,651,550	

Parent Ministry	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs.)			Expenditure (Kshs.)			Total Expenditure (Kshs.)	
			Exchange transactions	Non-exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	Ewaso Nyiro North Development Authority	335,670,000		22,597,500	22,597,500		19,800,000	1,850,000	21,650,000	
	LAPSSET Corridor Development Authority	325,325,392		110,000,000	110,000,000				-	
	Media Council of Kenya	-							-	
State Department of Broadcasting and Telecommunication	Kenya Institute of Mass Communication	35,000,000			-				-	
	Kenya Broadcasting Corporation(KBC)	134,625,000			-				-	
	Kenya Year Editorial Board	7,500,000			-				-	
	Kenya Film Classification Board	51,000,000			-				-	
	Film School	16,875,000			-				-	
	Kenya Film Commission	16,625,000			-				-	
State Department for ICT and Innovation	ICT Authority	1,976,501,830	611,114,829		611,114,829		548,161,097		548,161,097	
	Konza Technopolis Development Authority	9,099,700,000		5,163,775,323	5,163,775,323			5,163,775,323	5,163,775,323	
State Department for Youth Affairs	Youth EnterpriseDevelopment Fund	43,750,000	43,750,000	181,439,693	225,189,693			97,123,750	97,123,750	

Parent Ministry	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs.)			Expenditure (Kshs.)			Total Expenditure (Kshs.)	
			Exchange transactions	Non-exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
State Department for Planning	Kenya Insitute for Public Policy Research and Analysis (KIPPRA)	37,284,042		31,500,000	31,500,000		29,222,341	-	29,222,341	
	National Government Constituency Development Fund	47,189,900,000		22,144,950,000	22,144,950,000		553,623,750	21,591,326,250	22,144,950,000	
	National Council for Population and Development	72,516,751		15,500,000	15,500,000		15,152,000		15,152,000	
	Kenya National Bureau of Statistics	160,759,588		64,649,469	64,649,469		64,649,469		64,649,469	
State Department for Social Protection, Senior Citizens and Special Programmes	Nationa Council for Persons with Disabilities	259,000,000	4,461,423	129,500,000	133,961,423	-	8,889,868	94,168,783	103,058,651	
State Department for Labour	National Industrial Training Authority				-				-	
State Department for the Development of the ASALs	National Drought Management Authority	6,949,710,000	-	1,963,797,000	1,963,797,000	169,904,000	1,704,208,000	-	1,874,112,000	
State Department for Transport	Kenya Airports Authority	50,000,000								
	LAPSSET	118,000,000								
	Kenya Railways Corporation	1,892,500,000								
	Kenya Ports Authority	350,000,000								
	NTSA	100,000,000			-				-	

Parent Ministry	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs.)			Expenditure (Kshs.)			Total Expenditure (Kshs.)	
			Exchange transactions	Non-exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
State Department for Housing and Urban Development	Nairobi Metropolitan Transport Authority	129,000,000	129,000,000		129,000,000				-	
	National Slum Upgrading Project and Civil Servants Housing Scheme	1,788,000,000	37,000,000	1,751,000,000	1,788,000,000		146,750,000		146,750,000	
State Department for Gender	NGAAF	2,130,000,000		532,500,000	532,500,000		33,922,987	498,577,013	532,500,000	
	Women Enterprise Fund	170,000,000		42,000,000	42,000,000			42,000,000	42,000,000	
	UWEZO Fund				-				-	
State Department for Public Works	National Construction Authority	187,500,000			-				-	
State Department of Livestock	Kenya Diary Board	52,030,000	-	101,294,500	101,294,500	-		-	-	
	Kenya Vetenary Board	24,000,000	12,000,000	-	12,000,000		11,256,875	-	11,256,875	
	Kenya Veterinary Vaccines Production Institute	164,715,000	-	16,311,603	16,311,603			16,311,603	16,311,603	
	Kenya Leather Development Council	250,000,000	62,500,000	-	62,500,000			65,828,881	65,828,881	
State Department for Co-operatives	Kenya National Trading Corporation (KNTC)	67,500,000	22,500,000		22,500,000			22,500,000	22,500,000	
	New Kenya Planters Cooperative Union - Headquarters	22,500,000	-		-				-	

Parent Ministry	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs.)			Expenditure (Kshs.)			Total Expenditure (Kshs.)	
			Exchange transactions	Non-exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
State Department for Sports	Kenya Academy of Sports	99,000,000			-				-	
	Sports, Arts and Social Development Fund	15,750,000,000			-		6,765,122,715		6,765,122,715	
State Department for Public Service	Kenya School of Government	130,540,750			-				-	
	National Youth Service	28,525,000			-				-	
Ministry of Petroleum and Mining	National Oil Corporation of Kenya	808,718,975	-	206,648,381	206,648,381		208,765,871		208,765,871	
	Energy and Petroleum Regulatory Authority (EPRA)				-				-	
Ministry of Energy	Kenya Power	1,867,000,000	-	8,525,000	8,525,000		8,525,000		8,525,000	
	Nuclear Power and Energy Agency	380,000,000		295,000,000	295,000,000		157,249,000	14,355,000	171,604,000	
	Geothermal Development Company	3,273,000,000	1,077,799,825	73,500,000	1,151,299,825	1,434,844,336	1,752,014,660	86,141,004	3,273,000,000	
	Kenya Electricity Transmition Company	7,571,550,000	6,079,511,667	887,750,000	6,967,261,667		6,983,323,777		6,983,323,777	
	Rural Electrification and Renewable Energy Corporation	7,339,021,000	1,947,491,649	303,500,000	2,250,991,649	449,439,962	1,065,226,398	-	1,514,666,361	
Ministry of Enviroment & Forestry	Kenya Forest Service	1,800,000,000	-	241,078,109	241,078,109		241,078,109		241,078,109	
	National Environment Management Authority	133,500,000	10,592,552		10,592,552		10,592,552		10,592,552	
	Kenya Forestry Research Institute	285,750,000			-				-	

Parent Ministry	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs.)			Expenditure (Kshs.)			Total Expenditure (Kshs.)	
			Exchange transactions	Non-exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	Kenya Water Towers Agency	56,250,000			-				-	
	National Environment Trust Fund	153,750,000			-				-	
State Department for Industrialization	Modernization of Rift Valley Textile Machinery	60,000,000		60,000,000	60,000,000			33,100,000	33,100,000	
	Railway siding and related infrastructure	6,250,000		6,250,000	6,250,000			6,250,000	6,250,000	
	Provision of Finances to Small and Medium Enterprises in Manufacturing sector-KIE	225,230,000		225,230,000	225,230,000			151,000,000	151,000,000	
	Modernization of NMC's Foundary Plant and Fabrication Workshop and Establishment of Hot Dip Galvanizing Project	38,000,000		38,000,000	38,000,000			10,500,000	10,500,000	
	Karichen Apparels Value Chain	6,000,000		6,000,000	6,000,000			4,000,000	4,000,000	
	Nyando Apparels Value Chain	27,500,000		27,500,000	27,500,000			27,500,000	27,500,000	
	Construction of Industrial Research Laboratories Kenya Industrial Research and Development Institute -South B	82,490,000		82,490,000	82,490,000			125,000,000	125,000,000	
	Establishment of One Stop Centre for Investment and Office Part	10,000,000		10,000,000	10,000,000			10,000,000	10,000,000	
	Development of Athi-River textile Hub-Ezport Processing Zone Authority	46,250,000		46,250,000	46,250,000			46,250,000	46,250,000	
	Construction of investor sheds-EPZA	66,670,000		66,670,000	66,670,000			66,670,000	66,670,000	

Parent Ministry	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs.)			Expenditure (Kshs.)			Total Expenditure (Kshs.)	
			Exchange transactions	Non-exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	Cotton development subsidy and extension support-rivatex	656,700,000		656,700,000	656,700,000			35,690,000	35,690,000	
Ministry of Health	Moi Teaching and Referral Hospital	406,000,000		304,500,000	304,500,000		241,557,465		241,557,465	
	Kenya National Hospital	740,500,000			-		184,152,846		184,152,846	
	Kenya Medical Supplies Authority (KEMSA)	1,694,220,250	340,913,387		340,913,387			340,913,387	340,913,387	
	Kenyatta University Teaching Referral and Research Hospital	-			-				-	
	Kenya Medical Research Institute	513,000,000			-				-	
	National Cancer Institute	-			-				-	
	National Aids Control Council	330,000,000			-				-	
	Kenya BIOVAX	400,000,000			-				-	
The National Treasury	Kenya Airways	22,500,000,000	13,730,000,000	-	13,730,000,000		-	13,730,000,000	13,730,000,000	
	Kenya Revenue Authority	577,390,000	577,390,000	-	577,390,000			85,534,000	85,534,000	
	Kenya Ports Authority	3,350,638,636	2,584,638,636	2,000,000,000	4,584,638,636			-	-	
	Competition Authority of Kenya	30,000,000	30,000,000		30,000,000			-	-	
	Kenya Trade Network Agency	161,080,000	117,051,094	-	117,051,094			117,051,094	117,051,094	
	Agricultural Finance Corporation	300,000,000	300,000,000	-	300,000,000			300,000,000	300,000,000	
	Unclaimed Financial Assets Authority	23,430,000	23,430,000	23,430,000	46,860,000		12,874,662		12,874,662	
	Public Procurement Regulatory Authority	195,000,000	-		-				-	
	Kenya National Entrepreneurs Savings Trust	100,000,000	-	-	-	34,483,000			34,483,000	

Parent Ministry	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs.)			Expenditure (Kshs.)			Total Expenditure (Kshs.)	
			Exchange transactions	Non-exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	Kenya Railways	31,698,000,000	31,698,000,000	-	31,698,000,000				-	
State Department for Interior and Citizen Services	National Transport & Safety Authority	929,856,159	-	286,975,066	286,975,066	9,734,365	32,183,154	298,668,165	340,585,684	
	National Authority For Campaign Against Alcohol and Drug Abuse (NACADA)	37,500,000	-	-	-	-	36,280,000	-	36,280,000	
Ministry of Devolution	Council of Governors	5,000,000			-				-	
State Department for Trade	Kenya National Trading Corporation (KNTC)	22,200,000	-	22,200,000	22,200,000				-	
	Constituency Industrial Dev't Centres	50,000,000	-	50,000,000	50,000,000			50,000,000	50,000,000	
	Kenya Youth empowerment opportunities	1,170,100,000		1,170,100,000	1,170,100,000			699,561,000	699,561,000	
	Warehouse Receipt System Council	6,250,000	-	6,250,000	6,250,000			0	0	
Ministry of Water,Sanitation and Irrigarion	Water Sector Trust Fund	1,481,000,000	-	852,500,000	852,500,000		852,500,000		852,500,000	
	Kenya Water Institute	746,000,000		125,000,000	125,000,000		-	869,612,396	869,612,396	
	National Water Harvesting & Storage Authority	900,000,000	55,008,586	255,333,334	310,341,920	287,875,073	22,466,847	-	310,341,920	
	Regional Centre on Ground Water Resource Education Training & Research	30,000,000	-	53,700,000	53,700,000	23,190,154	16,395,373	22,449,911	62,035,438	
	Water Resources Authority	310,000,000	-	-	-		-		-	
	National Irrigation Authority.	8,992,000,000	1,625,265,710	3,402,000,000	5,027,265,710		5,023,000,124		5,023,000,124	
	Athi Water Works Development Agency	21,956,000,000	-	1,860,000,000	1,860,000,000		1,729,645,621		1,729,645,621	

Parent Ministry	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs.)			Expenditure (Kshs.)			Total Expenditure (Kshs.)	
			Exchange transactions	Non-exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	Lake Victoria South Water Works Development Agency	3,601,000,000	-	1,083,881,517	1,083,881,517		1,083,881,517		1,083,881,517	
	Lake Victoria North Water Works Development Agency	590,000,000	-	97,500,000	97,500,000		97,500,000		97,500,000	
	Central Rift Valley Water Works Development Agency	3,749,000,000	-	2,106,333,878	2,106,333,878		1,751,634,136		1,751,634,136	
	Coastal Water Works Development Agency	1,982,000,000	-	112,500,000	112,500,000			184,535,917	184,535,917	
	Tana Water Works Development Agency	3,383,000,000	1,173,892,343	404,000,000	1,577,892,343			1,577,892,343	1,577,892,343	
	Northern Water Works Development Agency	473,000,000	-	-	-			-	-	
	TANATHI Water Works Development Agency	476,124,881	-	68,750,000	68,750,000			68,750,000	68,750,000	
State Department of Vocational and Technical Training	Kisumu National Polytechnic	-			-				-	
	Eldoret National Polytechnic	-			-				-	
	Nyeri National Polytechnic	-			-				-	
	Meru National Polytechnic	-			-				-	
	Kisii National Polytechnic	-			-				-	
	Nyeri National Polytechnic	-			-				-	
	Kisii National Polytechnic	-			-				-	
	Kabete National Polytechnic	-			-				-	
	Kamarich National Polytechnic Aldai	-			-				-	

Parent Ministry	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs.)			Expenditure (Kshs.)			Total Expenditure (Kshs.)	
			Exchange transactions	Non-exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	Nyandarua National Polytechnic	-			-				-	
	Meru National Polytechnic	-			-				-	
	Kenya Coast National Polytechnic	-			-				-	
	Kenya School of TVET	-								
	Kabete National Polytechnic	-			-				-	
State Department for University Education and Research	Technical University of Kenya	35,487,583		22,500,000	22,500,000		-	-	-	
	Technical University of Mombasa	-	-	-	-				-	
	University of Nairobi	110,000,000	43,066,498		43,066,498			43,065,498	43,065,498	
	Koitalel Samoei University College	39,430,648		25,000,000	25,000,000			25,000,000	25,000,000	
	University of Embu	27,601,454		28,000,000	28,000,000		28,000,000		28,000,000	
	Kenyatta University				-		-		-	
	Machakos University	47,601,454		17,500,000	17,500,000		23,371,689		23,371,689	
	Egerton University				-				-	
	Jomo Kenyatta University of Agriculture and Technology	27,207,147	18,438,399	17,250,000	35,688,399		35,688,399		35,688,399	
	Kirinyaga University	23,658,389		15,000,000	15,000,000	7,391,225	7,608,775		15,000,000	
	Murang'a University	125,629,922			-				-	
	Taita Taveta University	35,487,583		22,500,000	22,500,000			22,500,000	22,500,000	
	Co-operative University of Kenya	35,132,707		22,275,000	22,275,000			22,275,000	22,275,000	
	Maseno University	34,698,970		17,500,000	17,500,000		23,371,689		23,371,689	
	Tom Mboya University College	39,430,648		25,000,000	25,000,000			25,000,000	25,000,000	
	Moi University	31,544,431		20,000,000	20,000,000		20,000,000		20,000,000	

Parent Ministry	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs.)			Expenditure (Kshs.)			Total Expenditure (Kshs.)	
			Exchange transactions	Non-exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	Gatundu University College	39,430,648		25,000,000	25,000,000		26,389,130		26,389,130	
	Bomet University College	59,430,648		25,000,000	25,000,000			31,725,048	31,725,048	
	Rongo University	77,678,377		49,250,000	49,250,000			49,250,000	49,250,000	
	AlupeUniversity College	99,715,324	12,500,000		12,500,000			60,992,310	60,992,310	
	Masinde Muliro University of Science and Technology	75,202,982	35,000,000	91,624,764	126,624,764	91,624,764		91,624,764	183,249,528	
	Kibabii University	33,121,745		21,000,000	21,000,000		21,000,000		21,000,000	
	Kaimosi Friends University College	102,837,069		33,500,000	33,500,000	46,292,933		46,292,933	92,585,866	
	Turkana University College	27,601,454		17,500,000	17,500,000		9,405,618	9,405,618	18,811,236	
	South Eastern Kenya University	37,995,760		17,750,000	17,750,000		17,750,000		17,750,000	
	Pwani University	26,812,841		17,000,000	17,000,000			17,970,000	17,970,000	
	Chuka University	15,772,259	390,751,956	10,000,000	400,751,956			400,751,956	400,751,956	
	Kisii University	25,629,921		16,250,000	16,250,000			16,250,000	16,250,000	
	Laikipia University of Technology	31,938,825	9,203,150	20,250,000	29,453,150		113,911,993		113,911,993	
	Dedan Kimathi University	22,869,776		14,500,000	14,500,000			10,923,638	10,923,638	
	Meru University of Science & Technology	37,064,810		71,000,000	71,000,000			71,000,000	71,000,000	
	Multimedia University	20,858,813		-	-				-	
	Maasai Mara University				-				-	
	University of Kabianga	27,601,454	-	17,500,000	17,500,000	-	-	58,774,816	58,774,816	
	University of Eldoret	19,715,324		12,500,000	12,500,000			18,601,820	18,601,820	
	Karatina University	27,601,454		17,500,000	17,500,000			17,500,000	17,500,000	

Parent Ministry	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs.)			Expenditure (Kshs.)			Total Expenditure (Kshs.)	
			Exchange transactions	Non-exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	Jaramogi Oginga Odinga University of Science and Technology	78,861,307		50,000,000	50,000,000		57,340,399		57,340,399	
	Garissa University	232,804,361		52,500,000	52,500,000	52,190,510		52,190,510	104,381,020	
	Commission for University Education	243,050,487	203,026,193					11,678,358	11,678,358	
	Tharaka University College	53,625,681		34,000,000	34,000,000		43,282,107	-	43,282,107	
	Total	250,151,516,485	63,765,297,898	58,574,037,405	122,136,309,110	2,606,970,322	33,577,546,339	53,667,702,470	89,852,219,132	

Source: *MDAs and SAGAs*

ANNEX VII: Current Transfer to SAGAs

Parent Ministry/Department /Agency	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs.)
			Exchange Transaction	Non-exchange transaction	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Departement for Wildlife	Kenya Wildlife Service-HQ	5,963,384,824	4,088,851,144	1,306,666,667	5,395,517,811	3,962,372,796	1,318,145,014		5,280,517,810
	Drought Mitigation	100,000,000		65,000,000	65,000,000	-	65,000,000		65,000,000
	Wildlife Research and Training Institute	665,000,000	111,151,379	338,000,000	449,151,379	263,645,940	136,058,185		399,704,125
	Wildlife Clubs of Kenya	44,000,000	12,200,000	21,750,000	33,950,000	21,750,000	7,100,000	5,100,000	33,950,000
	Tourism Regulatory Authority	382,600,000	127,066,665	215,000,000	342,066,665	196,682,592	208,916,408		405,599,000
	Tourism Research Institute	56,955,833	41,030,833		41,030,833	927,571	40,971,872	3,532,397	45,431,840
	Bomas of Kenya	179,430,000	159,493,335		159,493,335	-		-	-
	Kenya Tourism Board	459,990,000	219,993,335		219,993,335	185,948,114		78,329,918	264,278,032
	Kenya Utalii College	477,270,000	67,513,335	145,594,149	213,107,484	219,656,003	151,637,938	21,311,602	392,605,543
	Tourism Fund	3,538,800,000		3,002,502,498	3,002,502,498	499,847,615	1,496,490,920	387,616,475	2,383,955,010
	Tourism Promotion Fund	3,040,227,000		1,955,658,000	1,955,658,000		93,245,414		93,245,414
	Kenyatta International Convention Centre	1,000,648,007		686,296,537	686,296,537	193,242,364	216,414,936	276,639,236	686,296,536
	Tourism Finance Corporation	241,720,000			-				-
State Department for Shipping and Maritime	Kenya Maritime Authority	1,483,000,000	845,529,993	-	845,529,993	279,465,336	253,875,692	235,394,937	768,735,965
	Bandari Maritime Academy	321,400,000	169,767,798	122,500,000	292,267,798	67,040,097	101,495,150	38,519,882	207,055,129
	Kenya National Shipping Line	80,000,000	3,639,426	98,516,598	102,156,024	22,633,125	15,514,646	52,753,384	90,901,155
Ministry of Health	Moi Teaching and Referral Hospital	12,059,000,000	2,728,936,633	6,036,000,000	8,764,936,633	6,658,241,017	2,380,288,719	-	9,038,529,736
	Kenyatta National Hospital	18,091,900,000	6,271,081,038	7,830,750,000	14,101,831,038	10,319,552,006	2,798,408,422	1,932,938,042	15,050,898,470
	Mwai Kibaki Hospital	1,012,000,000	214,529,928	596,250,000	810,779,928	206,730,934	140,670,899	72,309,079	419,710,912
	Kenyatta University Teaching Referral and Research Hospital	3,829,000,000	2,044,001,196	1,944,750,000	3,988,751,196	2,220,749,142	1,161,511,954	566,847,091	3,949,108,187
	Gatundu Hospital	750,000,000	-	375,000,000	375,000,000	77,891,651	10,777,935		88,669,586
	Kenya Medical Research Institute	2,707,000,000	172,478,112	526,312,501	698,790,613	707,762,103	233,492,373	24,441,326	965,695,802
	Kenya Medical Supplies Authority (KEMSA)	4,741,254,086	2,734,443,937	70,000,000	2,804,443,937	851,727,207	1,848,623,938	104,092,792	2,804,443,937
	National Cancer Institute	93,330,696	-	-	93,330,696	-	75,438,818	-	75,438,818
	National Aids Control Council	877,700,000	584,666,667		584,666,667	305,413,021	71,026,645	128,669,337	505,109,003
	Kenya BIOVAX	100,000,000	33,333,332		33,333,332	5,635,650	27,697,682		33,333,332

Parent Ministry/Department /Agency	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs.)
			Exchange Transaction	Non-exchange transaction	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Crop Development and Agricultural Research	Agriculture and Food Authority	2,213,430,000	712,050,000	985,250,000	1,697,300,000	761,212,775	727,517,000	106,030,000	1,594,759,775
	Pest Control Products Board	245,000,000	68,756,782	78,750,000	147,506,782	88,877,941	40,339,182	8,470,102	137,687,225
	Pyrethrum Processing Company of Kenya(PPCK)	399,000,000	33,575,000	99,000,000	132,575,000	41,787,000	19,120,000	-	60,907,000
	Kenya Agricultural and Livestock Research Organisation	5,088,525,000	572,116,737	3,129,774,999	3,701,891,736	2,968,675,058	462,362,512	5,106,000	3,436,143,570
	Kenya Tea Board	343,000,000	82,250,000	175,000,000	257,250,000	107,366,311	56,012,386	121,114,786	284,493,483
	Kenya Plant Health Inspectorate Service	1,542,000,000	955,794,551	110,750,000	1,066,544,551	427,656,309	645,861,131	64,845,000	1,138,362,440
	Bukura Agricultural College	409,000,000	199,989,917	124,999,999	324,989,916	149,641,811	37,725,468	92,725,327	280,092,606
	Commodities Fund	395,000,000	151,778,665	291,166,667	442,945,332	47,648,749	59,371,578	26,725,327	133,745,654
	National Biosafety Authority (NBA)	148,900,000	5,527,100	72,450,000	77,977,100	60,045,696	46,254,025	9,646,970	115,946,691
	Agricultural Development Corporation	2,045,000,000			-			2,045,000,000	2,045,000,000
State Department of Industrialization	Special Economic Zones Authority	19,030,000	3,750,000	15,280,000	19,030,000	-	8,330,000	10,700,000	19,030,000
	Numerical Machine Complex	170,180,000	109,500,000	60,680,000	170,180,000	131,500,000	25,680,000	13,000,000	170,180,000
	Kenya Industrial Research and Development Institute	427,600,000	15,980,000	411,620,000	427,600,000	380,360,000	106,870,000	25,470,000	512,700,000
	Scrap Metal Council	23,290,000	15,000,000	8,290,000	23,290,000	-	-	16,470,000	16,470,000
	Kenya Investment Authority (KENINVEST)	184,430,000	1,500,000	182,930,000	184,430,000	127,540,000	47,890,000	9,000,000	184,430,000
	Kenya Accreditation Services	249,430,000	82,620,000	166,810,000	249,430,000	113,400,000	91,960,000	44,070,000	249,430,000
	Kenya Industrial Estate	464,870,000	260,130,000	204,740,000	464,870,000	228,120,000	146,300,000	90,450,000	464,870,000
	Export Processing Zones Authority	423,350,000	356,250,000	67,100,000	423,350,000	225,720,000	107,250,000	90,380,000	423,350,000
	Rivatex Textile Development	34,500,000	-	34,500,000	34,500,000	-	-		34,500,000
Ministry of Devolution	Council of Governors	210,640,000		52,660,000	52,660,000	39,121,958	8,094,798	5,443,244	52,660,000
	Intergovernmental Relations	327,660,000		245,745,000	245,745,000	132,600,483	87,727,962	24,686,473	245,014,918
State Department for Culture and Heritage	National Museums of Kenya	1,684,010,000	195,502,406	748,860,000	944,362,406	696,714,642	260,262,393	-	956,977,035
	Kenya National Library Service	766,010,000	64,516,908	492,040,135	556,557,043	518,612,717	103,402,558	18,819,575	640,834,850
	Kenya Cultural Centre	91,000,000	24,143,089	30,033,334	54,176,423	24,973,593	37,172,973	-	62,146,566
	National Heroes Council	72,081,220	-	42,384,480	42,384,480	2,395,059	16,269,403	23,487,783	42,152,245
Ministry of Defence	Kenya Space Agency	220,000,000	110,000,000	-	110,000,000	12,289,637	30,091,047	58,386,850	100,767,534
	Kenya Meat Commission	296,250,000	197,500,000	798,853,468	996,353,468	72,030,036	726,823,432		798,853,468

Parent Ministry/Department /Agency	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs.)
			Exchange Transaction	Non-exchange transaction	Total	Compensation to Employee	Use of goods and services	Other Expenses	
	Kenya Shipyards Ltd	250,000,000	125,000,000	-	125,000,000	-	50,000,000		50,000,000
	National Defence University - Kenya	106,000,000	53,000,000	4,936,811	57,936,811	16,974,637	39,982,126		56,956,763
State Law Office and Department of Justice	Kenya Law Reform Commission	266,760,000	-	199,995,000	199,995,000	98,793,050	101,201,950	-	199,995,000
	Kenya School of Law	561,590,000	286,588,683	143,332,500	429,921,183	199,364,170	61,092,955	146,750,811	407,207,936
	Council for Legal Education	341,870,000	135,303,665	133,327,500	268,631,165	96,589,358	80,570,719	66,585,037	243,745,114
	Kenya Copyright Board	132,820,000	1,431,693	99,615,000	101,046,693	71,431,914	25,700,340	410,500	97,542,754
	Nairobi Center for International Arbitration	161,840,000	8,305,283	127,380,000	135,685,283	64,689,542	56,843,083	5,622,390	127,155,015
	Assets Recovery Agency	155,280,000		116,460,000	116,460,000	50,631,260	51,609,128	13,819,612	116,060,000
	Business Registration Services	420,350,000		315,262,500	315,262,500	194,509,841	118,641,463	2,111,196	315,262,500
	Auctioneer's Licensing Board	26,990,000		20,242,500	20,242,500	-	18,222,500	1,925,000	20,147,500
	National Council for Law Reporting	365,090,000		266,317,500	266,317,500	121,802,250	122,433,076	14,459,464	258,694,790
	Kenya National Anti-Corruption Steering Committee	102,660,000		95,000,000	95,000,000		94,966,255		94,966,255
	Victims Compensation Fund	500,000		-	-		-		-
	Victim Protection Board	32,340,000		26,000,000	26,000,000		25,271,349		25,271,349
	Multi Agency Team Secretariat	44,670,000		38,000,000	38,000,000		37,166,778		37,166,778
	National Coroners Service	30,000,000		25,000,000	25,000,000		24,333,300		24,333,300
State Department for Regional and Northern Corridor Department	Kerio Valley Development Authority	422,880,000	122,953,859	151,920,000	274,873,859	186,589,409	42,467,778	66,101,615	295,158,801
	Tana and Athi Rivers Development Authority	713,600,000	83,534,139	417,450,000	500,984,139	-	-	-	-
	Lake Basin Development Authority	693,340,000	21,008,654	463,699,906	484,708,560	254,737,533	163,500,000	50,320,500	468,558,033
	Ewaso Nyiro South Development Authority	364,890,000	8,660,905	231,260,000	239,920,905	183,600,727	12,729,730	76,250,164	272,580,621
	CDA	244,030,000	8,950,938	150,686,667	159,637,605	127,164,419	13,143,114	19,330,072	159,637,605
	Ewaso Ng'iro North Development Authority	335,670,000	345,000	240,502,500	240,847,500	177,946,357	46,145,582	15,850,968	239,942,907
	LAPSSET Corridor Development Authority	325,325,392	-	325,325,392	325,325,392	-			-

Parent Ministry/Department /Agency	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs.)
			Exchange Transaction	Non-exchange transaction	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department of Broadcasting and Telecommunication	Media Council of Kenya	813,302,500	8,624,601	623,250,000	631,874,601	180,269,985	451,981,978	-	632,251,963
	Kenya Institute of Mass Communication	223,320,000	16,865,000	155,999,000	172,864,000	110,058,000	42,800,000	19,506,000	172,364,000
	Kenya Year Editorial Board	163,160,000	46,125,000	78,000,000	124,125,000	39,804,944	84,320,056	-	124,125,000
	Kenya Broadcasting Corporation	2,186,401,500	800,463,332	660,000,000	1,460,463,332	918,152,381	530,243,207	-	1,448,395,588
	Kenya Film Classification Board	324,055,000	35,706,793	300,600,000	336,306,793	162,675,504	151,412,411	17,676,690	331,764,605
	Kenya Film Commission	227,700,000	-	234,000,000	234,000,000	74,466,674	24,820,269	133,991,946	233,278,889
	African Audio	22,500,000	-	-	-	-	-	-	-
	Kenya Film School	58,250,000	1,535,100	52,170,875	53,705,975	-	53,705,975	-	53,705,975
	National Commission Secretariat	212,000,000	122,500,000	-	122,500,000	49,585,546	60,916,127	3,137,828	113,639,501
State Department for ICT & Innovation	ICT Authority	1,138,600,000	85,895,927	371,333,326	457,229,253	304,190,442	34,966,595	87,638,029	426,795,067
	Konza Techno Development Authority	524,500,000	292,666,666	116,066,185	408,732,851	164,248,314	143,587,375	98,425,030	406,260,719
	Office of the Data Protection Commissioner	634,000,000	-		634,000,000	62,046,907	172,795,722	3,296,242	238,138,871
State Department for Youth Affairs	Youth Enterprise Development Fund	243,037,500	243,037,500	34,323,788	277,361,288	131,881,394	87,966,291	59,854,457	279,702,142
	National Youth Council	93,100,000	73,500,000		73,500,000	29,424,840	26,542,416	17,532,744	73,500,000
	The President's Award-Kenya	20,000,000	15,000,000		15,000,000	9,523,750	2,785,775	2,690,475	15,000,000
State Department for Gender	Anti - Female Gental Mutilation BOARD	102,570,000		83,945,400	83,945,400	23,305,251	60,440,381	13,519,561	97,265,193
	Women Enterprise Fund	332,220,000		83,055,000	83,055,000	76,250,000	6,805,000		83,055,000
	UWEZO Fund				-				-
State Department for Planning	Kenya Insitute for Public Policy Research and Analysis (KIPPRA)	526,683,561	335,971,781	148,092,695	484,064,476	216,852,334	267,112,306		483,964,640
	National Council for Population and Development	302,812,000		205,232,665	205,232,665	148,612,259	56,620,406		205,232,665
	Kenya National Bureau of Statistics	1,394,996,700	73,650,923	789,914,500	863,565,423	612,307,958	251,257,465		863,565,423
	Kenya Vision 2030	208,249,500		140,659,750	140,659,750	60,533,333	80,126,417		140,659,750
	The New Partnership for Africa's Development	271,656,250		134,091,001	134,091,001	101,502,421	31,778,751	519,029	133,800,201

Parent Ministry/Department /Agency	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs.)
			Exchange Transaction	Non-exchange transaction	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Social Protection, Senior Citizens and Special Programmes	National Council for Persons with Disabilities	1,645,000,000	5,961,462	823,250,000	829,211,462	120,454,023	86,780,999	403,320,512	610,555,534
	National Council for Children Services	89,500,000	-	44,750,000	44,750,000		23,250,000		23,250,000
	Child Welfare Society of Kenya				-				-
	Street Families Rehabilitation Trust Fund				-				-
State Department for University Education and Research	Technical University of Kenya	2,926,880,331	1,491,660,252	579,212,578	2,070,872,830	2,349,726,837	175,960,818	80,102,829	2,605,790,484
	Technical University of Mombasa	1,662,347,917	240,586,879	328,814,617	569,401,496	381,088,452	32,280,237	155,816,098	569,184,787
	University of Nairobi	14,323,967,360	7,934,407,509	4,208,225,521	12,142,633,030	6,798,408,349	2,015,201,378	3,400,627,283	12,214,237,010
	Koitalel Samoei University College	173,658,359	116,438,908	30,451,078	146,889,986	130,760,291	30,690,282	2,128,216	163,578,789
	University of Embu	999,750,182	419,166,790	355,113,564	774,280,354	591,401,872	194,197,241	8,766,108	794,365,221
	Kenyatta University	9,359,601,856	3,087,549,117	1,265,475,695	4,353,024,812	2,446,333,326	663,871,628	242,820,158	3,353,025,112
	Machakos University	1,537,531,333	415,759,963	670,076,221	1,085,836,184	760,632,517	242,495,308	-	1,003,127,825
	Egerton University	3,751,358,479	2,250,294,338	898,448,873	3,148,743,211	2,226,157,316	679,597,925	621,838,409	3,527,593,650
	Jomo Kenyatta University	6,182,118,252	2,648,595,562	2,256,838,689	4,905,434,251	3,768,288,739	1,142,066,891	252,831,331	5,163,186,961
	Kirinyaga University	700,106,665	396,598,704	240,071,110	636,669,814	454,179,610	50,746,182	101,454,385	606,380,177
	Murang'a University	798,665,957	386,749,467	365,738,825	752,488,292	576,566,116	220,335,741	-	796,901,857
	Taita Taveta University	537,118,797	270,745,864	152,588,935	423,334,799	348,635,623	96,500,487	17,342,529	462,478,639
	Co-operative University of Kenya	866,060,756	212,295,564	487,943,661	700,239,225	465,111,830	205,985,594	67,718,209	738,815,633
	Maseno University	2,832,126,981	1,176,513,286	1,278,845,235	2,455,358,521	1,879,473,900	464,874,838	125,454,512	2,469,803,250
	Tom Mboya University College	520,135,453	259,423,635	173,659,963	433,083,598	191,519,750	212,298,724	29,057,737	432,876,211
	Moi University	6,915,280,603	2,578,710,454	1,077,439,320	3,656,149,774	3,427,621,569	678,324,238	80,256,061	4,186,201,868
	Gatundu University College	177,234,111	14,149,878	108,925,586	123,075,464	79,513,034	42,344,425	-	121,857,459
	Bomet University College	396,170,059	234,877,544	38,205,075	273,082,619	228,080,074	18,561,242	64,980,602	311,621,918
	Garissa University	609,085,070	351,813,804	113,600,140	465,413,944	305,760,251	130,469,841	38,286,792	474,516,884
	Rongo University	868,719,691	419,146,461	291,557,418	710,703,879	559,993,174	220,705,367		780,698,541
	Alupe University College	244,316,260	137,487,195	63,944,246	201,431,441	157,947,900	37,802,408	22,783,777	218,534,085
	Masinde Muliro University of Science and Technology	3,128,741,503	1,166,091,594	1,175,161,003	2,341,252,597	1,753,184,770	528,246,275	24,981,104	2,306,412,149
	Kibabii University	1,028,226,401	376,000,000	667,299,346	1,043,299,346	661,449,923	123,917,774	72,884,426	858,252,123
	Kaimosi University College	624,358,077	342,268,557	170,993,448	513,262,005	284,355,411	116,345,868	54,611,909	455,313,188

Parent Ministry/Department /Agency	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs.)
			Exchange Transaction	Non-exchange transaction	Total	Compensation to Employee	Use of goods and services	Other Expenses	
	Turkana University College	319,778,983	151,185,989	75,200,875	226,386,864	151,832,186	18,560,730	53,511,360	223,904,276
	South Eastern Kenya University	1,209,357,506	258,604,162	705,268,130	963,872,292	708,834,028	194,207,457	48,634,861	951,676,346
	Pwani University	1,219,105,289	342,150,000	588,078,000	930,228,000	775,682,000	149,411,000	-	925,093,000
	Chuka University	1,865,854,722	889,236,488	550,058,225	1,439,294,713	1,044,565,422	394,729,291	-	1,439,294,713
	Kisii University	1,943,877,278	887,907,957	789,928,561	1,677,836,518	1,119,670,383	361,838,925	61,674,041	1,543,183,349
	Laikipia University of Technology	1,250,695,904	338,100,983	596,463,936	934,564,919	721,963,308	162,805,613		884,768,921
	Dedan Kimathi University	1,406,103,693	617,402,470	548,262,231	1,165,664,701	865,278,666	76,251,550	313,107,351	1,254,637,567
	Meru University of Science & Technology	1,190,783,422	554,087,569	445,969,794	1,000,057,363	775,282,387	340,124,241	108,485,713	1,223,892,341
	Multimedia University	1,109,558,004	433,310,495	464,668,505	897,979,000	664,642,935	42,580,974	190,755,090	897,978,999
	Maasai Mara University	1,420,337,864	379,583,386	791,503,398	1,171,086,784	873,282,651	195,860,972	154,084,634	1,223,228,257
	University of Kabianga	1,187,344,604	411,265,409	610,758,455	1,022,023,864	804,755,439	129,970,218	-	934,725,657
	University of Eldoret	2,440,976,469	1,480,123,103	388,060,231	1,868,183,334	1,451,168,120	297,153,307	50,016,896	1,798,338,323
	Karatina University	1,050,597,143	298,692,051	562,947,857	861,639,908	576,272,092	249,221,597	-	825,493,689
	Jaramogi Oginga Odinga University of Science and Technology	1,735,976,228	930,662,002	803,982,173	1,734,644,175	898,137,290	157,791,466	603,721,502	1,659,650,258
	Tharaka University College	344,526,438	179,535,316	213,394,531	392,929,847	233,206,542	65,995,986	93,727,319	392,929,847
	Kenya Universities and Colleges Central Placement Services (KUCCPS)	877,958,110	444,514,538	10,979,055	455,493,593	163,364,383	77,974,480	56,966,325	298,305,188
	National Commission for Science Technology and Innovation	269,841,804	204,425,515	26,630,941	231,056,456	89,987,452	131,179,234	7,378,149	228,544,835
	Commission for Universities Education	285,050,487	203,026,193	122,287,867	325,314,060	142,633,491	2,976,477	79,943,560	225,553,528
	Higher Education Loans Board	15,819,598,080	3,872,731,523	11,007,799,040	14,880,530,563	459,099,571	372,847,851	14,974,220,296	15,806,167,718
	National Research Fund (NRF)	323,037,923	40,675,825	161,518,961	202,194,786	8,451,214	136,776,095	-	145,227,309
	Kenya National Innovation Agency	97,875,963	38,201,822	31,437,981	69,639,803	16,916,972	48,863,341	7,215,652	72,995,965
	University Funding Board	274,525,812	4,591,455	137,262,906	141,854,361	29,028,860	99,578,669	5,860,538	134,468,067
	National Biosafety Authority	148,900,000	5,527,100	72,450,000	77,977,100	60,045,696	46,254,025	9,646,970	115,946,691
The National Treasury	Kenya Revenue Authority	29,518,956	21,799,999	-	21,799,999	16,632,716	143,550	4,587,243	21,363,509
	Financial Reporting Centre	464,250,000		-	-	-	-	464,250,000	464,250,000

Parent Ministry/Department /Agency	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs.)
			Exchange Transaction	Non-exchange transaction	Total	Compensation to Employee	Use of goods and services	Other Expenses	
	Competition Authority of Kenya	526,550,000	159,444,063	246,727,071	406,171,133	206,181,925	58,432,566	109,960,654	374,575,146
	Public Accounting Standard Board	172,900,000		107,175,000	107,175,000	57,911,752	39,083,588	33,603,012	130,598,351
	Registration of Certified Public Secretaries	27,595,000	3,424,841	17,850,000	21,274,841	4,396,871	5,279,673	4,629,562	14,306,106
	Kenya Accountants and Secretaries National Examinations Board	75,000,000		-	-	-	-	71,250,000	71,250,000
	Public Procurement Administrative Board	40,000,000	7,142,422		7,142,422	-	14,971,878	-	14,971,878
	Privatization Commission	124,142,500		95,250,000	95,250,000	76,884,550	2,000,000	16,365,450	95,250,000
	Kenya Trade Network Agency	701,420,000	372,873,906	9,036,538	381,910,444	234,901,122	120,109,744	42,407,628	397,418,494
	Nairobi International Financial Centre	30,270,000		-	-	-	-	-	19,497,500
	Unclaimed Financial Assets Authority	693,350,000	4,000,000	689,350	4,689,350	104,388,380	160,654,400	32,688,226	297,731,006
	Kenya Institute of Supplies Management	38,250,000	39,546,460	37,500,000	77,046,460	10,474,035	29,452,279	8,895,626	48,821,940
	State Corporation Appeal Tribunal	76,464,835		76,464,835	76,464,835	11,620,322	8,603,280	8,914,024	29,137,626
	Competition Appeal Tribunal	26,000,000		19,500,000	19,500,000		14,915,611	2,201,600	17,117,211
	Institute of Certified Investment and Financial Analyst	15,000,000			-				-
	International Organizations Subscriptions Fund	4,417,514,306			-				1,382,708,276
	Kenya Institute of Supplies Examination Board	37,500,000			-				25,000,000
	Tax Appeal Tribunal	101,250,000			-				67,500,000
	Public Service Super Annuation Borad	37,500,000			-			37,500,000	37,500,000
State Department for Trade	Micro and Small Enterprises Authority	293,175,000		293,175,000	293,175,000	120,018,628	173,156,372		293,175,000
	Kenya Export Promotion and Branding Agency	536,600,000		536,600,000	536,600,000	81,242,870	262,457,129		343,699,999
	Anti-Counterfeit Authority	370,000,000		370,000,000	370,000,000	44,611,173	207,888,826		252,499,999
	Kenya Trade Remedies Agencies	35,800,000		35,800,000	35,800,000		26,850,000		26,850,000

Parent Ministry/Department /Agency	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs.)
			Exchange Transaction	Non-exchange transaction	Total	Compensation to Employee	Use of goods and services	Other Expenses	
	Kenya Consumer Protection Advisory committee	32,133,988		32,133,988	32,133,988		21,775,706		21,775,706
	Warehouse Receipt System Council	4,750,000		4,750,000	4,750,000				-
	Kenya National Trading Corporation	110,615,920		110,615,920	110,615,920				-
	Uptake of Excess Rice from Kano Plains & Mwea	32,000,000		32,000,000	32,000,000				-
State Department of Vocational and Technical Training	Technical and Vocational Education and Training Authority	350,000,000	236,250,000	40,011,226	276,261,226	119,999,810	140,892,976	14,060,907	274,953,693
	Kenya National Qualification Authority	354,199,000	217,500,000	39,547,104	257,047,104	51,031,980	139,956,513	65,859,044	256,847,537
	Currilum Development,Assessment and Certification Council	313,500,000	141,725,000	3,044,800	144,769,800	48,787,352	8,238,578	15,487,966	72,513,896
	Kisumu National Polytechnic	673,237,840	105,347,000	251,275,405	356,622,405	87,424,772	133,276,283	125,313,452	346,014,507
	North Eastern National Polytechnic	52,900,000	5,568,500	12,560,690	18,129,190	8,234,800	5,693,800	2,569,800	16,498,400
	Kitale National Polytechnic	336,860,530	272,646,009	188,095,376	460,741,385	63,738,741	153,259,494	38,440,547	255,438,782
	Sigalagala National Polytechnic	664,400,000	108,208,000	263,242,165	371,450,165	70,967,122	206,788,781	91,714,048	369,469,951
	Kisii National Polytechnic	340,619,254	299,619,254	41,000,000	340,619,254	56,927,231	129,133,381	3,246,000	189,306,612
	Nyeri National Polytechnic	475,000,000	61,374,865	304,620,528	365,995,393	79,177,535	277,500,315	5,449,524	362,127,374
	Eldoret National Polytechnic	792,177,149	58,000,000	734,177,149	792,177,149	203,379,639	287,827,759	74,376,413	565,583,811
	Nyandarua National Polytechnic	88,000,000	47,000,000	41,000,000	88,000,000	22,289,326	36,000,000	18,488,851	76,778,177
	Meru National Polytechnic	447,182,790	406,182,790	41,000,000	447,182,790	64,231,735	5,959,562	140,920,236	211,111,533
	Kenya Coast National Polytechnic	234,700,000	193,700,000	41,000,000	234,700,000	37,256,000	83,498,000		120,754,000
	Kenya School of Technical and Vocational Education and Training	302,791,218	82,500,000	258,611,465	341,111,465	71,650,763	17,065,952	227,602,761	316,319,476
	Mawego Technical Training Institute	74,474,485	51,802,485	22,672,000	74,474,485	14,357,105	32,609,583	9,813,644	56,780,332
	Kinangop Technical and Vocational Education And Training	6,991,235	3,815,000	3,176,235	6,991,235	1,066,162	2,115,449	89,656	3,271,267
	Rift Valley Technical Training Institute	282,325,571	210,042,571	72,283,000	282,325,571	59,912,443	139,293,567	48,901,479	248,107,489
	Kabete National Polytechnic	442,200,000	401,200,000	41,000,000	442,200,000	58,072,024	120,618,494	62,632,600	241,323,118

Parent Ministry/Department /Agency	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs.)
			Exchange Transaction	Non-exchange transaction	Total	Compensation to Employee	Use of goods and services	Other Expenses	
Office the Registrar of Political Parties	Jubilee Party	-			-				-
	Orange Democratic Movement				-				-
	Eligible Political Parties	884,354,000	-	737,500,000	737,500,000		737,500,000		737,500,000
State Department of Fisheries, Aquaculture and the Blue Economy	Kenya Marine Fisheries Research Institute	1,357,900,000	997,190	314,475,000	315,472,190	55,765,202	55,765,202	12,191,836	123,722,240
	Kenya Fisheries Service	487,200,000		320,133,994	320,133,994	236,885,387	83,248,607		320,133,994
State Department of Sports	Anti-Doping Agency of Kenya	280,078,250	5,549,354	208,733,248	214,282,602	54,748,668	159,533,934	-	214,282,602
	Sports Kenya	201,853,750	78,168,040	151,390,313	229,558,353	145,812,649	119,951,841	19,212,311	284,976,801
	Kenya Academy of Sports	245,743,500		62,850,000	62,850,000	24,616,855	35,313,945	2,919,200	62,850,000
	Kenya Film Commission	75,900,000		234,000,000	234,000,000	74,466,674	24,820,269	143,991,946	243,278,889
	Sports, Arts and Social Development Fund	202,040,000		177,853,332	177,853,332	100,262,085	71,753,018	5,838,229	177,853,332
	Kenya National Sports Council	5,920,000		5,920,000	5,920,000	-	-	-	-
	Kenya National Library Service	161,480,045	31,689,820	161,480,045	193,169,865	-	-	-	-
	Kenya Film Classification Board	102,685,000		102,685,000	102,685,000	-	-	-	-
	Kenya Film School	8,750,000		8,750,000	8,750,000	-	-	-	-
	Africa Audio-Visual Cinema Secretariat	7,500,000		7,500,000	7,500,000	-	-	-	-
	Kenya Cultural Centre	20,200,000	23,200,000	20,200,000	43,400,000	-	-	-	-
State Department for Transport	Kenya Civil Aviation Authority	8,114,000,000	4,266,026,391	1,027,871,872	5,293,898,263	1,863,521,939	1,427,151,170	839,519,739	4,130,192,847
	Kenya Airports Authority	60,000,000			-				-
	Kenya Ferry Services	790,000,000			-				-
State Department for Housing and Urban Development	Nairobi Metropolitan Transport Authority	83,200,000	-	83,200,000	83,200,000		83,200,000		83,200,000
State Department for Public Works	National Construction Authority	1,567,725,000	17,414,410	1,551,873,950	1,569,288,360	654,839,149	646,128,041		1,300,967,190
State Department for the Development of the ASALS	National Drought Management Authority	659,140,000	-	494,355,000	494,355,000	401,914,000	70,077,000		471,991,000
State Department for Livestock	Kenya Diary Board	559,721,000	2,575,000	451,076,229	453,651,229	162,187,271	2,910,870	233,802,038	398,900,179

Parent Ministry/Department /Agency	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs.)
			Exchange Transaction	Non-exchange transaction	Total	Compensation to Employee	Use of goods and services	Other Expenses	
	Kenya Vetenary Board	108,000,000	54,500,000	27,361,052	81,861,052	41,250,000	36,876,352	1,952,865	80,079,217
	Kenya Veterinary Vaccines Production Institute	349,312,500	-	191,329,000	191,329,000	54,388,069	127,589,000	9,351,931	191,329,000
	Veterinary Medicines Directorate Council	23,144,854	1,330,000	21,814,854	23,144,854	5,187,341	6,990,291	-	12,177,632
	Kenya Leather Development Council	188,500,000	135,845,000	974,767	136,819,767	89,150,207	39,061,300	14,664,177	142,875,684
State Department for Labour	National Employment Authority				-				-
	National Industrial Training Authority				-				-
Ministry of Petroleum and Mining	National Mining Corporation	2,183,229,461	-	280,991,780	280,991,780	261,853,101	1,614,951,966		1,876,805,067
Ministry of Water and Sanitation and Irrigation	Water Sector Trust Fund	207,000,000		155,250,000	155,250,000	155,250,000	-	-	155,250,000
	Kenya Water Institute	408,000,000	174,166,559	152,250,001	326,416,560	167,794,552	100,736,542	14,742,531	283,273,625
	National Water Harvesting & Storage Authority	483,000,000	55,008,586	255,333,334	310,341,920	287,875,073	22,466,847	-	310,341,920
	Regional Centre on Ground Water Resource Education Training & Research	69,000,000		53,700,000	53,700,000	23,190,154	16,395,373	7,566,904	47,152,431
	Water Resources Authority	1,074,000,000	547,012,101	316,000,000	863,012,101	625,303,607	107,773,990	4,811,279	737,888,876
	Water Appeals Board	29,000,000	-	14,250,000	14,250,000	-	11,465,357	-	11,465,357
	Water Services Regulatory Authority	370,000,000	219,486,700	-	219,486,700	102,347,842	157,152,120	53,608,109	313,108,071
	National Irrigation Authority.	554,000,000	154,772,245	184,500,000	339,272,245	265,267,884	73,983,551	-	339,251,435
	Athi Water Works Development Agency	390,000,000		292,500,000	292,500,000	191,063,264	101,436,736		292,500,000
	Lake Victoria South Water Works Development Agency	138,000,000	-	103,500,000	103,500,000	78,849,850	24,650,150	-	103,500,000
	Lake Victoria North Water Works Development Agency	143,000,000	16,451,605	107,250,000	123,701,605	93,287,934	30,413,671	-	123,701,605
	Coastal Water Works Development Agency	1,152,000,000	453,686,173	309,749,999	763,436,172	183,163,332	527,072,886	7,005,705	717,241,923
	Tana Water Works Development Agency	173,000,000	129,750,000	1,228,750	130,978,750	122,760,468	6,138,062	1,304,328	130,202,858
	Northern Water Works Development Agency	102,000,000		-	-	11,484,435	6,327,756	7,699,532	25,511,723

Parent Ministry/Department /Agency	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs.)
			Exchange Transaction	Non-exchange transaction	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Co-operatives	TANATHI Water Works Development Agency	116,000,000		87,000,000	87,000,000	65,039,567	23,315,238	237,209,435	325,564,240
	Hydrologist Registration Board	25,000,000		16,666,664	16,666,664	-	8,515,579	6,035,890	14,551,469
	North Rift Valley Water Works Development Agency	65,000,000		38,749,999	38,749,999	8,004,766	15,313,063	3,710,412	27,028,241
	Central Rift Valley Water Works Development Agency	230,000,000	41,169,745	117,333,334	158,503,079	49,187,226	60,438,182	-	109,625,408
	Sacco Societies Regulatory Authority (SASRA)	461,925,000		552,958,010	552,958,010	179,223,169	126,090,267	247,644,574	552,958,010
	Kenya National Trading Corporation (KNTC)	218,247,763		518,075,766	518,075,766	71,105,135	264,983,247	181,987,384	518,075,766
	New Kenya Planters Cooperative Union - Headquarters	298,361,317		203,959,842	203,959,842	11,203,946	82,790,633	109,965,263	203,959,842
State Department for Interior and Citizen Services	National Cohesion and Integration Commission	257,070,000	257,070,000	-	257,070,000	171,060,843	48,392,227	37,616,929	257,070,000
	The Firearms Licensing Board	27,836,363	26,425,769	-	26,425,769	-	26,425,769	-	26,425,769
	National Crime Research Centre	134,175,000	134,175,000	-	134,175,000	61,487,260	56,255,839	8,867,651	126,610,750
	National Transport & Safety Authority	2,382,305,000	220,950,000	1,501,162,034	1,722,112,034	858,386,815	804,663,185	-	1,663,050,000
	Non-Governmental Organizations	190,912,500	164,662,500	31,207,050	195,869,550	106,869,825	35,624,857	53,374,868	195,869,550
	National Authority For Campaign Against Alcohol and Drug Abuse (NACADA)	468,743,000	468,743,000	22,431,000	491,174,000	235,304,000	241,914,000	15,296,000	492,514,000
	Private Security Regulatory Authority	130,900,000	98,175,000	-	98,175,000	57,562,090	25,837,124	14,775,786	98,175,000
Ministry of Energy	Kenya Power	3,550,000,000	-	1,705,000,000	1,705,000,000		1,705,000,000		1,705,000,000
	Nuclear Power and Energy Agency	578,000,000		291,833,000,000	291,833,000,000	288,728,000	81,684,000	24,788,000	395,200,000
	Geothermal Development Company	1,838,000,000	759,592,257	180,999,999	940,592,257	616,747,924	129,789,007	586,069,527	1,332,606,458
	Kenya Electricity Transmission Company Limited	2,939,573,796	1,880,621,757		1,880,621,757	753,550,157	828,684,536	-	1,582,234,693
	Rural Electrification and Renewable Energy Corporation	1,877,949,000	827,427,879	123,347,521	950,775,399	673,039,703	473,295,874	-	1,146,335,577
State Department for Public Service	Kenya School of Government	2,210,070,418	1,105,183,537	200,770,296	1,305,953,833	808,589	1,305,145,244		1,305,953,833

Parent Ministry/Department /Agency	Name of the SAGA	Revised Gross Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure (Kshs.)
			Exchange Transaction	Non-exchange transaction	Total	Compensation to Employee	Use of goods and services	Other Expenses	
	National Youth Service	12,913,152,673	244,737,949	5,915,132,223	6,159,870,172	992,727,927	4,736,603,387		5,729,331,314
	HUMAN RESOURCE MANAGEMENT PROFESSIONAL BOARD	50,000,000	-	29,167,666	29,167,666	19,986,877			19,986,877
Ministry of Environment and Forestry	Kenya Forest Service	3,775,500,000	472,240,659	3,004,000,000	3,476,240,659	3,047,467,123	314,507,023	-	3,361,974,146
	National Environment Management Authority	1,083,000,000	225,000,000	858,000,000	1,083,000,000	817,343,000	225,657,000	40,000,000	1,083,000,000
	Kenya Forestry Research Institute	1,137,750,000	57,000,000	1,080,750,000	1,137,750,000	953,507,546	129,419,194	54,823,260	1,137,750,000
	National Environment Trust Fund	120,000,000		120,000,000	120,000,000	68,893,950	51,079,350	-	119,973,300
	Kenya Water Towers Agency	370,500,000		370,500,000	370,500,000	204,895,975	165,604,025	-	370,500,000
	National Environmental Complaints Committee	102,000,000		102,000,000	102,000,000	83,500,000	10,000,000	7,500,000	101,000,000
	National Environment Tribunal	48,000,000		48,000,000	48,000,000	41,520,007	4,855,993	1,624,000	48,000,000
TOTALS		**274,500,787,515**	**84,614,916,211**	**401,013,832,560**	**486,356,079,467**	**102,585,873,803**	**54,323,525,545**	**35,256,553,131**	**193,695,158,255**

Source: *MDAs and SAGAs*

ANNEX VIII: MDAs Pending Bills for FY 2022/23 as of 31st March 2023

Ministry/Department/Agency	RECURRENT				DEVELOPMENT				
	Balance as of 30th June 2022	Amount Paid in Quarter 3	Ineligible	Due Balance as of 31st March, 2023	Balance as of 30th June 2022	Amount Paid in Quarter 3	Ineligible	Due Balance as of 31st March, 2023	Total Outstanding as of 31st March,2023
	A	B	C	D=(A-B-C)	E	F	G	H=(E-F-G)	I=(D+H)
	Kshs.	Kshs.		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
The Executive Office of the President	982,111,921	-	-	982,111,921	37,088,920	-	-	37,088,920	1,019,200,841
The presidency-Nairobi Metropolitan Services (NMS)	6,764,321,310	-	-	6,764,321,310	8,634,318,872	-	-	8,634,318,872	15,398,640,182
State Department for Interior and Citizen Services	4,531,109,313	2,801,436,655	-	1,729,672,658	1,195,484,186	128,422,790	-	1,067,061,396	2,796,734,055
State Department for Correctional Services	229,546,230	-	-	229,546,230	82,940,076	-	-	82,940,076	312,486,306
State Department for Devolution	40,154,464	-	-	40,154,464	714,372,417	-	-	714,372,417	754,526,881
State Department for Development for the ASALs	8,795,212	-	-	8,795,212	26,709,484	-	-	26,709,484	35,504,696
Ministry of Defence	1,755,046,240	1,755,046,240	-	-	-	-	-	-	-
Ministry of Foreign Affairs	696,202,621	-	-	696,202,621	4,959,374	-	-	4,959,374	701,161,995
State Department for University Education	8,024,934	-	-	8,024,934	32,138,423	-	-	32,138,423	40,163,357
State Department for Early Learning & Basic Education	429,299,232	-	-	429,299,232	-	-	-	-	429,299,232
The National Treasury	2,856,352,873	-	-	2,856,352,873	-	-	-	-	2,856,352,873
Ministry of Health	749,279	-	-	749,279	5,008,421,189	-	-	5,008,421,189	5,009,170,468
State Department of Transport	6,139,923,068	-	-	6,139,923,068	7,319,208	-	-	7,319,208	6,147,242,276
State Department for Shipping and Maritime.	6,082,492	-	-	6,082,492	-	-	-	-	6,082,492
State Department for Housing and Urban Development	4,380,340	-	-	4,380,340	1,362,574,428	-	-	1,362,574,428	1,366,954,768
State Department for Public Works	90,431,753	-	-	90,431,753	713,377,803	-	-	713,377,803	803,809,556
Ministry of Environment and Forestry	40,408,244	-	-	40,408,244	34,569,741	-	-	34,569,741	74,977,985
State Department of Lands and Physical Planning	567,490,014	-	-	567,490,014	-	-	-	-	567,490,014
State Department for Information Communications Technology & Innovation	84,163,914	-	-	84,163,914	105,364,581	-	-	105,364,581	189,528,495
State Department for Broadcasting & Telecommunications	1,293,577,464	-	-	1,293,577,464	11,678,965	-	-	11,678,965	1,305,256,429
State Department for Sports	1,142,633,983	-	-	1,142,633,983	28,997	-	-	28,997	1,142,662,980
State Department for Culture and Heritage	37,186,056	-	-	37,186,056	10,869,400	-	-	10,869,400	48,055,456

Ministry/Department/Agency	RECURRENT				DEVELOPMENT				
	Balance as of 30th June 2022	Amount Paid in Quarter 3	Ineligible	Due Balance as of 31st March, 2023	Balance as of 30th June 2022	Amount Paid in Quarter 3	Ineligible	Due Balance as of 31st March, 2023	Total Outstanding as of 31st March,2023
	A	B	C	D=(A-B-C)	E	F	G	H=(E-F-G)	I=(D+H)
State Department for Livestock.	36,749,134	-	-	36,749,134	152,882,073	-	-	152,882,073	189,631,207
State Department for Fisheries, Aquaculture and the Blue Economy	8,434,413	-	-	8,434,413	100,764,897	-	-	100,764,897	109,199,310
State Department for Crop Development & Agricultural Research	12,568,340,395	-	-	12,568,340,395	-	-	-	-	12,568,340,395
State Department for Trade	38,452,189	-	-	38,452,189	-	-	-	-	38,452,189
State Department for Industrialization	25,104,402	-	-	25,104,402	-	-	-	-	25,104,402
State Department for Labour	24,327,228	-	-	24,327,228	292,106	-	-	292,106	24,619,334
State Department for Social Protection, Pensions & Senior Citizens Affairs	82,045,719	-	-	82,045,719	-	-	-	-	82,045,719
Ministry of Petroleum and Mining	88,626,476	-	-	88,626,476	153,848,480	-	-	153,848,480	242,474,956
State Department for Tourism	3,806,651	-	-	3,806,651	14,041,977	-	-	14,041,977	17,848,628
State Department for Wildlife	2,715,987,161	-	-	2,715,987,161	-	-	-	-	2,715,987,161
State Department for Gender	5,032,816	-	-	5,032,816	-	-	-	-	5,032,816
State Department for Public Service NYS	14,578,189,581	-	-	14,578,189,581	-	-	-	-	14,578,189,581
State Department for Public Service HQ	1,478,128,900	-	-	1,478,128,900	-	-	-	-	1,478,128,900
State Department for Youth Affairs	6,739,162	-	-	6,739,162	59,447,109	-	-	59,447,109	66,186,271
State Department for East African Community	13,259,099	-	-	13,259,099	-	-	-	-	13,259,099
State Department for Regional and Northern Corridor Development	-	-	-	-	2,224,485,925	-	-	2,224,485,925	2,224,485,925
State Law Office and Department of Justice	51,282,846	-	-	51,282,846	1,499,200	-	-	1,499,200	52,782,046
The Judiciary	110,139,913	-	-	110,139,913	113,095,261	-	-	113,095,261	223,235,174
Ethics and Anti-Corruption Commission	9,668,157	-	-	9,668,157	25,382,916	-	-	25,382,916	35,051,073
Office of the Director of Public Prosecutions	31,017,794	-	-	31,017,794	-	-	-	-	31,017,794
Office of the Registrar of Political Parties	37,246,027	-	-	37,246,027	-	-	-	-	37,246,027
Kenya National Commission on Human Rights	12,888,513	-	-	12,888,513	-	-	-	-	12,888,513
National Land Commission	531,496,362	-	-	531,496,362	-	-	-	-	531,496,362
Independent Electoral and Boundaries Commission	1,804,595,670	-	-	1,804,595,670	-	-	-	-	1,804,595,670
Parliamentary Service Commission	152,814,517	-	-	152,814,517	-	-	-	-	152,814,517
National Assembly	290,665,301	-	-	290,665,301	-	-	-	-	290,665,301

Ministry/Department/Agency	RECURRENT				DEVELOPMENT				
	Balance as of 30th June 2022	Amount Paid in Quarter 3	Ineligible	Due Balance as of 31st March, 2023	Balance as of 30th June 2022	Amount Paid in Quarter 3	Ineligible	Due Balance as of 31st March, 2023	Total Outstanding as of 31st March,2023
	A	B	C	D=(A-B-C)	E	F	G	H=(E-F-G)	I=(D+H)
Parliamentary Joint Services	172,968,826	-	-	172,968,826	367,184,802	-		367,184,802	540,153,628
Judicial Service Commission	18,781,934	-	-	18,781,934	-	-	-	-	18,781,934
The Commission on Revenue Allocation	2,767,933	-	-	2,767,933	-	-	-	-	2,767,933
Public Service Commission	60,468,818	-	1,874,388	58,594,430	138,744	-	-	138,744	58,733,174
Salaries and Remuneration Commission	744,160	-	-	744,160	-	-	-	-	744,160
National Police Service Commission	527,260	-	-	527,260	-	-	-	-	527,260
Auditor General	107,574,901	-	-	107,574,901	-	-	-	-	107,574,901
The Commission on Administrative Justice	5,533,492	448,700	-	5,084,792	-	-	-	-	5,084,792
Independent Policing Oversight Authority	448,179	-	-	448,179	-	-	-	-	448,179
Total	**62,782,844,886**	**4,556,931,595**	**1,874,388**	**58,224,038,903**	**21,195,279,556**	**128,422,790**	-	**21,066,856,764**	**79,290,895,667**

Source: National Treasury & MDAs

ANNEX IX: State Corporations/State Owned Enterprises/SAGAS Pending Bills for FY 2022/23 as of 31st March 2023

State Corporations	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total Pending Bills (Kshs.)
Ministry of Agriculture and Livestock Development			
Agricultural Development Corporation	166,819,412	12,769,010	179,588,422
Agriculture and Food Authority	8,093,011	-	8,093,011
Bukura Agricultural College	47,157,973	-	47,157,973
Commodities Fund	50,858,417	-	50,858,417
Kenya Agricultural and Livestock Research Organisation	-	15,494,000	15,494,000
Kenya Animal Genetic Resource Centre	37,971,984	-	37,971,984
Kenya Dairy Board	26,220,406	-	26,220,406
Kenya Leather Development Council	157,365,206	-	157,365,206
Kenya Plant Health Inspectorate Services	30,069,746	-	30,069,746
Kenya Tsetse and Trypanosomiasis Eradication Council	632,231	- 632,231	-
Kenya Veterinary Vaccines Production Institute	7,791,475	-	7,791,475
Pest Control Products Board	14,212,879	-	14,212,879
Chemelil Sugar Company	8,772,023,583	1,209,486,206	9,981,509,789
Kenya Meat Commission	2,888,747	208,083	3,096,830
National Cereals and Produce Board	- 222,376,154	-	- 222,376,154
Muhoroni Sugar Co. Ltd.	24,812,033,306	823,770,437	25,635,803,743
Pyrethrum Processing Company of Kenya Ltd	2,216,188,563	735,919,996	2,952,108,559
Tea Board of Kenya	66,869,865	-	66,869,865
TOTAL	**36,194,820,651**	**2,797,015,501**	**38,991,836,151**
Ministry of East African Community (EAC), the ASALS and Regional Development			
Ewaso Ng'iro South Development Authority	76,153,154	-	76,153,154
Kerio Valley Development Authority	44,209,347	-	44,209,347
Lake Basin Development Authority	2,566,600,535	-	2,566,600,535
Tana and Athi Rivers Development Authority	258,591,288	-	258,591,288
TOTAL	**2,945,554,324**	-	**2,945,554,324**
Ministry of Education			
Allupe University	17,962,340	-	17,962,340
Bomet University College	7,879,068	-	7,879,068
Co-operative University of Kenya	65,774,043	-	65,774,043
Egerton University	7,576,009,090	-	7,576,009,090
Garissa University	92,329,613	-	92,329,613
Jaramogi Oginga Odinga University of Science & Technology	155,069,569	-	155,069,569
Jomo Kenyatta University of Agriculture and Technology	7,756,715,224	-	7,756,715,224

State Corporations	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total Pending Bills (Kshs.)
Karatina University	86,245,680	-	86,245,680
Kenya National Examination Council	- 880,356,429	-	- 880,356,429
Kenyatta University	9,637,601,148	-	9,637,601,148
Kibabii University	383,513,814	-	383,513,814
Kirinyaga University	16,101,929	-	16,101,929
Kisii University	795,635,145	-	795,635,145
Laikipia University	413,914,408	-	413,914,408
Maasai Mara University	479,631,087	-	479,631,087
Machakos University	32,495,228	-	32,495,228
Meru University of Science & Technology	184,327,734	-	184,327,734
Muranga University of Technology	309,462,364	-	309,462,364
Pwani University	218,522,000	-	218,522,000
Rongo University	214,934,067	-	214,934,067
South Eastern Kenya University	219,686,790	-	219,686,790
Taita Taveta University	306,266,731	-	306,266,731
Technical University of Mombasa	5,127,689	-	5,127,689
Tom Mboya University	476,272,181	-	476,272,181
Turkana University College	6,826,468	-	6,826,468
TVET Curriculum Development, Assessment and Certification Council	3,944,885	-	3,944,885
University of Eldoret	36,761,766	-	36,761,766
University of Kabianga	763,353,957	-	763,353,957
University of Nairobi	11,183,208,351	-	11,183,208,351
Jomo Kenyatta Foundation	683,148,942	-	683,148,942
Kenya Literature Bureau	150,249,351	-	150,249,351
Eldoret National Polytechnic	101,990,573	-	101,990,573
Kisumu National Polytechnic	39,717,732	-	39,717,732
North Eastern National Polytechnic	4,298,476	-	4,298,476
Sigalagala National Polytechnic	9,649,586	-	9,649,586
Meru National Polytechnic	52,721,245	-	52,721,245
Kisii National Polytechnic	1,351,696	-	1,351,696
TOTAL	**41,608,343,539**	-	**41,608,343,539**
Ministry of Energy and Petroleum			
Kenya Electricity Transmission Company	20,927,322,135	-	20,927,322,135
Kenya Electricity Generating Company	2,727,740,710	-	2,727,740,710
Kenya Pipeline Company	12,016,548	-	12,016,548

State Corporations	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total Pending Bills (Kshs.)
Kenya Power and Lighting Company	32,861,461,663	3,839,001,199	36,700,462,863
National Oil Corporation of Kenya	10,791,520,618	1,784,446,770	12,575,967,388
TOTAL	**67,320,061,674**	**5,623,447,969**	**72,943,509,643**
Ministry of Environment and Forestry			
Kenya Forest Service	2,242,952,604	-	2,242,952,604
TOTAL	**2,242,952,604**	-	**2,242,952,604**
Ministry of Health			
Kenya Medical Supplies Authority	3,729,769,753	-	3,729,769,753
Kenya Medical Training College	272,907,015	-	272,907,015
Kenyatta National Hospital	10,576,536,981	-	10,576,536,981
Moi Teaching and Referral Hospital	1,119,774,739	-	1,119,774,739
National Hospital Insurance Fund	268,947,862	-	268,947,862
Nursing Council of Kenya	5,135,586	-	5,135,586
TOTAL	**15,973,071,937**	-	**15,973,071,937**
Ministry of Trade, Investments and Industry			
Anti-Counterfeit Authority	6,400,510	-	6,400,510
Kenya Industrial Property Institute	116,000	-	116,000
East African Portland Cement Company	10,063,033,858	-	10,063,033,858
Numerical Machining Complex	82,576,605	-	82,576,605
Golf Hotel	14,036,704	-	14,036,704
Sunset Hotel	13,592,585	4,081,809	17,674,394
TOTAL	**10,179,756,262**	**4,081,809**	**10,183,838,071**
Ministry of Information, Communications and the Digital Economy			
Communications Authority of Kenya	9,672,060,489	-	9,672,060,489
Konza Technopolis Development Authority	374,133,776	-	374,133,776
Kenya Broadcasting Corporation	5,851,313,649	-	5,851,313,649
Postal Corporation of Kenya	5,664,214,966	-	5,664,214,966
Media Council of Kenya	5,475,871	-	5,475,871
TOTAL	**21,567,198,751**	-	**21,567,198,751**
Ministry of Interior and National Administration			
National Authority for Campaign Against Alcohol & Drug Abuse	100,000,000	-	100,000,000
Public Benefit Organization Regulatory Authority(NGOs Co-ordination Board)	-	-	-
TOTAL	**100,000,000**	-	**100,000,000**
Ministry of Lands, Public Works, Housing and Urban Development			
National Construction Authority	819,331,182	-	819,331,182

State Corporations	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total Pending Bills (Kshs.)
TOTAL	**819,331,182**	-	**819,331,182**
Ministry of Mining, Blue Economy and Maritime Affairs			
Kenya National Shipping Line	34,541,107	-	34,541,107
TOTAL	**34,541,107**	-	**34,541,107**
Ministry of Youth Affairs, Sports and the Arts			
Kenya Copyrights Board	2,254,036	-	2,254,036
Kenya Cultural Centre	13,951,206	-	13,951,206
TOTAL	**16,205,242**	-	**16,205,242**
Ministry of Tourism, Wildlife and Heritage			
Bomas of Kenya	105,237,109	-	105,237,109
Kenya Utalii College	204,413,625	-	204,413,625
Kenya Wildlife Service	1,679,116,706	-	1,679,116,706
National Museums of Kenya	10,582,697	-	10,582,697
Tourism Fund	1,486,857,008	-	1,486,857,008
Tourism Regulatory Authority	47,408,076	-	47,408,076
Kenya Safari Lodges and Hotels	456,025,036	-	456,025,036
Wildlife Research & Training Institute	33,643,220	-	33,643,220
TOTAL	**4,023,283,477**	-	**4,023,283,477**
Ministry of Roads and Transport			
Kenya Civil Aviation Authority	233,004,077	-	233,004,077
Kenya National Highways Authority	71,837,022,262	4,481,837,479	76,318,859,741
Kenya Roads Board	0,000	-	-
Kenya Rural Roads Authority	52,271,626,502	-	52,271,626,502
Kenya Urban Roads Authority	15,343,082,979	-	15,343,082,979
LAPSSET Corridor Development Authority	39,568,672	-	39,568,672
Kenya Railways Corporation	28,334,010,507	-	28,334,010,507
TOTAL	**168,058,314,999**	**4,481,837,479**	**172,540,152,478**
Ministry of Water, Sanitation and Irrigation			
Athi Water Works Development Agency	45,885,000,264	497,946,091	46,382,946,355
Coast Water Works Development Agency	1,377,506,007	-	1,377,506,007
Kenya Water Institute	793,793,896	-	793,793,896
Lake Victoria North Water Works Development Agency	146,742,722	-	146,742,722
National Water Harvesting and Storage Authority	1,357,507,296	-	1,357,507,296
Northern Water Works Development Agency	14,488,894	-	14,488,894
Tana Water Works Development Agency	812,103,958	-	812,103,958

State Corporations	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total Pending Bills (Kshs.)
Tanathi Water Works Development Agency	5,890,491,015	-	5,890,491,015
Water Resources Authority	1,713,607,459	65,602,609	1,779,210,068
North Rift Valley Water Works Development Agency	2,888,382	-	2,888,382
TOTAL	**57,994,129,892**	**563,548,700**	**58,557,678,592**
The State Law Office			
Council for Legal Education	2,906,584	-	2,906,584
National Council for Law Reporting	9,677,645	-	9,677,645
TOTAL	**12,584,229**		**12,584,229**
The National Treasury and Economic Planning			
Kenya Revenue Authority	7,238,644,216	-	7,238,644,216
Kenya Vision 2030 Delivery Secretariat	2,352,494	-	2,352,494
National Government Constituency Development Fund	331,790,621	-	331,790,621
Privatization Commission	32,384,294	-	32,384,294
Policy Holders Compensation Fund	2,770,220	-	2,770,220
Institute of Certified Investment & Financial Analysts	1,224,257	-	1,224,257
TOTAL	**7,609,166,102**	-	**7,609,166,102**
Ministry of Co-operatives and Micro, Small and Medium Enterprises (MSME)			
Micro and Small Enterprise Authority	66,556,410	-	66,556,410
TOTAL	**66,556,410**	-	**66,556,410**
GRAND TOTAL	**436,765,872,382**	**13,469,931,459**	**450,235,803,840**

Source: National Treasury

ANNEX X: County Governments Pending Bills for FY 2022/23 as of 31st March 2023

County	Development (Kshs.)	Recurrent (Kshs.)	Total Pending Bills (Kshs.)
Baringo	30,013,574	143,941,829	173,955,402
Bomet	492,445,379	56,826,717	549,272,096
Bungoma	323,679,681	563,143,288	886,822,969
Busia	1,007,451,956	487,827,795	1,495,279,751
Elgeyo Marakwet	-	-	-
Embu	998,090,239	556,118,238	1,554,208,477
Garissa	1,111,564,051	36,901,187	1,148,465,238
Homa Bay	717,539,614	95,031,975	812,571,589
Isiolo	-	-	761,333,360
Kajiado	-	-	2,065,350,907
Kakamega	74,684,105	59,633,472	134,317,577
Kericho	330,746,843	119,108,976	449,855,819
Kiambu	4,281,334,552	1,052,326,528	5,333,661,080
Kilifi	922,065,050	1,266,900,254	2,188,965,304
Kirinyaga	160,515,073	230,887,476	391,402,549
Kisii	952,120,694	329,061,290	1,281,181,984
Kisumu	1,449,632,427	-	1,449,632,427
Kitui	1,431,226,010	-	1,431,226,010
Kwale	-	176,069,907	176,069,907
Laikipia	-	-	831,657,473
Lamu	12,257,162	17,448,853	29,706,014
Machakos	979,348,205	1,903,617,823	2,882,966,028
Makueni	237,294,284	189,098,406	426,392,690
Mandera	-	-	2,127,291,446
Marsabit	908,112,530	44,162,996	952,275,526
Meru	779,616,563	779,616,563	1,559,233,126
Migori	94,786,881	338,493,823	433,280,704
Mombasa	1,728,214,417	3,176,802,187	4,905,016,604
Murang'a	280,157,083	2,381,577,035	2,661,734,118
Nairobi City	-	-	102,805,706,601
Nakuru	-	-	874,392,321
Nandi	598,288,427	275,471,365	873,759,792
Narok	387,748,363	898,437,922	1,286,186,285
Nyamira	44,904,131	45,380,633	90,284,764

County	Development (Kshs.)	Recurrent (Kshs.)	Total Pending Bills (Kshs.)
Nyandarua	682,586,310	401,573,404	1,084,159,714
Nyeri	22,838,286	115,883,677	138,721,963
Samburu	374,607,071	150,140,000	524,747,071
Siaya	187,123,700	239,063,598	426,187,298
Taita-Taveta	568,182,182	328,739,844	896,922,026
Tana River	1,251,398,014	758,708,243	2,010,106,257
Tharaka-Nithi	121,731,906	580,416,569	702,148,475
Trans Nzoia	673,361,156	345,039,465	1,018,400,621
Turkana	394,618,240	803,568,901	1,198,187,141
Uasin Gishu	170,226,470	94,326,078	264,552,548
Vihiga	503,242,477	293,434,496	796,676,973
Wajir	3,910,617,998	1,471,737,162	5,382,355,160
West Pokot	139,145,069	124,429,770	263,574,839
Total	**29,333,516,172**	**20,930,947,745**	**159,730,196,024**

Source: *County Treasuries of County Governments*

Annex XI: Changes in Supplementary Budget I - Development & Recurrent

VOTE CODE TITLE	Gross Recurrent Estimates	Gross Development Estimates	Gross Total Estimates	Gross Recurrent Estimates	Gross Development Estimates	Gross Total Estimates	Change In Gross Recurrent Estimates	Change In Gross Development Estimates	Change In Gross Total Estimates
	Approved Estimates 2022/2023 – Kshs.			Supplementary Estimates 2022/2023 – Kshs.			2022/2023 Kshs.		
1011 Executive Office of the President	17,083,926,379	5,983,070,000	23,066,996,379	24,369,683,327	7,350,425,348	31,720,108,675	7,285,756,948	1,367,355,348	8,653,112,296
1012 Office of the Deputy President	-	-	-	850,850,072	-	850,850,072	850,850,072	-	850,850,072
1013 Office of the Prime Cabinet Secretary	-	-	-	771,905,101	-	771,905,101	771,905,101	-	771,905,101
1021 State Department for Interior and Citizen Services	136,753,574,522	6,778,886,159	143,532,460,681	107,195,904,554	4,141,850,225	111,337,754,779	(29,557,669,968)	(2,637,035,934)	(32,194,705,902)
1023 State Department for Correctional Services	31,053,251,550	1,165,400,000	32,218,651,550	32,466,343,797	765,400,000	33,231,743,797	1,413,092,247	(400,000,000)	1,013,092,247
1024 State Department for Immigration and Citizen Services	-	-	-	1,621,169,649	130,000,000	1,751,169,649	1,621,169,649	130,000,000	1,751,169,649
1025 National Police Service	-	-	-	24,604,089,940	-	24,604,089,940	24,604,089,940	-	24,604,089,940
1026 State Department for Internal Security & National Administration	-	-	-	8,124,935,362	50,000,000	8,174,935,362	8,124,935,362	50,000,000	8,174,935,362
1032 Ministry of Devolution	1,444,910,000	297,000,000	1,741,910,000	1,518,500,371	197,000,000	1,715,500,371	73,590,371	(100,000,000)	(26,409,629)
1035 State Department for Development of the ASAL	1,059,230,000	9,360,193,700	10,419,423,700	6,381,985,470	9,667,093,700	16,049,079,170	5,322,755,470	306,900,000	5,629,655,470
1041 Ministry of Defence	128,215,300,000	3,468,000,000	131,683,300,000	135,080,483,200	3,365,500,000	138,445,983,200	6,865,183,200	(102,500,000)	6,762,683,200
1052 Ministry of Foreign Affairs	17,236,179,618	1,796,120,000	19,032,299,618	14,286,718,363	1,096,120,000	15,382,838,363	(2,949,461,255)	(700,000,000)	(3,649,461,255)
1053 State Department for Foreign Affairs	-	-	-	4,655,322,860	-	4,655,322,860	4,655,322,860	-	4,655,322,860
1054 State Department for Diaspora Affairs	-	-	-	700,000,000	-	700,000,000	700,000,000	-	700,000,000
1064 State Department for Vocational and Technical Training	19,100,500,000	5,829,822,807	24,930,322,807	19,042,257,340	4,104,922,807	23,147,180,147	(58,242,660)	(1,724,900,000)	(1,783,142,660)
1065 State Department for University Education	102,857,278,998	6,980,716,330	109,837,995,328	103,630,707,038	4,626,600,000	108,257,307,038	773,428,040	(2,354,116,330)	(1,580,688,290)
1066 State Department for Early Learning & Basic Education	95,302,000,000	15,379,239,910	110,681,239,910	106,684,450,670	23,778,187,003	130,462,637,673	11,382,450,670	8,398,947,093	19,781,397,763

Vote Code Title	Gross Recurrent Estimates	Gross Development Estimates	Gross Total Estimates	Gross Recurrent Estimates	Gross Development Estimates	Gross Total Estimates	Change In Gross Recurrent Estimates	Change In Gross Development Estimates	Change In Gross Total Estimates
	Approved Estimates 2022/2023 – Kshs.			Supplementary Estimates 2022/2023 – Kshs.			2022/2023 Kshs.		
1068 State Department for Post Training and Skills Development	283,600,000	73,000,000	356,600,000	161,373,862	-	161,373,862	(122,226,138)	(73,000,000)	(195,226,138)
1069 State Department for Implementation of Curriculum Reforms	339,299,400	-	339,299,400	233,539,613	-	233,539,613	(105,759,787)	-	(105,759,787)
1071 The National Treasury	53,845,085,913	120,551,831,325	174,396,917,238	62,158,407,097	100,824,552,544	162,982,959,641	8,313,321,184	(19,727,278,781)	(11,413,957,597)
1072 State Department for Planning	3,955,480,000	45,130,640,000	49,086,120,000	3,954,025,187	47,797,075,641	51,751,100,828	(1,454,813)	2,666,435,641	2,664,980,828
1081 Ministry of Health	68,503,000,000	54,016,254,652	122,519,254,652	66,573,040,701	47,209,728,562	113,782,769,263	(1,929,959,299)	(6,806,526,090)	(8,736,485,389)
1083 State Department for Public Health and Professional Standards	-	-	-	2,945,965,604	2,637,250,000	5,583,215,604	2,945,965,604	2,637,250,000	5,583,215,604
1091 State Department for Infrastructure	69,478,000,000	151,815,567,854	221,293,567,854	69,300,516,247	115,702,000,000	185,002,516,247	(177,483,753)	(36,113,567,854)	(36,291,051,607)
1092 State Department for Transport	9,622,000,000	1,350,000,000	10,972,000,000	10,721,774,604	2,740,500,000	13,462,274,604	1,099,774,604	1,390,500,000	2,490,274,604
1093 State Department for Shipping and Maritime	2,182,000,000	1,178,000,000	3,360,000,000	2,159,615,224	689,000,000	2,848,615,224	(22,384,776)	(489,000,000)	(511,384,776)
1094 State Department for Housing & Urban Development	1,341,000,000	19,020,000,000	20,361,000,000	1,206,810,347	12,220,000,000	13,426,810,347	(134,189,653)	(6,800,000,000)	(6,934,189,653)
1095 State Department for Public Works	3,383,000,000	1,310,000,000	4,693,000,000	3,100,516,727	792,000,000	3,892,516,727	(282,483,273)	(518,000,000)	(800,483,273)
1104 State Department for Irrigation	-	-	-	192,567,802	2,388,937,500	2,581,505,302	192,567,802	2,388,937,500	2,581,505,302
1108 Ministry of Environment and Forestry	10,616,000,000	4,639,800,000	15,255,800,000	9,105,310,212	3,566,300,000	12,671,610,212	(1,510,689,788)	(1,073,500,000)	(2,584,189,788)
1109 Ministry of Water & Sanitation and Irrigation	6,747,500,000	77,189,124,881	83,936,624,881	6,150,173,748	54,617,013,087	60,767,186,835	(597,326,252)	(22,572,111,794)	(23,169,438,046)
1112 Ministry of Lands and Physical Planning	3,306,450,000	2,621,800,000	5,928,250,000	3,006,023,798	1,366,300,000	4,372,323,798	(300,426,202)	(1,255,500,000)	(1,555,926,202)
1122 State Department for Information Communication Technology & Innovation	2,268,400,000	16,985,700,000	19,254,100,000	2,796,664,207	11,210,700,000	14,007,364,207	528,264,207	(5,775,000,000)	(5,246,735,793)
1123 State Department for Broadcasting & Telecommunications	6,690,600,000	817,000,000	7,507,600,000	6,120,147,402	289,125,000	6,409,272,402	(570,452,598)	(527,875,000)	(1,098,327,598)

Vote Code Title	Gross Recurrent Estimates	Gross Development Estimates	Gross Total Estimates	Gross Recurrent Estimates	Gross Development Estimates	Gross Total Estimates	Change In Gross Recurrent Estimates	Change In Gross Development Estimates	Change In Gross Total Estimates
	Approved Estimates 2022/2023 – Kshs.			Supplementary Estimates 2022/2023 – Kshs.			2022/2023 – Kshs.		
1132 State Department for Sports	1,542,950,000	15,883,000,000	17,425,950,000	1,872,142,513	15,810,875,000	17,683,017,513	329,192,513	(72,125,000)	257,067,513
1134 State Department for Culture and Heritage	3,154,414,367	77,500,000	3,231,914,367	2,957,362,164	67,500,000	3,024,862,164	(197,052,203)	(10,000,000)	(207,052,203)
1152 Ministry of Energy	14,696,000,000	80,971,855,000	95,667,855,000	11,694,402,336	43,339,855,000	55,034,257,336	(3,001,597,664)	(37,632,000,000)	(40,633,597,664)
1162 State Department for Livestock.	3,590,200,000	3,617,100,000	7,207,300,000	3,516,182,414	4,440,130,000	7,956,312,414	(74,017,586)	823,030,000	749,012,414
1166 State Department for Fisheries, Aquaculture & the Blue Economy	2,391,630,000	8,105,770,000	10,497,400,000	2,310,416,402	4,700,300,000	7,010,716,402	(81,213,598)	(3,405,470,000)	(3,486,683,598)
1169 State Department for Crop Development & Agricultural Research	14,463,700,000	27,042,327,321	41,506,027,321	14,042,205,038	41,120,323,071	55,162,528,109	(421,494,962)	14,077,995,750	13,656,500,788
1173 State Department for Cooperatives	1,839,700,000	422,500,000	2,262,200,000	1,889,916,806	20,822,500,000	22,712,416,806	50,216,806	20,400,000,000	20,450,216,806
1174 State Department for Trade	2,514,590,000	1,486,600,000	4,001,190,000	2,423,351,817	1,265,050,000	3,688,401,817	(91,238,183)	(221,550,000)	(312,788,183)
1175 State Department for Industrialization	3,624,990,000	3,501,550,000	7,126,540,000	2,568,628,873	1,236,466,667	3,805,095,540	(1,056,361,127)	(2,265,083,333)	(3,321,444,460)
1176 State Department for Micro, Small and Medium Enterprises Development	-	-	-	616,020,281	46,000,000	662,020,281	616,020,281	46,000,000	662,020,281
1177 State Department for Investment Promotion	-	-	-	905,758,920	1,355,083,333	2,260,842,253	905,758,920	1,355,083,333	2,260,842,253
1184 Ministry of Labour	2,911,130,000	572,500,000	3,483,630,000	2,937,005,687	422,500,000	3,359,505,687	25,875,687	(150,000,000)	(124,124,313)
1185 State Department for Social Protection, Senior Citizens Affairs & Special Programs	31,805,940,000	2,870,300,000	34,676,240,000	35,196,998,640	3,501,900,000	38,698,898,640	3,391,058,640	631,600,000	4,022,658,640
1192 State Department for Mining	-	-	-	237,720,792	131,214,400	368,935,192	237,720,792	131,214,400	368,935,192
1194 Ministry of Petroleum and Mining	21,349,000,000	3,302,000,000	24,651,000,000	63,892,098,940	2,500,584,500	66,392,683,440	42,543,098,940	(801,415,500)	41,741,683,440
1202 State Department for Tourism	8,676,465,760	352,210,000	9,028,675,760	9,757,970,600	34,010,000	9,791,980,600	1,081,504,840	(318,200,000)	763,304,840
1203 State Department for Wildlife	7,164,000,000	821,810,000	7,985,810,000	8,124,670,367	243,000,000	8,367,670,367	960,670,367	(578,810,000)	381,860,367
1212 State Department for Gender	1,200,350,000	2,776,000,000	3,976,350,000	1,217,967,500	2,776,972,322	3,994,939,822	17,617,500	972,322	18,589,822
1213 State Department for Public Service	23,141,770,000	703,040,000	23,844,810,000	22,572,862,623	302,712,150	22,875,574,773	(568,907,377)	(400,327,850)	(969,235,227)
1214 State Department for Youth Affairs	1,524,330,000	1,932,790,000	3,457,120,000	1,394,262,591	1,409,790,000	2,804,052,591	(130,067,409)	(523,000,000)	(653,067,409)

Vote Code Title	Gross Recurrent Estimates	Gross Development Estimates	Gross Total Estimates	Gross Recurrent Estimates	Gross Development Estimates	Gross Total Estimates	Change In Gross Recurrent Estimates	Change In Gross Development Estimates	Change In Gross Total Estimates
	Approved Estimates 2022/2023 – Kshs.			Supplementary Estimates 2022/2023 – Kshs.			2022/2023 – Kshs.		
1221 State Department for East African Community	767,060,000	-	767,060,000	704,360,000	-	704,360,000	(62,700,000)	-	(62,700,000)
1222 State Department for Regional and Northern Corridor Development	3,493,710,000	1,614,824,000	5,108,534,000	3,377,352,389	3,288,125,392	6,665,477,781	(116,357,611)	1,673,301,392	1,556,943,781
1252 State Law Office and Department of Justice	5,179,370,000	223,500,000	5,402,870,000	5,486,343,350	160,750,000	5,647,093,350	306,973,350	(62,750,000)	244,223,350
1261 The Judiciary	16,397,400,000	1,900,000,000	18,297,400,000	19,232,400,000	1,900,000,000	21,132,400,000	2,835,000,000	-	2,835,000,000
1271 Ethics and Anti-Corruption Commission	3,420,530,000	158,000,000	3,578,530,000	3,420,530,000	83,382,916	3,503,912,916	-	(74,617,084)	(74,617,084)
1281 National Intelligence Service	46,127,700,000	-	46,127,700,000	37,127,700,000	-	37,127,700,000	(9,000,000,000)	-	(9,000,000,000)
1291 Office of the Director of Public Prosecutions	3,281,950,000	45,000,000	3,326,950,000	3,821,950,000	45,000,000	3,866,950,000	540,000,000	-	540,000,000
1311 Office of the Registrar of Political Parties	2,126,850,000	-	2,126,850,000	1,551,015,169	-	1,551,015,169	(575,834,831)	-	(575,834,831)
1321 Witness Protection Agency	649,070,000	-	649,070,000	649,070,000	-	649,070,000	-	-	-
1332 State Department for Forestry	-	-	-	2,391,500,000	289,500,000	2,681,000,000	2,391,500,000	289,500,000	2,681,000,000
2011 Kenya National Commission on Human Rights	464,360,000	-	464,360,000	445,829,423	-	445,829,423	(18,530,577)	-	(18,530,577)
2021 National Land Commission	1,468,000,000	90,300,000	1,558,300,000	1,467,435,786	-	1,467,435,786	(564,214)	(90,300,000)	(90,864,214)
2031 Independent Electoral and Boundaries Commission	21,686,840,000	-	21,686,840,000	20,357,903,201	-	20,357,903,201	(1,328,936,799)	-	(1,328,936,799)
2041 Parliamentary Service Commission	8,785,000,000	-	8,785,000,000	8,950,000,000	-	8,950,000,000	165,000,000	-	165,000,000

Source: *The National Treasury*

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