



THE REPUBLIC OF KENYA
OFFICE OF THE CONTROLLER OF BUDGET



NATIONAL GOVERNMENT BUDGET IMPLEMENTATION REVIEW R

FIRST HALF
FY 2021/22

THE NATIONAL PAPER	
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OFFICE OF THE CONTROLLER OF BUDGET



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 THE NATIONAL ASSEMBLY PAPERS LAID	
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CLERK AT THE TABLE: Finlay Muenike	

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FOREWORD

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

This report provides information on the progress on budget implementation by national government Ministries, Departments, and Agencies (MDAs). Performance parameters include revenue and expenditure performance in the reporting period, compared with a similar period of FY 2020/21. The report is based on the approved budgets, financial reports submitted by MDAs to OCoB in line with Section 83(4) of the Public Finance Management Act (PFM Act), and expenditure data from the Integrated Financial Information System (IFMIS). The report also highlights emerging issues which the CoB identified while executing her mandate. In addition, the report identifies key issues that affected budget implementation in the first half of FY 2021/22 and contains appropriate recommendations to address the challenges to enhance budget execution.

This report is crucial in providing regular information on budget implementation to legislators, policymakers, the public, development partners, and other stakeholders as it offers information that is useful in decision-making on critical issues that affect budget implementation.

In line with its mandate, the OCoB provides regular information on budget implementation through quarterly publication and publicizing of the budget implementation review reports per Section 39(8) of the Public Finance Management (PFM) Act, 2012. Going forward, the OCoB will embark on monitoring of projects and programmes undertaken by the national government to enhance oversight on budget implementation. I encourage all readers of this report to hold budget implementors to account and also provide the OCoB with feedback on this report, all of which will ultimately promote prudent financial management in the public sector.

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



Dr. Margaret Nyakang'o
CONTROLLER OF BUDGET



TABLE OF CONTENTS

FOREWORD	ii
LIST OF ABBREVIATIONS AND ACRONYMS.....	vii
EXECUTIVE SUMMARY	ix
KEY HIGHLIGHTS	xi
FY 2021/22 BUDGET ALLOCATION BY SECTORS.....	xviii
1 INTRODUCTION	1
2 ANALYSIS OF RECEIPTS AND EXCHEQUER ISSUES	2
2.1 Introduction	2
2.2 Analysis of Revenue Estimates and Receipts into the Consolidated Fund	2
2.3 FY 2021/22 Overall Budget	4
2.4 Exchequer Issues to MDAs and County Governments	4
2.5 Exchequer Issues to MDAs by Sector.....	5
3 OVERALL BUDGET PERFORMANCE	13
3.1 Introduction.....	13
3.2 Overall Government Budget Performance	13
3.3 Consolidated Fund Services Performance	15
3.4 Ministries, Department and Agencies Expenditure Analysis.....	19
3.5 MDAs Recurrent Expenditure Analysis.....	24
3.6 Pending Bills for National Government	29
4 DEVELOPMENT AND RECURRENT EXPENDITURE ANALYSIS BY SECTOR	32
4.1 Introduction.....	32
4.2 Agriculture, Rural and Urban Development Sector.....	32
4.3 Education Sector	36
4.4 Energy, Infrastructure and Information Communications Technology (EI & ICT) Sector.....	40
4.5 Environment Protection, Water and Natural Resources Sector	45
4.6 General Economic and Commercial Affairs Sector	48
4.7 Governance, Justice, Law and Order (GJLO) Sector	52
4.8 Health Sector	57
4.9 National Security Sector	59
4.10 Public Administration and International Relations Sector.....	61
4.11 Social Protection, Culture and Recreation Sector.....	66
5 KEY ISSUES AND RECOMMENDATIONS	71
5.1 Introduction.....	71

5.2	Key Issues and Recommendations	71
6.1	Introduction	73
6.2	Analysis of Supplementary Funding to the MDAs in FY 2021/22	73
6.3	Recommendation and Conclusion	75
	CONCLUSION	77
	ANNEX I: MDAs Development Expenditure (Kshs)	77
	ANNEX II: MDAs Recurrent Expenditure (Kshs)	79
	ANNEX III: Sectoral Development Expenditure (Kshs)	82
	ANNEX IV: MDAs Sectoral Recurrent Expenditure (Kshs)	83
	ANNEX V: MDAs Total Expenditure by Sector (Kshs)	84
	ANNEX VI: Capital Transfer to SAGAs	85
	ANNEX VII: Current Transfer to SAGAs	91

LIST OF TABLES

Table 2.1:	Statement of Receipts into the Consolidated Fund as of 31st December, 2021	2
Table 2.2	Summary of Exchequer Issues as of 31st December 2021 (Kshs. Billion)	4
Table 2.3:	Exchequer Issues by Sector as of 31st December 2021 (Kshs. Billion)	5
Table 2.4:	Sectoral Development Estimates and Exchequer Issues (Kshs. Billion)	6
Table 2.5:	Exchequer Development Issues to MDAs by Sectors as of 31st December 2021 (Kshs. Billion)	7
Table 2.6:	Sectoral Recurrent Estimates and Exchequer issues (Kshs. Billion)	9
Table 2.7:	Recurrent Issues to the MDAs in each of the ten sectors as of 31st December, 2021 (Kshs. Billion)	9
Table 2.8:	CFS Budgetary Allocation and Exchequer Issues (Kshs. Million)	11
Table 3.1:	Overall Government Budget Performance (Kshs. Billion)	13
Table 3.2:	CFS Budget Performance as of 31st December, 2021 (Kshs. Million)	16
Table 3.3:	Overall Public Debt Position as of 31st December 2021	16
Table 3.4:	Charges on Overdraft Facility by month in the First Half of the FY 2021/22	18
Table 3.5:	Breakdown of Development Expenditure by MDAs (Kshs. Million)	20
Table 3.6:	Breakdown of Recurrent Expenditure by MDAs (Kshs. Million)	25
Table 3.7:	MDAs Pending Bills at 31 st December 2021	30
Table 4.1:	ARUD Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)	33
Table 4.2:	ARUD Sector Budget Performance by Programmes (Kshs. Billion)	35
Table 4.2:	Education Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)	37
Table 4.3:	Education Sector's Programme Performance (Kshs. Billion)	39
Table 4.4:	EI & ICT-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)	41
Table 4.5:	EI & ICT Sector's Programme Performance (Kshs. Billion)	44
Table 4.6:	EPW&NR Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)	46
Table 4.7:	EPW&NR Sector's Programme (Kshs. Billion)	48
Table 4.8:	GECA Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)	50
Table 4.9:	GECA Sector's Programme (Kshs. Billion)	51
Table 4.10:	GJLO Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)	54
Table 4.11:	GJLOS Sector's Programme (Kshs. Billion)	56
Table 4.12:	Health Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)	58
Table 4.13:	Health Sector's Programme (Kshs. Billion)	59
Table 4.14:	National Security Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)	60
Table 4.15:	National Security Sector's Programme Performance (Kshs. Billion)	61
Table 4.16:	PAIR Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)	63
Table 4.17:	PAIR Sector's Programme Performance (Kshs. Billion)	65
Table 4.18:	SPCR Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)	68
Table 4.19 :	SPCR Sector's Programme Performance (Kshs. Billion)	70
Table 7.1:	Quarterly Distribution of Requests for Additional Funding (Kshs. Million)	74
Table 7.2:	Cumulative Supplementary Fund Approvals, July – December 2021 (Kshs. Million)	75

LIST OF FIGURES

Figure 2.1:	Contribution by Source into the Consolidated Fund.....	3
Figure 2.2:	Receipts into the consolidated fund from FY 2017/18 to FY 2021/22	3
Figure 2.3:	Proportion of Exchequer Issues by Vote in the first half of the FY 2021/22	5
Figure 3.1:	Annual Budget and Expenditure by Sector in the First half of FY 2020/21 (Kshs. Billion)	14
Figure 3.2:	Comparison of Annual Budget and Expenditure by Sector (Kshs. Billion).....	15
Figure 3.3:	Trend in Public Debt for the period 31st December 2017 to 31st December 2021	17
Figure 3.4:	Trend in Salaries, Allowances and Miscellaneous Services performance as from 31st December 2018 to 31st December 2021	18
Figure 3.5:	Trend in Pensions and Gratuities Performance as of 31st December 2018 to 31st December 2021	19
Figure 3.6:	Breakdown Summary of MDAs' Development Expenditure (Kshs. Billion)	24
Figure 3.8:	Summary Analysis of Ministerial Recurrent Expenditure in the first half of the FY 2021/22 (Kshs. Billion).....	29
Figure 4.1:	Budgetary Allocation Trend for ARUD Sector	33
Figure 4.2:	Exchequer Issues to ARUD Sector	34
Figure 4.3:	Budgetary Allocation Trend for the Education Sector	37
Figure 4.4:	Exchequer Issues to the Education Sector	38
Figure 4.5:	Budgetary Allocation Trend for the EI & ICT Sector	41
Figure 4.6:	Exchequer Issues to the EI & ICT Sector	43
Figure 4.7:	Budgetary Allocation Trend for the EPW&NR Sector	46
Figure 4.8:	Exchequer Issues to EPW&NR Sector	47
Figure 4.9:	Budgetary Allocation Trend for the GECA Sector	49
Figure 4.10:	Exchequer Issues to the GECA Sector	51
Figure 4.11:	Budgetary Allocation Trend for the GJLO Sector	53
Figure 4.12:	Exchequer Issues to the GJLOS Sector	55
Figure 4.13:	Budgetary Allocation Trend for the Health Sector	57
Figure 4.14:	Exchequer Issues to the Health Sector (Kshs. Billion)	58
Figure 4.15:	Budgetary Allocation Trend for the National Security Sector	60
Figure 4.16:	Budgetary Allocation Trend for the PAIR Sector	62
Figure 4.17:	Exchequer Issues to the PAIR Sector	64
Figure 4.18:	Budgetary Allocation Trend for the SPCR Sector	67
Figure 4.19:	Exchequer Issues to the SPCR Sector	69
Figure 6.1:	Cumulative Requests as at 31 st December 2021.....	74

LIST OF ABBREVIATIONS AND ACRONYMS

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

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

EXECUTIVE SUMMARY

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

The FY 2021/22 budget theme is *“Building Back Better: Strategy for Resilient and Sustainable Economic Recovery and Inclusive Growth”*. The approved budget for the country for the year is Kshs.3.64 trillion, comprising of Kshs.1.27 trillion for MDAs recurrent expenditure, Kshs.668.38 billion for development expenditure, Kshs.1.33 trillion for CFS and Kshs.370 billion as equitable share to the Counties. The budget will be financed through tax and non-tax revenues at Kshs.2.04 trillion (includes Appropriations-in-Aid), grants at Kshs.62 billion, and a deficit of Kshs.929.7 billion to be funded by net foreign and domestic financing of Kshs.271.2 billion and Kshs.658.5 billion, respectively.

In the first half of FY 2021/22, receipts into the Consolidated Fund amounted to Kshs.1.42 trillion, representing 44.5 per cent of the annual budget of Kshs.3.19 trillion, a growth of 21.3 per cent compared to Kshs.1.20 trillion received in a similar period of FY 2020/21. Total exchequer issues to the MDAs, CFS and County Governments were Kshs.1.36 trillion, representing 42.7 per cent of the net estimates, compared to 42.2 per cent (Kshs.1.18 trillion) recorded in a similar period of FY 2020/21. CFS is the allocation towards Repayment of Public Debt, Pensions and Gratuities, Salaries and Allowances to Constitutional Officeholders and Miscellaneous Services, and Subscriptions to International Organizations.

Exchequer issues comprised Kshs.143.96 billion for development expenditure recording 37 per cent of the annual net estimates, Kshs.528.05 billion for ministerial recurrent expenditure recording 47.7 per cent of the net annual estimates, Kshs.546.28 billion towards CFS recording 41.2 per cent of the net annual estimates and Kshs.144.98 billion to the County Governments, representing 39.2 per cent of the equitable shareable revenue from the national government.

The National Government's total expenditure for both development and recurrent votes in the first half of FY 2021/22 was Kshs.1.29 trillion, representing 39.5 per cent of the gross estimates compared to 40.3 per cent (1.18 trillion) recorded in the first half of FY 2020/2021.

Development expenditure was Kshs.231.24 billion, recording an absorption rate of 34.6 per cent compared to 36.4 per cent (Kshs.230.89 billion recorded in a similar period of FY 2020/21 while recurrent expenditure was Kshs.1.06 trillion, representing an absorption rate of 40.8 per cent compared to 41.4 per cent (Kshs.944.62 billion recorded in a similar period of FY 2020/21).

Analysis of reports submitted by MDAs shows that gross development and recurrent expenditure exceeded the exchequers issued by the COB. These were mainly supported by funding generated from ministerial Appropriations-in-Aid (A-I-A) of Kshs.129.7 billion according to the Quarterly Economic Review Report for the period ending 31st December 2021 by the National Treasury.

An analysis of the development expenditure shows that the Capital Transfers category recorded the highest expenditure of the gross estimates at Kshs.144.1 billion, representing 62 per cent of the gross expenditure. Capital Transfers by the MDAs may be in the form of Subsidies, Grants or direct transfers to Semi-Autonomous Government Agencies (SAGAs), which are meant to complement activities and mandates executed on behalf of parent ministries.

Recurrent expenditure comprised of recurrent ministerial expenditure of Kshs.598.03 billion (absorption rate of 46.9 per cent) compared to Kshs.550.17 billion (43.9 per cent) recorded in a similar period of FY 2020/21 and CFS at Kshs.462.85 billion (absorption rate of 34.9 per cent), compared to Kshs.394.45 billion recorded in a similar period of FY 2020/21. This growth is attributed to the government's lifting of COVID-19 mitigation measures, resulting in the improved implementation of budgeted activities by MDAs.

A review of the recurrent expenditure shows that Kshs.246.44 billion was spent on Compensation to Employees. This amount excludes compensation to the National Intelligence Service and Kenya Defence Forces under

the Ministry of Defence, which is reported under Current Transfers due to the nature of their operations. Operations and Maintenance (O&M) expenses recorded Kshs.139.47 billion, and Current Transfers recorded Kshs.212.62 billion.

The CoB identified vital issues that hindered effective budget implementation during the reporting period. These included delayed project implementation, substantial growth in public debt, low absorption of budget, high level of pending bills and submission of incomplete reports by some MDAs. The report contains recommendations to address the issues identified. Firstly, all MDAs should ensure that pending bills settlement is prioritised on a First-In-First-Out (FIFO) basis to promote equity and transparency in payment and avoid further accumulation of pending bills, enhancing liquidity and increased economic activity in the country. Secondly, there should be funding prioritisation to ongoing projects in subsequent financial years to avoid stalled projects due to non-allocation of funds, especially during the transition to a new government.

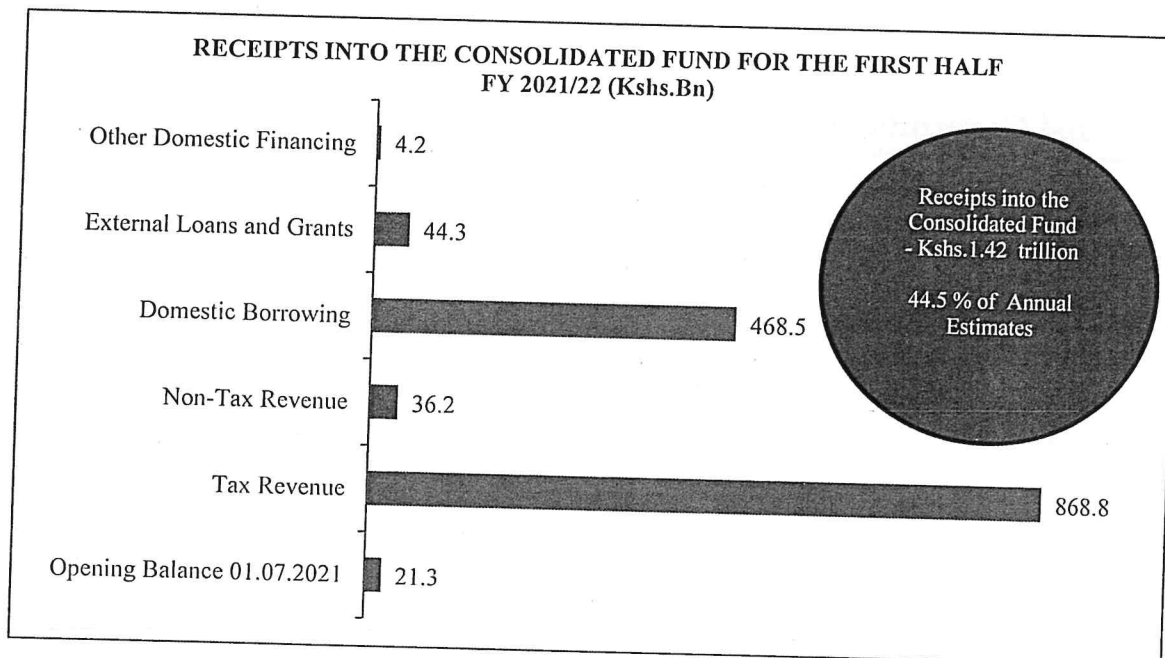
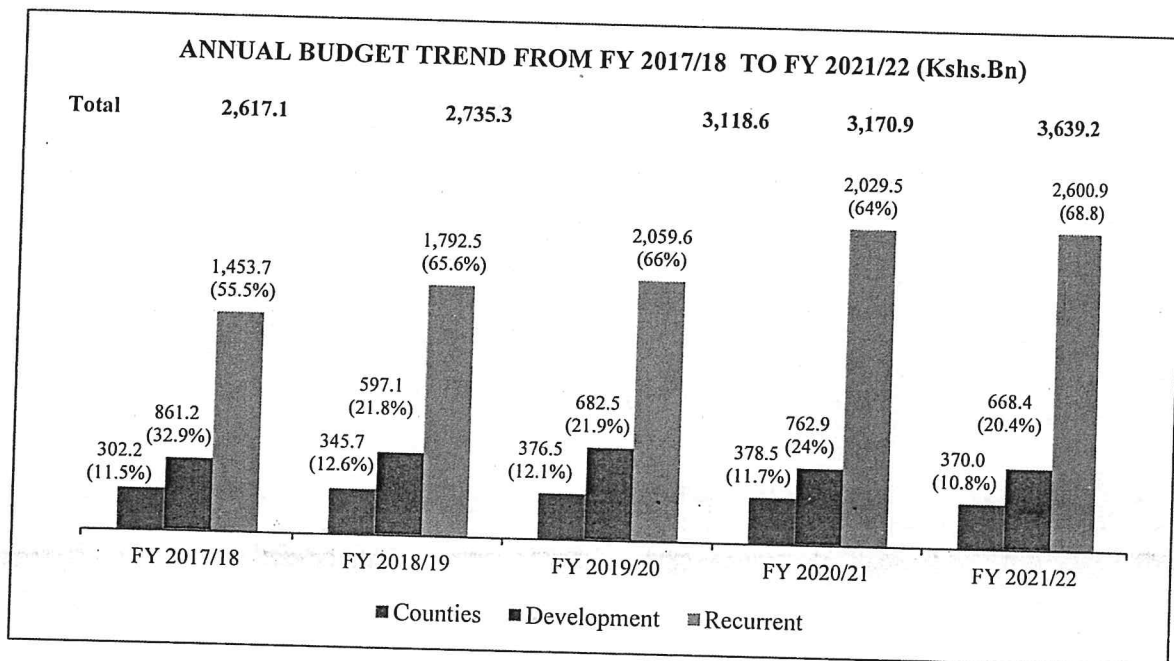
Thirdly, the government should devise and implement strategies to enhance ordinary revenue generation while at the same time reducing discretionary expenditures so as to reduce the budget deficit.

To ensure comprehensive reporting on budget performance, MDAs should submit their financial and non-financial reports on budget performance, including their SAGAs as per the guidelines and formats issued from time to time by the CoB.

In addition, the report has highlighted the frequent use of Article 223 of the Constitution to access additional funding by MDAs under emerging issues. The CoB recommends that all the MDAs stick to parliamentary-approved estimates in implementing their programmes, and the use of Article 223 be applied strictly per the law.

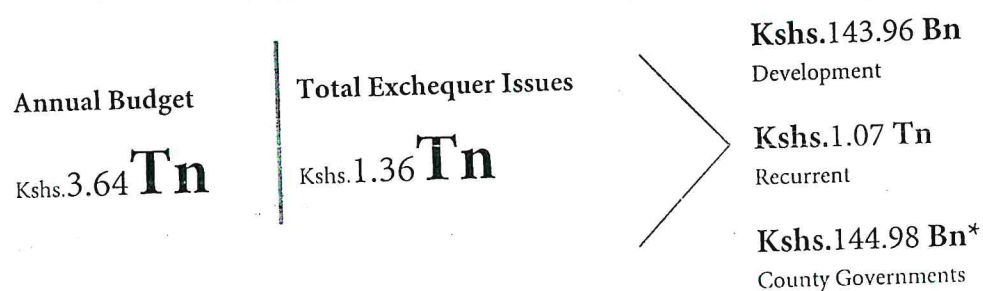


KEY HIGHLIGHTS



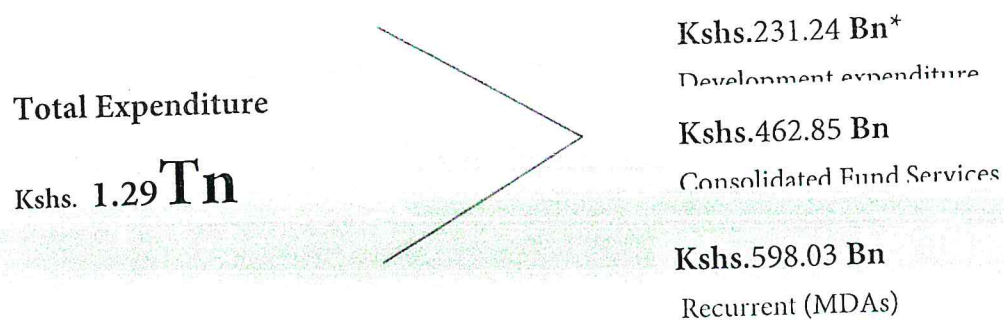
National Government Budget Performance in the First Half of the FY 2021/22

Exchequer Issues



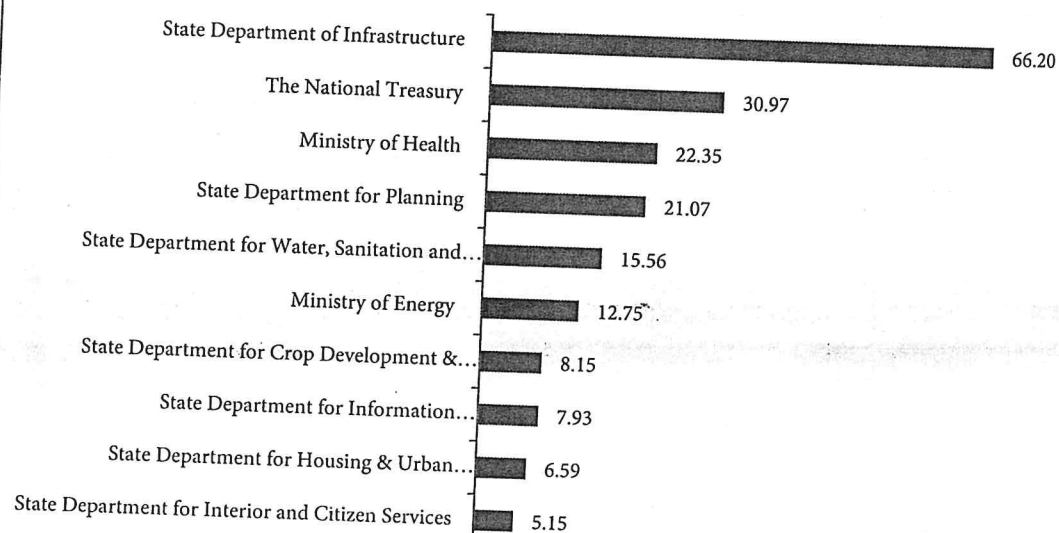
*Exchequer issues from Equitable shareable revenue by national government.

National Government Expenditure

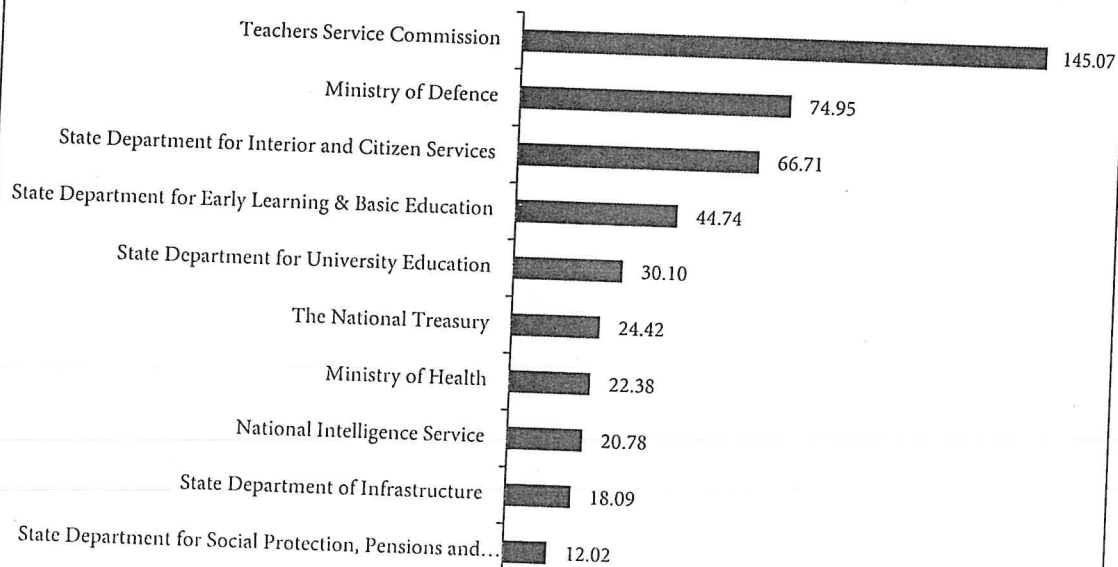


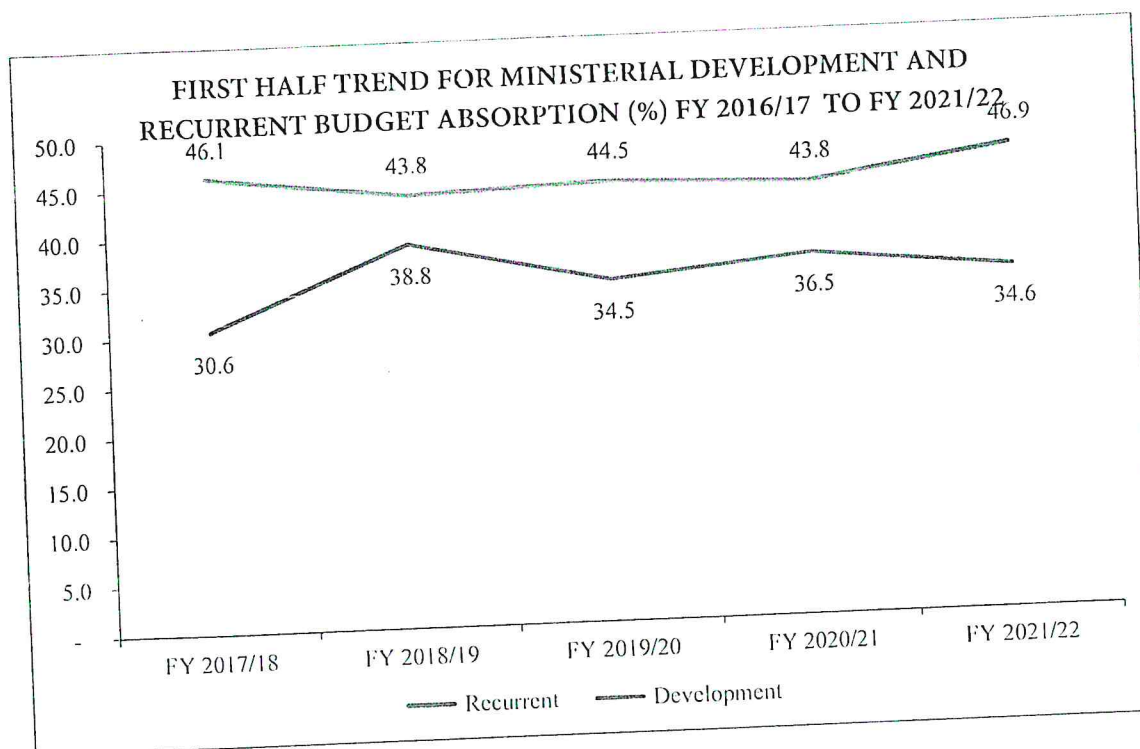
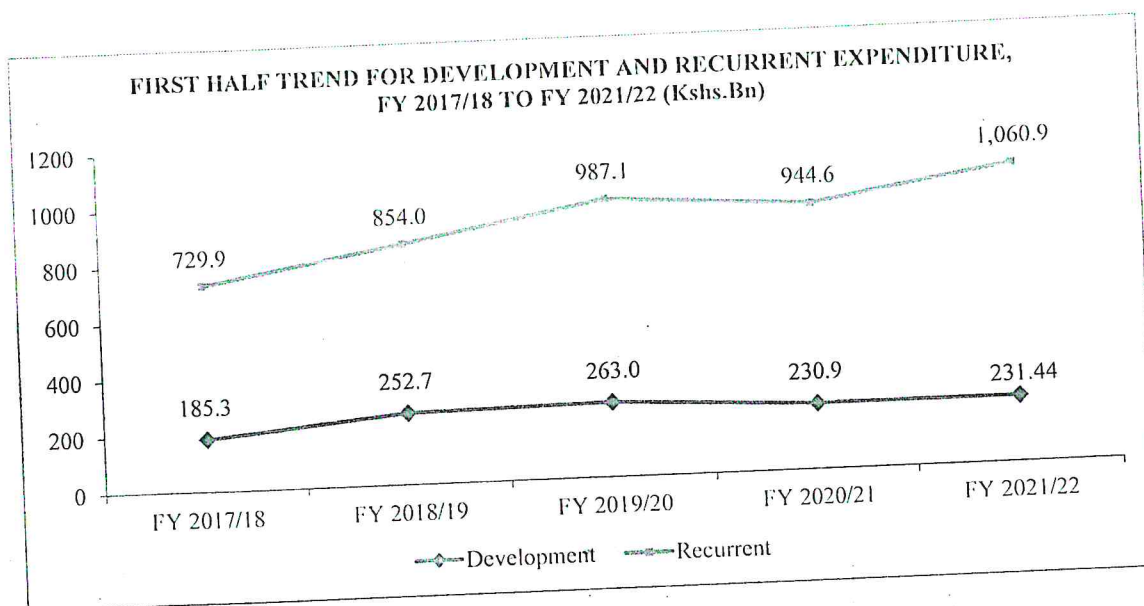
* Expenditure is significantly higher than the total development exchequers issued during the period due to Appropriations-in-Aid (A-I-A) received by the MDAs and. A-I-A comprise of revenue in the form of receipts from user charges collected internally by an MDA and is spent by the entity that raised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

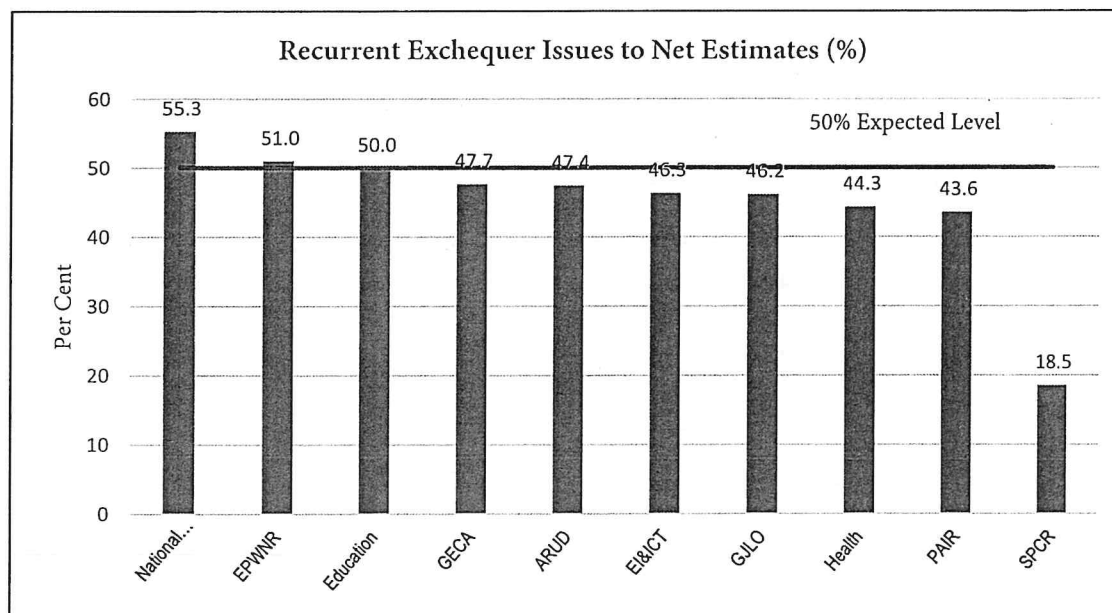
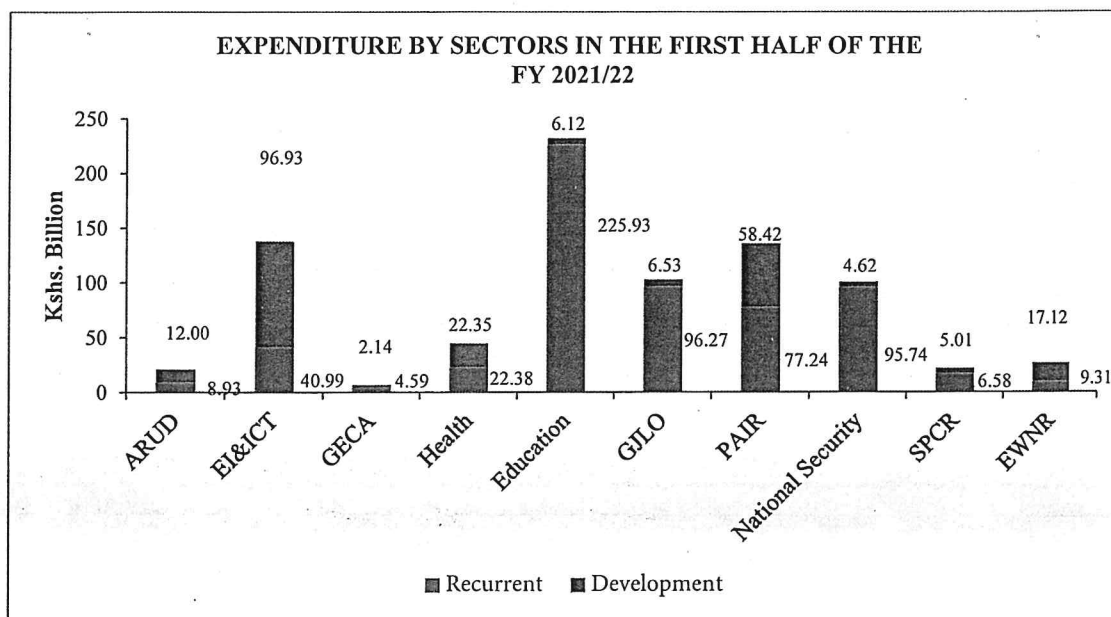
TOP 10 SPENDING MDAs, DEVELOPMENT EXPENDITURE IN THE FIRST HALF OF THE FY 2021/22 (Kshs.Bn)



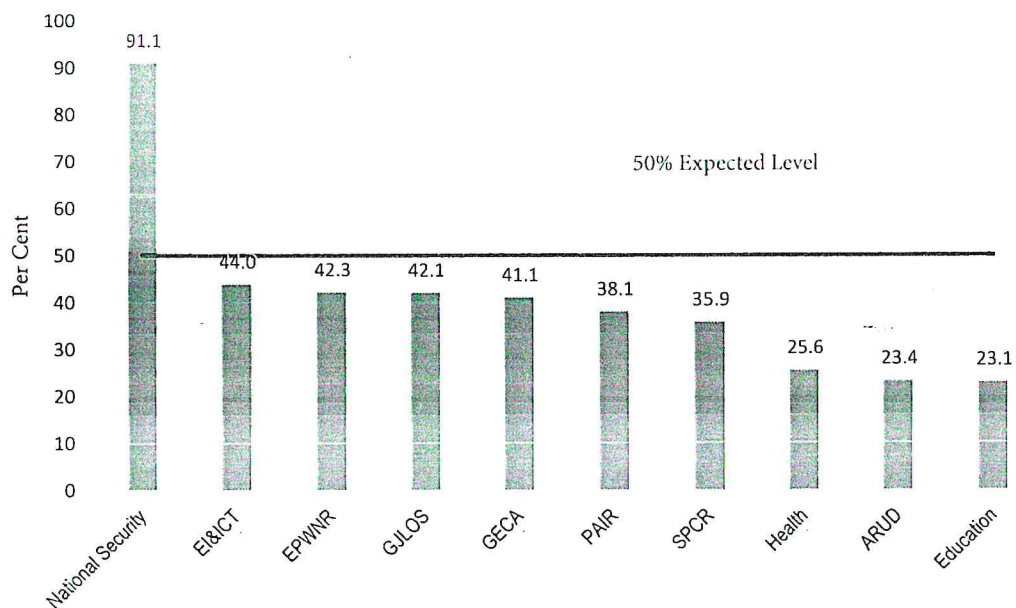
TOP 10 SPENDING MDAs RECURRENT EXPENDITURE IN THE FIRST HALF OF THE FY 2021/22 (Kshs.Bn)



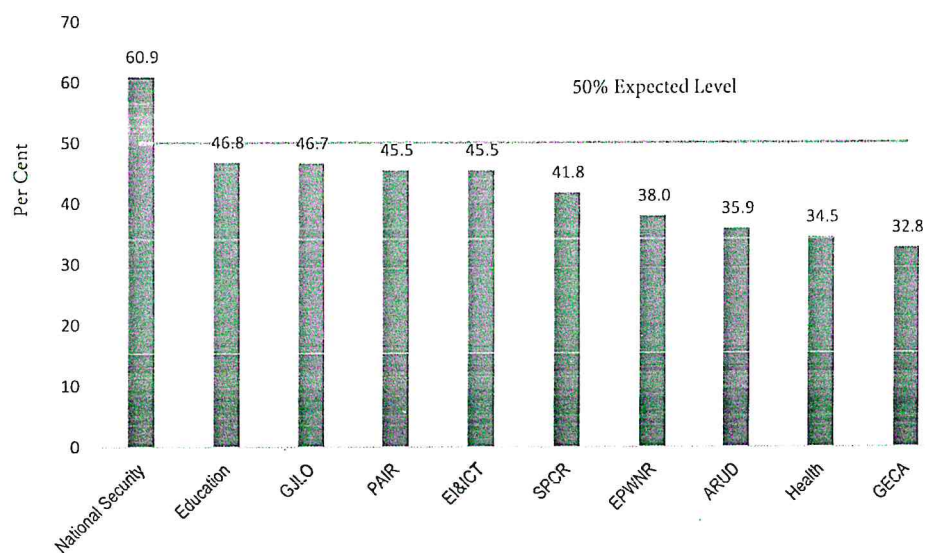


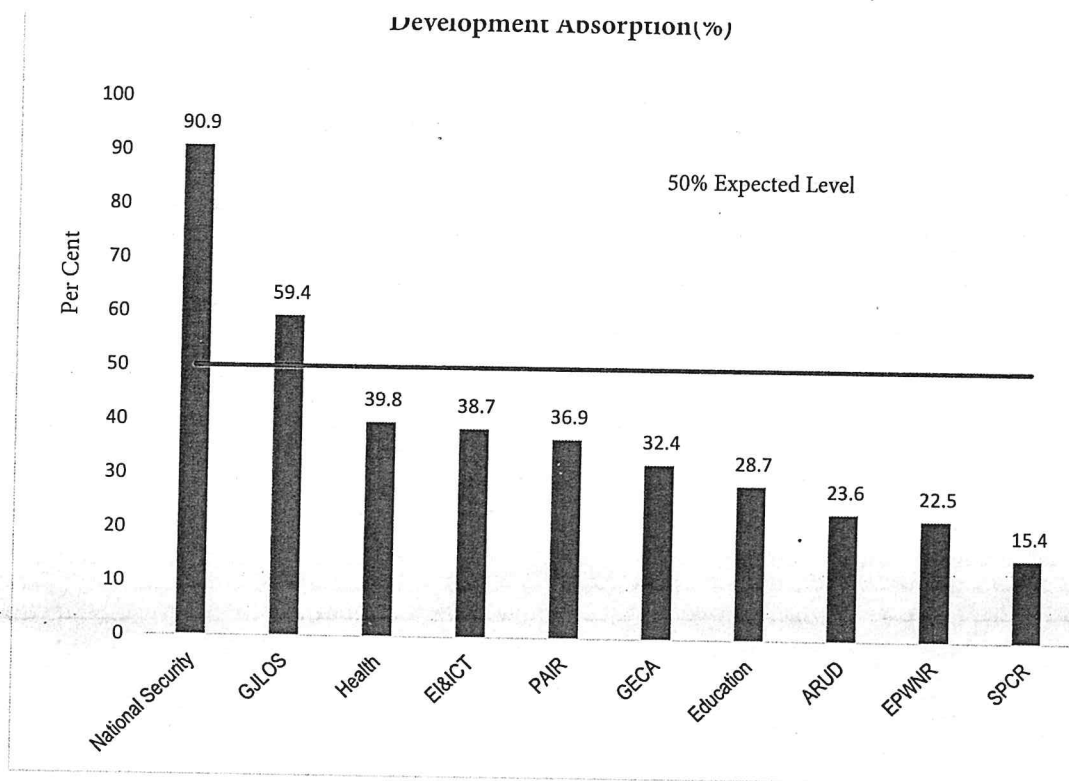


Development Exchequer Issues to Net Estimates (%)



Recurrent Absorption(%)

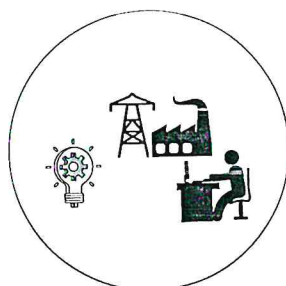




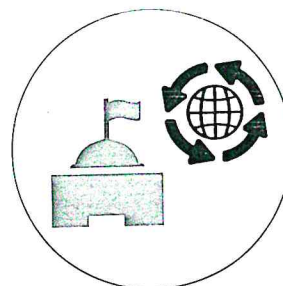
FY 2021/22 BUDGET ALLOCATION BY SECTORS



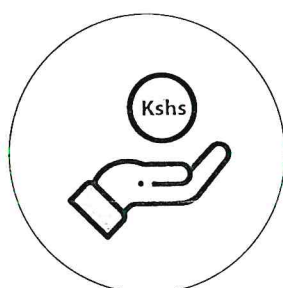
Agriculture Rural &
Urban Development
Kshs.73.97 Bn



Energy, Infrastructure & ICT
Kshs.340.46 Bn



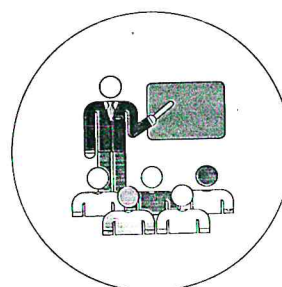
Public Administration and
International Relations
Kshs.327.87 Bn



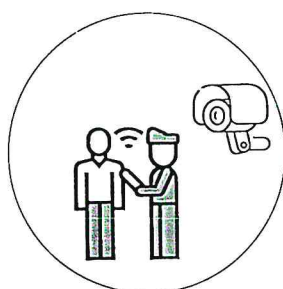
General Economics &
Commercial Affairs
Kshs.22.3 Bn



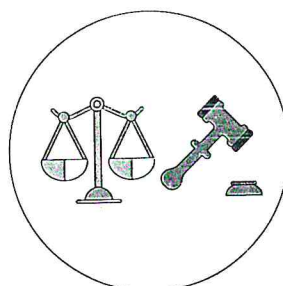
Health
Kshs.121.1 Bn



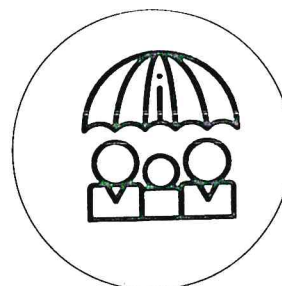
Education
Kshs.503.97



National Security
Kshs.162.20 Bn



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



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



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

1 INTRODUCTION

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

The report is presented in seven chapters. Chapter one is the introduction. Chapter two summarises receipts into the Consolidated fund and exchequer issues to fund to both national and county governments from the Consolidated fund as approved by the CoB. Chapter three presents the overall budget performance in the first half of FY 2021/22. It shows, in summary, expenditure disaggregated into main budget items for ministerial recurrent and development budget. It also provides the CFS performance and comprises Public debt, Pensions and Gratuities, Salaries and Allowances to Constitutional Officeholders and the pending bills status for the national government as of 31st December 2021.

Chapter four presents the financial performance of the sixty-seven MDAs, which are grouped under ten sectors. It also summarises budget execution by programmes. Further, the chapter analyses sector performance - showing allocations to specific MDAs as aligned to their functions, which includes exchequer issues to net estimates and actual expenditure to gross estimates presented as a percentage of the annual estimates. Gross estimates are the overall budgetary allocations to the MDAs, including funding by Government and Appropriations-in- Aid (AIA). Net estimates present the financing by the government through the national exchequer to fund expenditure.

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

Chapter five identifies critical issues that the CoB identified to be hampering effective budget implementation in the first half of the FY 2021/22. The chapter also makes recommendations to address the issues that inhibit efficient budget implementation. Chapter six highlights emerging issues that the CoB came across while executing her mandate and which need to be addressed to avert challenges in budget implementation. Chapter seven provides the conclusion to the report.

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

2 ANALYSIS OF RECEIPTS AND EXCHEQUER ISSUES

2.1 Introduction

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

2.2 Analysis of Revenue Estimates and Receipts into the Consolidated Fund

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

2.2.1 FY 2021/22 Revenue Estimates

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

2.2.2 Receipts into the Consolidated Fund

In the first half of the FY 2021/22, receipts into the Consolidated Fund were Kshs.1.42 billion, representing 44.5 per cent of the annual target, an increase compared to Kshs.1.20 trillion (42.5 per cent of the annual target) recorded in a similar period of FY 2020/21. The receipts comprised opening balances from the previous financial year (FY 2020/21), Tax and Non-Tax Revenue, Domestic borrowing, External Loans and Grants and Other Domestic Financing. Table 2.1 presents the statement of receipts into the Consolidated Fund in the first half of FY 2021/22.

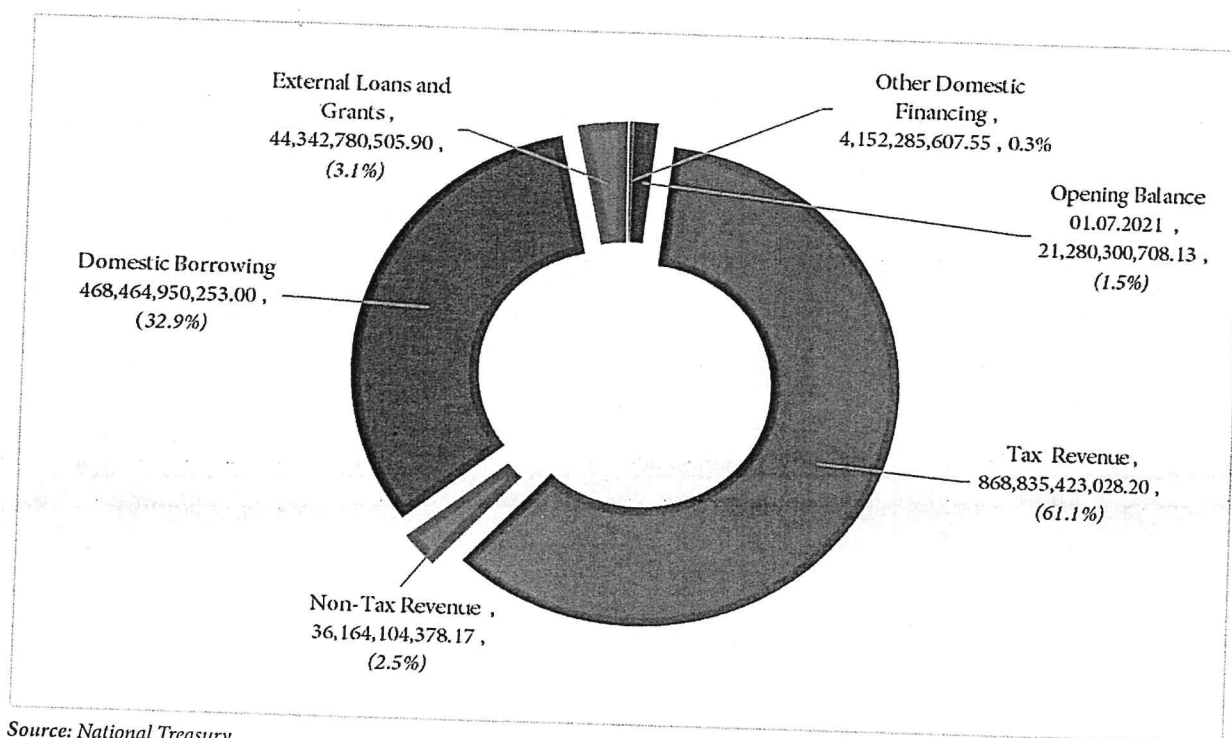
Table 2.1: Statement of Receipts into the Consolidated Fund as of 31st December, 2021

Receipts Category	Revenue Estimates	Actual Receipts as of 31 st December 2021	Performance Against Annual Target (%)	Contribution by Category (%)
Opening Balance 01.07.2021	-	21,280,300,708.13	-	1.5
Tax Revenue	1,707,432,569,865.77	868,835,423,028.20	50.9	61.1
Non-Tax Revenue	68,191,603,994.11	36,164,104,378.17	53.0	2.5
Domestic Borrowing	1,008,428,584,928.72	468,464,950,253.00	46.5	32.9
External Loans and Grants	379,659,517,890.95	44,342,780,505.90	11.7	3.1
Other Domestic Financing	29,292,582,362.45	4,152,285,607.55	14.2	0.3
Total Receipts	3,193,004,859,042.00	1,421,959,543,772.82	44.5	100.0

Source: National Treasury

The tax revenue category contributed the highest proportion to total receipts at 61.1 per cent, as shown in Figure 2.1.

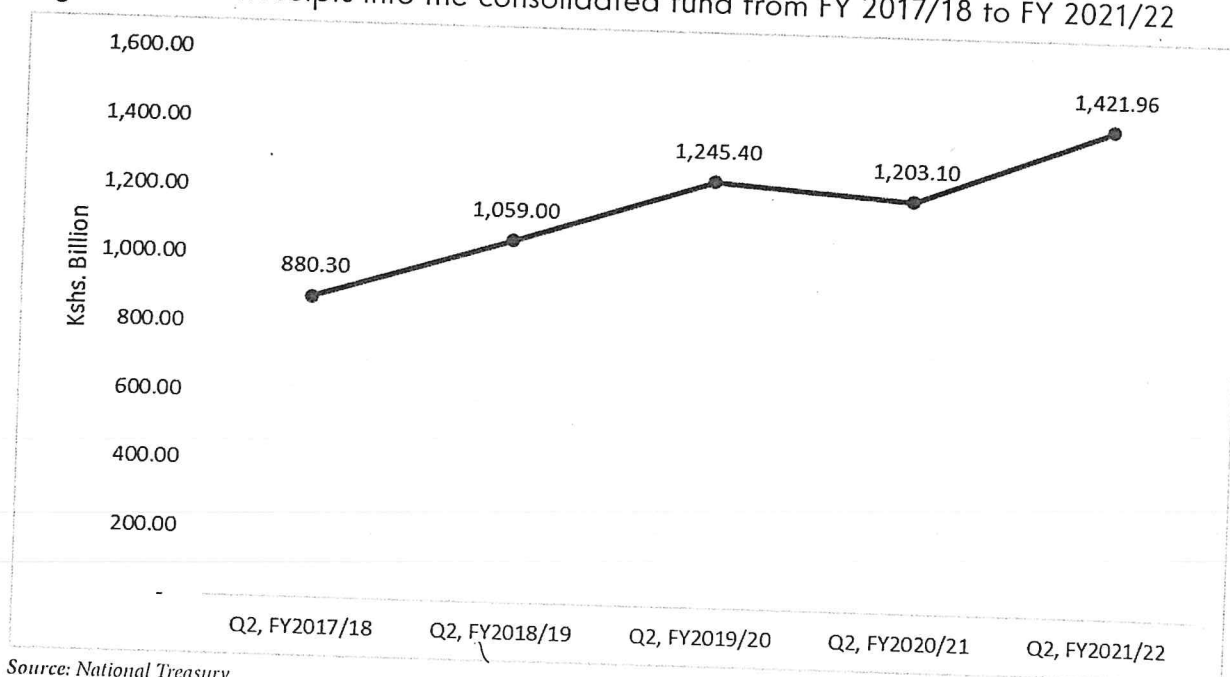
Figure 2.1: Contribution by Source into the Consolidated Fund



Source: National Treasury

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

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



Source: National Treasury

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

The approved gross budget for the FY 2021/22 amounted to Kshs.3.64 trillion, comprising Kshs.668.38 billion for development expenditure, Kshs.2.60 trillion for recurrent expenditure, and Kshs.370 billion to County Governments as shareable revenue from the national government. This is a growth compared to Kshs.3.29 trillion approved in FY 2020/21.

2.4 Exchequer Issues to MDAs and County Governments

In the first half of the FY 2021/22, total exchequer issues to MDAs and County governments amounted to Kshs.816.99 billion, representing 43.8 per cent of the net estimates, an increase compared to 42.2 per cent of exchequer issues to net estimates issued in the FY 2020/21. Table 2.2 summarises the exchequer issues in the first half of FY 2021/22.

Table 2.2 Summary of Exchequer Issues as of 31st December 2021 (Kshs. Billion)

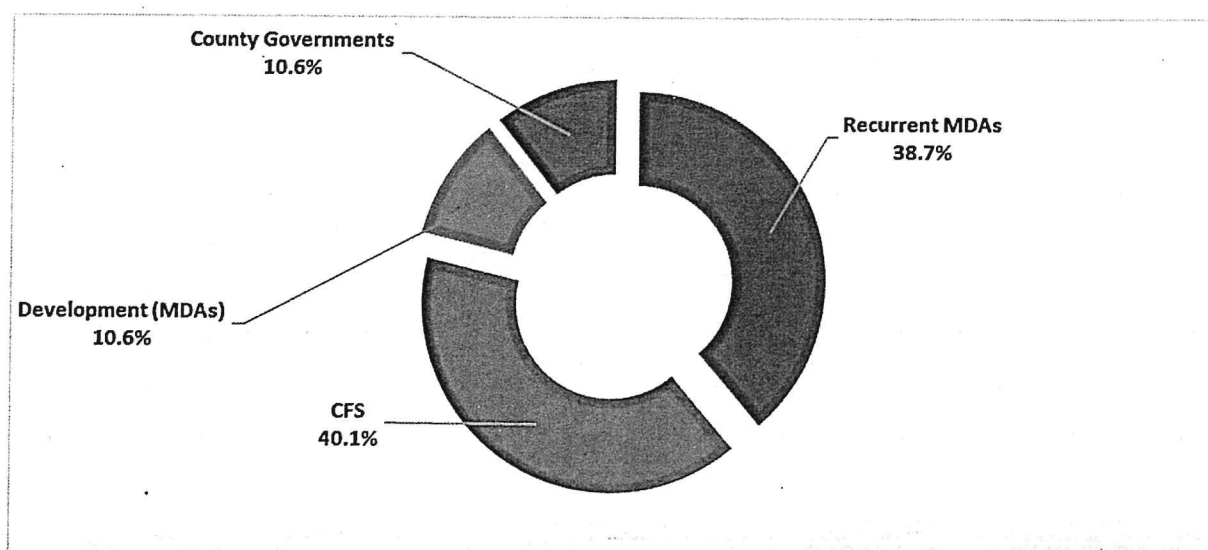
Vote	First Half, FY 2021/22					First Half, FY 2020/21				
	Gross Estimates	Net Estimates	Ex-chequer Issues	% of Exch. Issues to net Estimates	% of Ex-chequer issues to total Issues	Gross Estimates	Net Estimates	Ex-chequer Issues	% of Exch. Issues to Net Estimates	% of Ex-chequer issues to total Issues
Recurrent	2,600.85	2,433.76	1,074.33	44.1	78.8	2,282.41	2,096.28	917.4	43.8	77.7
:MDAs	1,273.63	1,106.56	528.05	47.7	38.7	1,254.35	1,068.22	459.74	43.0	38.9
: CFS	1,327.22	1,327.22	546.28	41.2	40.1	1,028.06	1,028.06	457.66	44.5	38.8
Development (MDAs)	668.38	389.23	143.96	37.0	10.6	633.31	387.93	139.35	35.9	11.8
Sub-Total	3,269.19	2,823.00	1,218.29	43.8	89.4	2,915.72	2,484.21	1,056.76	42.5	89.5
County Governments	370.00	370.00	144.98	39.2	10.6	369.87	316.5	123.96	33.5	10.5
Grand Total	3,639.23	3,193.00	1,363.27	42.7	-	3,285.59	2,800.71	1,180.72	41.4	-

Source: National Treasury & OCOB

Further analysis from table 2.2 shows that recurrent vote (MDAs and CFS) received the highest percentage of exchequer issues to net estimates at 44.1 per cent while the Development (MDAs) received the lowest at 37 per cent.

Figure 2.3 illustrates the proportion of issues by vote. The highest proportion was to CFS vote at 40.1 per cent, while the development and county governments votes received the lowest at 10.6 per cent each.

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



Source: National Treasury

2.5 Exchequer Issues to MDAs by Sector.

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

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

In the first half of the FY 2021/22, exchequer issues to MDAs amounted to Kshs.672.01 billion, representing 44.9 per cent of the net estimates, growth compared to 41.1 per cent (Kshs.599.09 billion), recorded in the FY 2020/21. Table 2.3 summarises the sector's exchequer issues in the first half of FY 2021/22.

Table 2.3: Exchequer Issues by Sector as of 31st December 2021 (Kshs. Billion)

Name of the Sector	First Half, FY 2021/22				First Half, FY 2020/21			
	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer Issues as % of Net estimates	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer Issues as % of Net estimates
ARUD	75.73	64.31	19.25	29.9	61.61	53.49	24.5	45.8
Education	503.97	463.12	226.70	49.0	505.10	444.17	192.44	43.3
EI & ICT	340.46	121.98	54.03	44.3	366.43	131.91	63.41	48.1
EPW&NR	100.59	55.26	24.91	45.1	105.22	60.33	20.95	34.7
GECA	20.58	14.78	6.65	45.0	29.53	18.82	7.74	41.1

Name of the Sector	First Half, FY 2021/22				First Half, FY 2020/21			
	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer Issues as % of Net estimates	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer Issues as % of Net estimates
GJLO	217.32	214.10	98.43	46.0	197.79	195.09	92.17	47.2
Health	121.09	92.14	32.48	35.3	111.70	92.56	24.79	26.8
PAIR	327.87	253.24	105.01	41.5	285.65	257.47	90.06	35.0
National Security	162.20	162.20	91.50	56.4	154.53	148.32	69.23	46.7
SPCR	72.19	54.66	13.03	23.8	70.09	53.99	13.81	25.6
Total	1,942.01	1,495.78	672.01	44.9	1,887.66	1,456.15	599.09	41.1

Source: National Treasury

The National Security sector received the highest proportion of exchequer issues to net estimates at 56.4 per cent, while the SPCR sector received the lowest exchequer issues at 23.8 per cent.

2.5.1 Development Exchequer Issues by Sector

In the FY 2021/22, the gross allocation to development expenditure was Kshs.668.34 billion, representing 34 per cent of the gross budget to Ministerial expenditure, a growth compared to Kshs.633.31 billion allocated in the FY 2020/21. Further analysis shows that development expenditure received 18.4 per cent of the Gross National Budget. Table 2.4 shows sectoral development gross estimates and exchequer issues in the first half of the FY 2021/22

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

Sector	First Half, FY 2021/22				First Half, FY 2020/21			
	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer Issues as % of Net Estimates	Gross estimates	Net Estimates	Exchequer Issues	Exchequer Issues as % of Net Estimates
ARUD	50.88	46.79	10.94	23.4	42.14	36.72	9.37	25.5
Education	21.38	17.93	4.14	23.1	23.93	20.06	9.30	46.4
EI & ICT	250.40	106.42	46.82	44.0	272.77	118.42	56.55	47.8
EPW&NR	76.10	37.65	15.93	42.3	77.98	41.05	11.46	27.9
GECA	6.58	5.95	2.45	41.1	12.59	10.82	4.03	37.2
GJLO	11.00	10.43	4.40	42.1	10.92	10.87	2.26	20.8
Health	56.22	44.69	11.44	25.6	47.25	43.59	5.68	13.0
National Security	5.08	5.08	4.62	91.1	9.21	3.0	1.00	33.3
PAIR	158.19	97.62	37.23	38.1	106.13	87.50	34.85	39.8
SPCR	32.56	16.69	6.00	35.9	30.39	15.91	4.85	30.5
Total	668.34	389.23	143.96	37.0	633.31	387.93	139.35	35.9

Source: National Treasury

Total development exchequer issues in the first half of the FY 2021/22 amounted to Kshs.143.96 billion, representing 37 per cent of the net estimates, compared to 35.9 per cent (Kshs.139.35 billion) in a similar period of FY 2020/21. Analysis of exchequer issues towards development expenditure by sector shows that

the National Security sector received the highest proportion of exchequer issues to net estimates at 91.1 per cent while the Education sector received the lowest at 23.1 per cent. Table 2.5 shows development issues to the MDAs under each of the ten sectors.

Table 2.5: Exchequer Development Issues to MDAs by Sectors as of 31st December 2021 (Kshs. Billion)

Vote	Gross Estimates	Net Estimates	Exchequer Issues	% Exchequer Issues to Net Estimates
Agriculture, Rural and Urban Development				
Ministry of Lands and Physical Planning	2.43	2.43	0.96	39.7
State Department for Livestock.	5.65	5.42	1.38	25.4
State Department for Crop Development and Agricultural Research	31.50	27.72	7.53	27.2
State Department for Fisheries, Aquaculture and the Blue Economy	10.74	10.65	0.92	8.6
State Department for Co-operatives	0.52	0.52	0.15	28.1
National Land Commission	0.04	0.04	-	-
Sub Total	50.88	46.78	10.94	23.4
Energy, Infrastructure and ICT				
State Department of Infrastructure	138.03	59.91	31.21	52.1
State Department of Transport	1.35	1.20	0.01	1.03
State Department for Shipping and Maritime.	0.75	0.09	-	-
State Department for Housing & Urban Development	14.05	13.00	5.89	45.3
State Department for Public Works	1.13	0.96	0.51	53.1
State Department of Information Communications & Technology & Innovation	21.20	4.71	0.81	17.2
State Department for Broadcasting & Telecommunications	0.50	0.50	0.21	43.0
State Department Energy	67.25	22.39	5.91	26.4
Ministry of Petroleum and Mining	2.93	0.77	0.24	31.6
State Department for Youth Affairs	3.21	2.91	2.01	69.2
Sub Total	250.40	106.42	46.82	44.0
General Economics and Commercial Affairs				
State Department for Trade and Enterpriser development	1.74	1.24	0.86	69.5
State Department for Industrialization	3.27	3.27	0.97	29.5
State Department for Regional and Northern Corridor Development	1.10	0.97	0.49	50.3
State Department for Tourism	0.48	0.48	0.13	28.2
Sub Total	6.58	5.95	2.45	41.1
Health				
Ministry of Health	56.22	44.69	11.44	25.6
Sub Total	56.22	44.69	11.44	25.6
Education				
State Department for Vocational and Technical Training	4.65	2.25	0.61	27.2
State Department for University Education	4.36	3.61	1.54	42.7
State Department for Early Learning & Basic Education	11.73	11.43	1.98	17.4
Teachers Service Commission	0.65	0.65	0.002	0.004
Sub Total	21.38	17.93	4.14	23.1
Governance, Justice, Law and Order				
State Department for Interior and Citizen Services	7.23	7.17	3.64	50.7
State Department for Correctional Services	0.91	0.84	0.02	1.9
State Law Office and Department of Justice	0.18	0.18	0.03	19.2
The Judiciary	2.33	1.90	0.65	34.1

Vote	Gross Estimates	Net Estimates	Exchequer Issues	% Exchequer Issues to Net Estimates
Ethics & Anti-Corruption Commission	0.07	0.07	-	0.0
Office of the Director of Public Prosecutions	0.15	0.15	0.02	10.9
Independent Electoral and Boundaries Commission	0.13	0.13	0.05	36.9
Sub Total	11.00	10.43	4.40	42.1
Public Administration and International Relations				
The Executive Office of the President	9.33	2.82	1.03	36.7
State Department for Devolution	1.49	1.26	0.59	46.7
State Department for Planning	42.39	42.35	22.59	53.3
Ministry of Foreign Affairs	1.80	1.80	0.92	51.1
The National Treasury	100.34	46.55	11.36	24.4
State Department for Public Service	0.57	0.57	0.19	32.6
Parliamentary Joint Services	2.07	2.07	0.55	36.5
Public Service Commission	0.02	0.02	0.01	33.6
Auditor General	0.20	0.20	-	-
Sub Total	158.19	97.62	37.23	38.1
National Security				
Ministry of Defence	5.08	5.08	4.63	91.1
Sub Total	5.08	5.08	4.63	91.1
Social Protection, Culture and Recreation				
State Department for Development for the ASALs	9.08	8.96	4.02	44.8
State Department for Sports	15.15	0.15	0.11	77.5
State Department for Culture and Heritage	0.06	0.06	0.01	26.6
State Department for Labour	2.56	2.56	0.28	10.8
State Department for Social Protection, Pensions and Senior Citizen Affairs and Special Programmes	3.08	2.65	0.39	14.8
State Department for Gender	2.63	2.31	1.18	51.1
Sub Total	32.56	16.69	6.00	35.9
Environment Protection, Water and Natural Resources				
Ministry of Water, Sanitation and Irrigation	71.22	33.71	14.30	42.4
Ministry of Environment and Forestry	4.25	3.37	1.48	43.8
State Department for Wildlife	0.63	0.57	0.15	26.2
Sub Total	76.10	37.65	15.93	42.3
Grand Total	668.38	389.23	143.96	37.0

Source: National Treasury

2.5.2 Recurrent Exchequer Issues by Sector

In the first half of the FY 2021/22, gross recurrent expenditure estimates by MDAs was Kshs.1.27 trillion, representing 66 per cent of the ministerial expenditure allocation, an increase compared to Kshs.1.25 trillion allocated in the FY 2020/21. Further analysis shows that recurrent Ministerial expenditure allocation was 35 per cent of the gross national budget. Table 2.6 shows the sectoral recurrent estimates and exchequer issues in the first half of FY 2021/22.

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

Name of the Sector	First Half, FY 2021/22				First Half, FY 2020/21			
	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer Issues as % of Net estimates	Gross Estimates	Net Estimates	Exchequer Issues	Exchequer Issues as % of Net estimates
ARUD	24.85	17.53	8.32	47.4	19.47	16.77	15.13	90.2
Education	482.60	445.19	222.56	50.0	481.17	424.11	183.13	43.2
EI & ICT	90.06	15.55	7.21	46.3	93.66	13.49	6.86	50.9
EPW&NR	24.49	17.62	8.99	51.0	27.23	19.28	9.49	49.2
GECA	14.00	8.83	4.21	47.7	16.95	8.00	3.71	46.4
GJLO	206.32	203.67	94.04	46.2	186.87	184.22	89.91	48.8
Health	64.87	47.45	21.04	44.3	64.45	48.97	19.11	39.0
National Security	157.12	157.12	86.88	55.3	145.32	145.32	68.23	46.9
PAIR	169.68	155.62	67.78	43.6	179.52	169.98	55.21	32.5
SPCR	39.64	37.98	7.03	18.5	39.70	38.08	8.96	23.5
Total	1,273.63	1,106.56	528.05	47.7	1,254.35	1,068.22	459.74	43.0

Source: National Treasury & OCOB

Total exchequer issues towards MDAs recurrent expenditure in the first half of the FY 2021/22 amounted to Kshs.528.05 billion, representing 47.7 per cent of the net estimates, compared to 43.0 per cent (Kshs.459.74 billion) recorded in a similar period, FY 2020/21.

A review of recurrent exchequer issues in the period under review shows that the National Security sector received the highest percentage of exchequer issues to net estimates at 55.3 per cent while the SPCR sector received the lowest proportion at 18.5 per cent.

Table 2.7 shows recurrent issues to the MDAs in each of the ten sectors.

Table 2.7: Recurrent Issues to the MDAs in each of the ten sectors as of 31st December, 2021 (Kshs. Billion)

Vote	Gross Estimates	Net Estimates	Exchequer Issues	% Exchequer Issues to Net Estimates
Agriculture, Rural and Urban Development				
Ministry of Lands and Physical Planning	3.04	3.04	1.33	43.8
State Department for Livestock.	3.43	2.31	1.06	45.8
State Department for Crop Development and Agricultural Research	13.44	8.10	3.95	48.7
State Department for Fisheries, Aquaculture and the Blue Economy	2.27	2.26	1.13	49.9
State Department for Co-operatives	1.23	0.39	0.20	50.8
National Lands Commission	1.44	1.44	0.66	45.7
Sub Total	24.85	17.53	8.32	47.4
Energy, Infrastructure and ICT				
State Department of Infrastructure	57.17	1.65	0.65	39.2
State Department of Transport	9.43	0.75	0.16	21.4
State Department for Shipping and Maritime.	2.04	0.50	0.23	46.9
State Department for Housing & Urban Development	1.23	1.23	0.51	41.4
State Department for Public Works	3.11	2.31	1.24	53.9
State Department of Information Communications & Technology & Innovation	1.59	1.52	0.63	41.6

Vote	Gross Estimates	Net Estimates	Exchequer Issues	% Exchequer Issues to Net Estimates
State Department for Broadcasting & Telecommunications	6.46	3.83	2.00	52.3
Ministry of Energy	6.64	1.58	0.76	48.1
Ministry of Petroleum and Mining	0.97	0.74	0.30	40.9
State Department for Youth Affairs	1.44	1.44	0.71	49.5
Sub Total	90.06	15.55	7.21	46.3
General Economics and Commercial Affairs				
State Department for Trade	2.29	2.24	1.09	48.5
State Department for Industrialization	3.11	2.29	1.05	46.0
State Department for East African Community	0.61	0.61	0.31	51.3
State Department for Regional and Northern Corridor Development	2.79	2.31	1.12	48.8
State Department for Tourism	5.21	1.37	0.63	45.6
Sub Total	14.00	8.83	4.21	47.7
Health				
Ministry of Health	64.87	47.45	21.04	44.3
Sub Total	64.87	47.45	21.04	44.3
Education				
State Department for Vocational and Technical Training	18.65	13.95	5.95	42.6
State Department for University Education	91.06	60.30	30.23	50.1
State Department for Early Learning & Basic Education	91.56	90.13	41.62	46.2
State Department for Post Training and Skills Development	0.27	0.27	0.09	32.8
Teachers Service Commission	281.06	280.54	144.67	51.6
Sub Total	482.60	445.19	222.56	50.0
Governance, Justice, Law and Order				
State Department for Interior and Citizen Services	131.36	129.26	64.29	49.7
State Department for Correctional Services	28.75	28.75	12.11	42.1
State Law Office and Department of Justice	4.98	4.43	1.90	42.9
The Judiciary	15.00	15.00	6.67	44.4
Ethics & Anti-Corruption Commission	3.26	3.26	1.81	55.4
Office of the Director of Public Prosecutions	3.13	3.13	1.38	44.1
Independent Electoral and Boundaries Commission	14.23	14.23	3.01	24.8
Judicial Service Commission	0.58	0.58	0.22	38.1
National Police Service Commission	0.79	0.79	0.35	44.5
National Gender & Equality Commission	0.44	0.44	0.20	45.2
Independent Police Oversight Authority	0.95	0.95	0.46	48.6
Sub Total	206.32	203.67	94.04	46.5
Public Administration and International Relations				
The Executive Office of the President	25.27	21.96	6.85	31.2
State Department for Devolution	1.75	1.75	0.72	41.3
State Department for Planning	3.60	3.53	1.80	51.1
Ministry of Foreign Affairs	17.02	16.45	8.22	50.0
The National Treasury	57.41	50.02	20.86	41.7
State Department for Public Service	18.33	15.76	9.76	62.0
Parliamentary Service Commission	6.61	6.61	3.20	48.4
National Assembly	23.50	23.50	9.76	41.5

Vote	Gross Estimates	Net Estimates	Exchequer Issues	% Exchequer Issues to Net Estimates
Parliamentary Joint Services	5.70	5.69	2.26	39.8
The Commission on Revenue Allocation	0.49	0.49	0.22	44.6
Public Service Commission	2.37	2.37	1.06	44.6
Salaries & Remuneration Commission	0.62	0.62	0.22	35.1
Auditor General	5.71	5.56	2.28	41.1
Controller of Budget	0.69	0.69	0.25	36.8
The Commission on Administrative Justice	0.61	0.61	0.30	49.4
Sub Total	169.68	155.62	67.78	43.6
National Security				
Ministry of Defence	114.67	114.67	62.81	54.8
National Intelligence Service	42.45	42.45	24.07	56.7
Sub Total	157.12	157.12	86.88	55.3
Social Protection, Culture and Recreation				
State Department for Development for the ASALs	1.06	1.06	0.53	49.8
State Department for Sports	1.34	1.20	0.58	48.7
State Department for Culture and Heritage	2.93	2.52	1.34	53.2
State Department for Labour	2.78	1.87	0.84	44.8
State Department for Social Protection, Pensions and Senior Citizens Affairs and Special Programs	30.49	30.43	3.33	11.0
State Department for Gender	1.04	0.90	0.41	45.6
Sub Total	39.64	37.98	7.03	18.5
Environment Protection, Water and Natural Resources				
Ministry of Water, Sanitation and Irrigation	6.40	4.01	1.92	47.9
Ministry of Environment and Forestry	10.48	9.21	4.66	50.6
State Department for Wildlife	7.61	4.39	2.41	54.8
Sub Total	24.49	17.62	8.99	51.0
Grand Total	1,273.63	1,106.56	528.05	47.7

Source: National Treasury & OCOB

2.5.3 Exchequer Issues to the Consolidated Fund Services

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

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

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

CFS Category	First Half, FY 2021/22			First Half, FY 2020/21		
	Printed Estimates	Exchequer Issues	% of Exchequer to Net estimates	Printed estimates	Exchequer Issues	% of Exchequer to Net estimates
Public Debt	1,169,165.03	475,578.62	40.7	904,703.67	413,507.94	45.7
Pensions and Gratuities	153,639.59	69,224.45	45.1	119,192.48	42,846.85	35.9

CFS Category	First Half, FY 2021/22			First Half, FY 2020/21		
	Printed Estimates	Exchequer Issues	% of Exchequer to Net estimates	Printed estimates	Exchequer Issues	% of Exchequer to Net estimates
Salaries, Allowances & Miscellaneous Services	4,414.94	1,475.86	33.4	4,167.41	1,306.40	31.3
Subscriptions to International Organizations	0.50	-	-	0.50	-	-
Total	1,327,220.07	546,278.93	41.2	1,028,064.06	457,661.19	44.5

Source: National Treasury and OCOB

In the first half of the FY 2021/22, exchequer issues to the CFS were Kshs.546.28 billion, representing 41.2 per cent of the net estimates, compared to Kshs.457.66 billion, recorded in a similar period of FY 2020/21. Pensions and Gratuities received the highest proportion of exchequer issues to net estimates at 45.1 per cent, while Salaries, Allowances & Miscellaneous Services had the lowest at 33.4 per cent.

3 OVERALL BUDGET PERFORMANCE

3.1 Introduction

This chapter presents an expenditure summary for the FY 2021/22 for development and recurrent expenditure by the national and county governments. The CFS is discussed under recurrent expenditure and provides information on Public debt, Pensions, Gratuities and Salaries and Allowances to Constitutional Officeholders and Miscellaneous services.

The chapter also presents expenditure breakdown by significant budget items for development and recurrent votes.

3.2 Overall Government Budget Performance

The approved gross national budget for the FY 2021/22 was Kshs.3.64 trillion, comprised of Kshs.668.38 billion for ministerial development expenditure, Kshs.1.27 trillion for recurrent ministerial expenditure, Kshs.1.33 trillion for CFS and Kshs.370 billion as equitable share to the 47 County governments. The government targeted to finance the budget through revenue at Kshs.2.04 trillion (includes Appropriations-in-Aid), Grants at Kshs.62 billion and the deficit of Kshs.929.7 billion to be funded by net foreign and domestic financing at Kshs.271.2 billion and Kshs.658.5 billion respectively. The overall national budget includes redemptions of Kshs.608.9 billion.

Table 3.1 presents overall government budget performance in the first half of FY 2021/22.

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

VOTE	First Half, FY 2021/22						First Half, FY 2020/21					
	Gross estimates	Net estimates	Cumulative Ex-chequer Issues	Cumulative Expenditure	% of Ex-chequer to Net Estimates	Absorption Rate (%)	Gross estimates	Net estimates	Ex-chequer Issues	Cumulative Expenditure	% Ex-chequer to Net estimates	Absorption rate (%)
Recurrent	2,600.85	2,433.78	1,074.33	1,060.89	44.1	40.8	2,282.42	2,096.82	917.4	944.62	43.8	41.4
:MDAs	1,273.63	1,106.56	528.05	598.03	47.7	46.9	1,254.35	1,068.22	459.74	550.17	43.0	43.9
:CFS	1,327.22	1,327.22	546.28	462.85	41.2	34.9	1,028.06	1,028.60	457.66	394.45	44.5	38.4
Development	668.38	389.23	143.96	231.24	37.0	34.6	633.31	387.93	139.35	230.89	35.9	36.5
Sub-totals	3,269.23	2,823.01	1,218.29	1,292.13	43.2	39.5	2,915.73	2,484.75	1,056.76	1,175.52	42.5	40.3
County Governments	370.00	370.00	144.98	159.52*	39.2	30.8	369.87	316.5	123.96	134.9	39.2	27.8
Grand Total	3,639.23	3,193.01	1,363.27	1,451.65	42.7	38.4**	3,285.59	2,800.71	1,180.72	1,310.42	42.2	39.9

Source: NT, OCOB, MDAs & County Treasuries

Notes

The CARA 2020 allocated Kshs.370 billion to the County Governments as the equitable share.

*Gross County Governments budget for the FY 2021/22 amounted to Kshs.517.65 and the expenditure at Kshs.159.52 billion, representing an absorption rate of 30.8 per cent, compared to 27.8 per cent recorded in a similar period, FY 2020/21.

**County Governments absorption rate is expenditure over the gross Counties' budget.

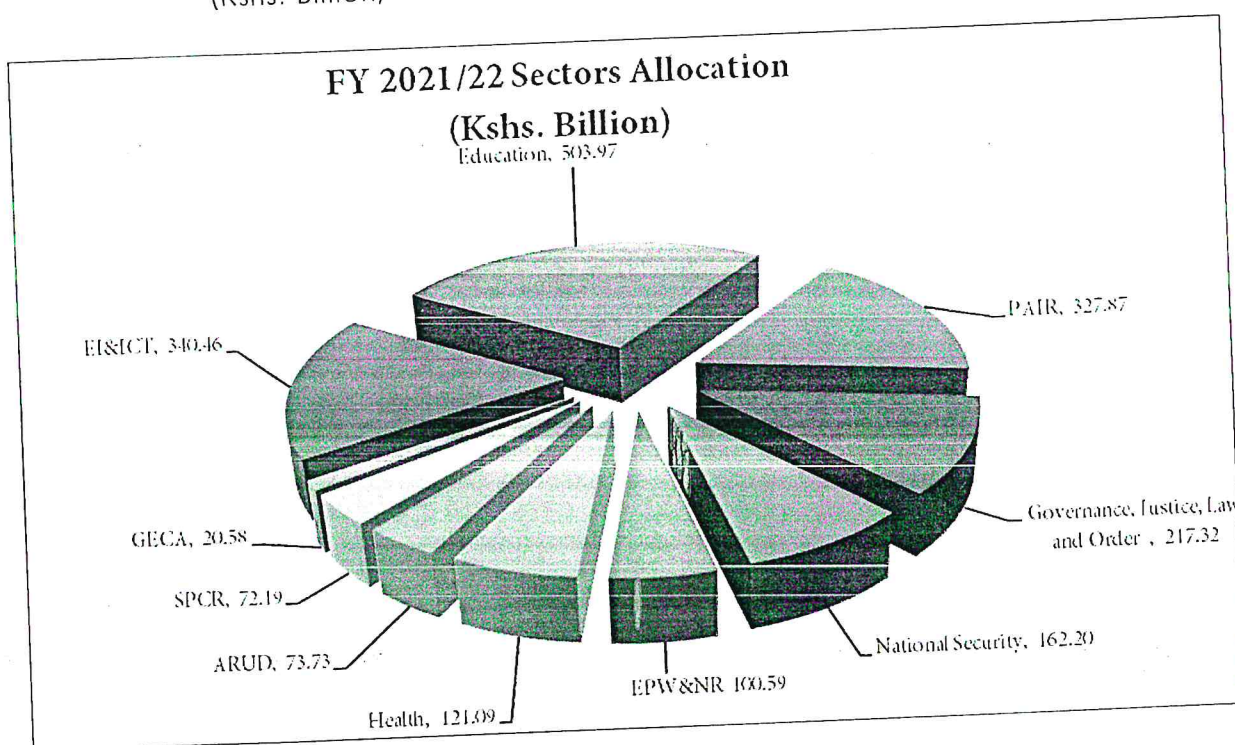
The total funding available in the first half of the FY 2021/22 was Kshs.1.36 trillion, representing 42.7 per cent of the net estimates, compared to 42.2 per cent recorded in a similar period of FY 2020/21. The exchequer issues comprised of Kshs.143.96 billion (36.99 per cent) for ministerial development expenditure, Kshs.1.07

trillion for recurrent expenditure (44.14 per cent) and Kshs.144.98 billion to the counties (39.18 per cent). Gross expenditure for both the National and County Governments was Kshs.1.43 trillion, recording an absorption rate of 37.9 per cent, compared to 39.9 per cent recorded in a similar period, FY 2020/21.

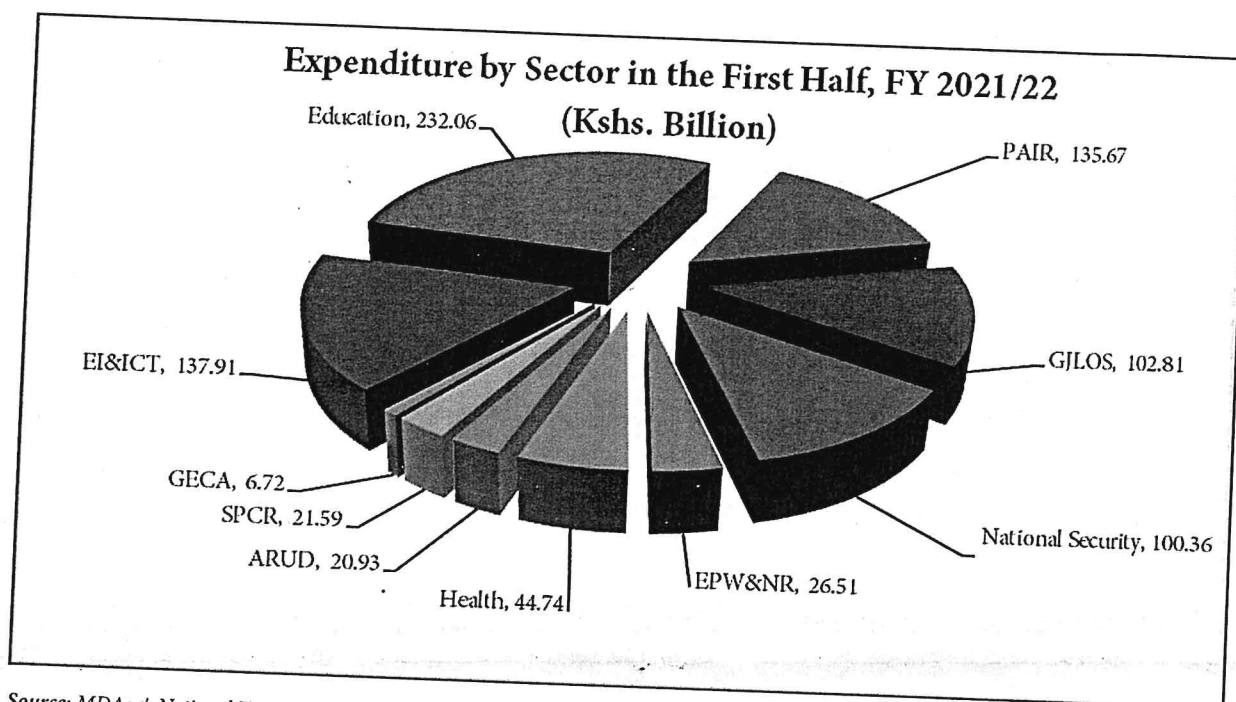
National government gross expenditure amounts to Kshs.1.27 trillion, comprise development expenditure at KShs.231.24 billion (absorption rate of 34.6 per cent), MDAs recurrent expenditure at Kshs.598.03 billion (absorption rate of 47 per cent) and Consolidated Fund Services at Kshs.462.85 billion (34.9 per cent). Gross expenditure for county governments amounted to Kshs.159.52 billion, recording an absorption rate of 30.8 per cent. This comprised development expenditure amounting to Kshs.25.93 billion (absorption rate of 13.5 per cent and recurrent expenditure at Kshs.133.59 billion, recording an absorption rate of 41.1 per cent.

Figure 3.1 and 3.2 shows a comparison of annual budget allocations and spending by sector in the first half of FY 2021/22

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

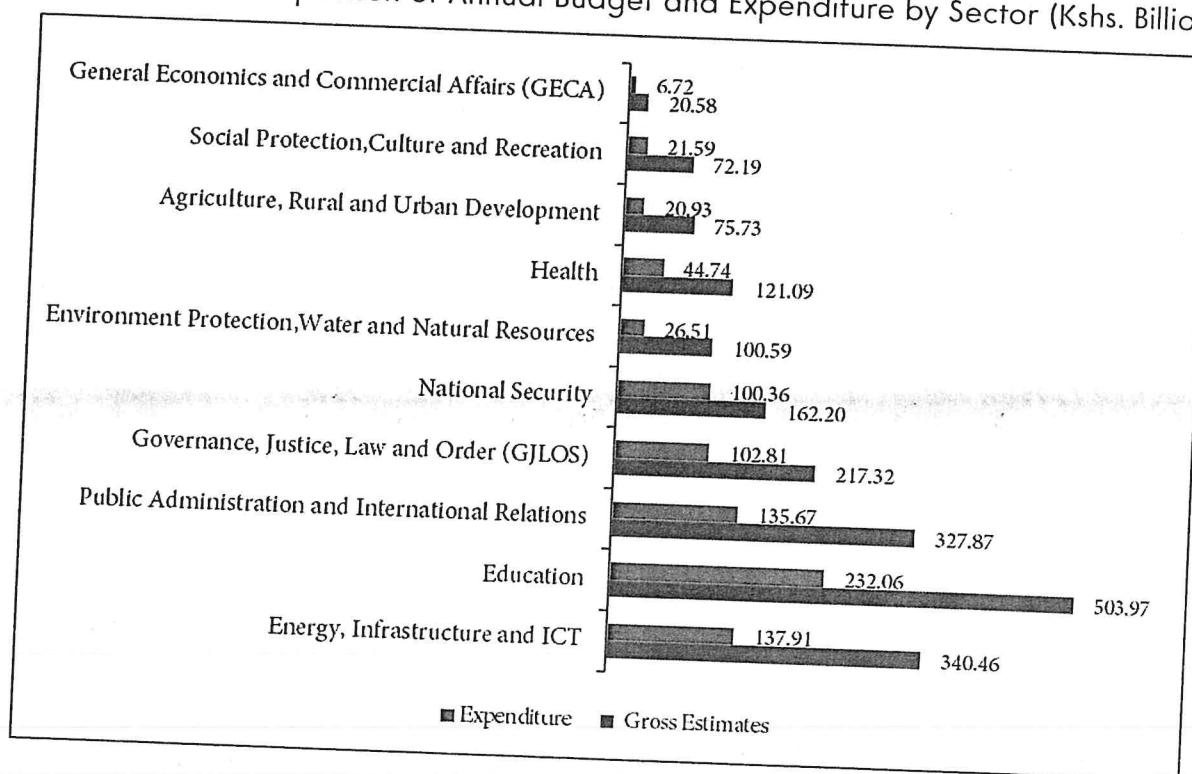


Source: MDAs & National Treasury



Source: MDAs & National Treasury

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



Source: MDAs & National Treasury

3.3 Consolidated Fund Services Performance

Budget allocations to the CFS in the FY 2021/22 amounted to Kshs.1.33 trillion, representing 36.6 per cent of the gross national budget and increased from Kshs.954.8 billion allocated in the FY 2020/21. Table 3.2 summarises CFS implementation status in the first half of FY 2021/22.

Table 3.2: CFS Budget Performance as of 31st December, 2021 (Kshs. Million)

CFS	Printed/Gross Estimates	Exchequer Issues	Cumulative Expenditure	Expenditure as % of Gross estimates
Public Debt	1,169,165.03	475,578.62	396,030.92	33.9
Pensions and Gratuities	153,639.59	69,224.45	65,374.21	42.6
Salaries & Allowances and Miscellaneous Services	4,414.94	1,475.86	1,448.92	32.8
Subscriptions to International Organizations	0.50	-	-	-
Total	1,327,220.07	546,278.93	462,854.06	34.9

Source: National Treasury

Total CFS expenditure in the period under review amounted to Kshs.462.85 billion, representing 34.9 per cent of the CFS gross estimates, compared to Kshs.394.45 billion, recorded in a similar period, FY 2020/21. This is attributed to an increase in domestic debt interest payment debt and pension and gratuity payment, which could be due to changing dynamics on the government's overall debt structure and payment to the public service superannuation scheme.

3.3.1 Public Debt

As of 31st December 2021, public debt stock stood at Kshs.8.21 trillion representing 65 per cent of the Gross Domestic Debt (12.62 trillion), comprising 50.9 per cent due to external lenders and 49.1 per cent to domestic lenders. Table 3.3 represents the public debt position as of 31st December 2021.

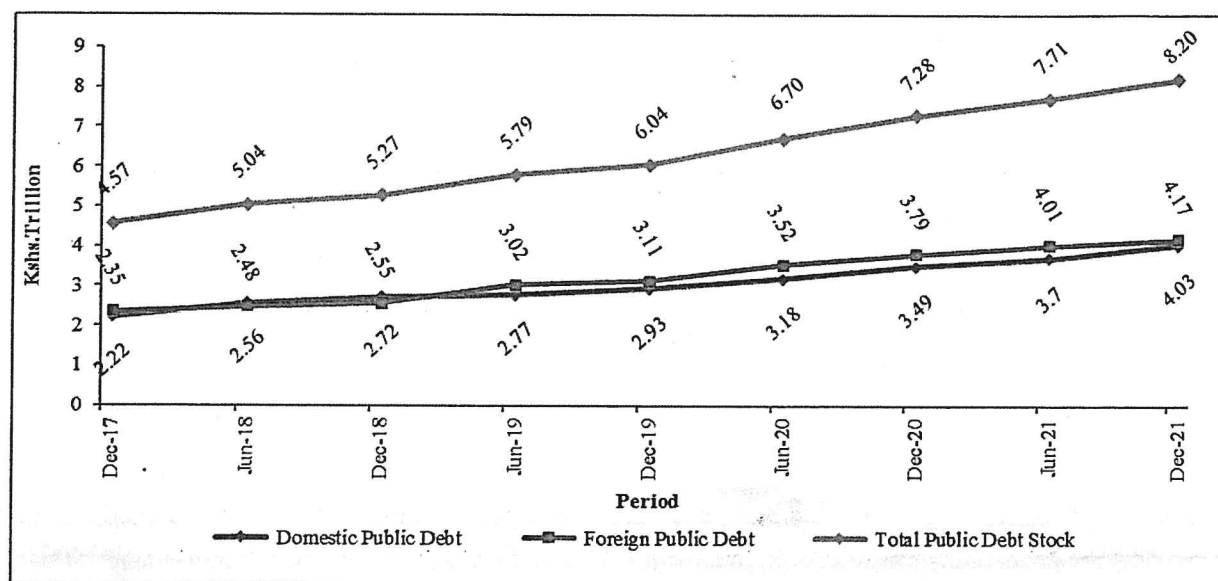
Table 3.3: Overall Public Debt Position as of 31st December 2021

Category	Amount (Kshs. Million)	Percentage (%)
External Debt		
Bilateral	1,171,701	14.3
Multilateral	1,782,085	22.7
Commercial Banks	1,208,283	14.7
Suppliers Credits	12,303	0.1
Sub-Total External Debt	4,174,372	50.9
Domestic Debt		
Central Bank	88,692	1.1
Commercial Banks	1,943,018	23.7
Sub-total: Banks	2,031,710	24.8
Non-bank	1,968,944	24.0
Others (Non-residents)	31,714	0.4
Sub-Total Domestic	4,032,368	49.1
Grand Total	8,206,740	100

Source: National Treasury

Public debt recorded a 12.7 per cent growth from Kshs.7.28 trillion reported as of 31st December 2020. Figure 3.3 shows the trend in public debt stock from 31st December 2017 to 31st December 2021.

Figure 3.3: Trend in Public Debt for the period 31st December 2017 to 31st December 2021



Source: National Treasury

The allocation towards servicing the public debt in the FY 2021/22 amounted to Kshs.1.17 trillion, representing 88.1 per cent of the CFS budgetary allocation, compared to Kshs.958.40 billion allocated in the FY 2020/21. This comprised Kshs.608.90 billion for loan redemptions and Kshs.560.26 billion for interest payments. Redemptions constituted Kshs.262.09 billion and Kshs.346.81 billion for external and domestic debt, while interest payment comprised Kshs.138.36 billion and Kshs.421.90 billion for external and domestic debt, respectively.

Total expenditure on public debt in the reporting period amounted to Kshs.396.03 billion representing 33.9 per cent of the gross estimates, compared to Kshs.350.31 billion (38.7 per cent) recorded in a similar period, FY 2020/21. This expenditure comprised Kshs.155.44 billion towards principal redemption and Kshs.240.59 billion towards interest payments. External debt servicing amounted to Kshs.137.34 billion and consisted of Kshs.80.04 billion for principal payments and Kshs.57.30 billion for interest payments. The total domestic debt servicing amounted to Kshs.258.69 billion and comprised Kshs.75.40 billion and Kshs.183.29 billion for principal and interest payments, respectively.

3.3.2 Overdraft Facility

Overdraft facility is a short term borrowing by the government which is restricted to the management of cash flows, capped at five per cent of the most recently audited revenues as specified in Section 15 (3) of the PFM Act 2012. The Government overdraft, is administered through the Central Bank of Kenya, is and is expected to be paid off by the end of each financial year.

The overdraft limit for FY 2021/22 is set at Kshs.75 billion and charged an interest rate of 7 per cent per annum on the amount outstanding at the end of each month. In the first half of the reporting period, the total charge on the overdraft facility was Kshs.759.72 million, as shown in Table 3.4.

Table 3.4: Charges on Overdraft Facility by month in the First Half of the FY 2021/22

Month	Amount in Kshs.
July	228,127,202.45
August	74,242,960.60
September	15,175,123.45
October	52,817,775.95
November	185,353,369.45
December	204,001,593.85
Total	759,718,025.75

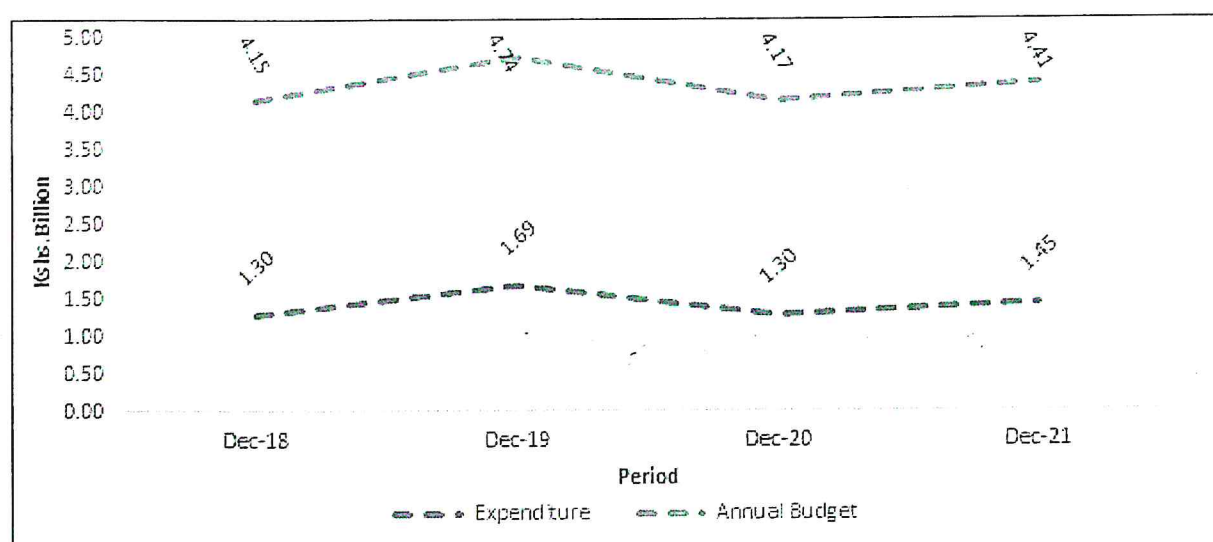
Source: National Treasury

3.3.3 Salaries, Allowances and Miscellaneous Services

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

The total expenditure towards this vote in the period under review was Kshs.1.45 billion representing 32.8 per cent of the gross estimates, compared to Kshs.1.30 billion (31.2 per cent) recorded in a similar period of FY 2020/21. Figure 3.4 shows the trends in budgetary allocations and expenditure for salaries, allowances and miscellaneous services from December 2018 to 31st December 2021.

Figure 3.4: Trend in Salaries, Allowances and Miscellaneous Services performance as from 31st December 2018 to 31st December 2021



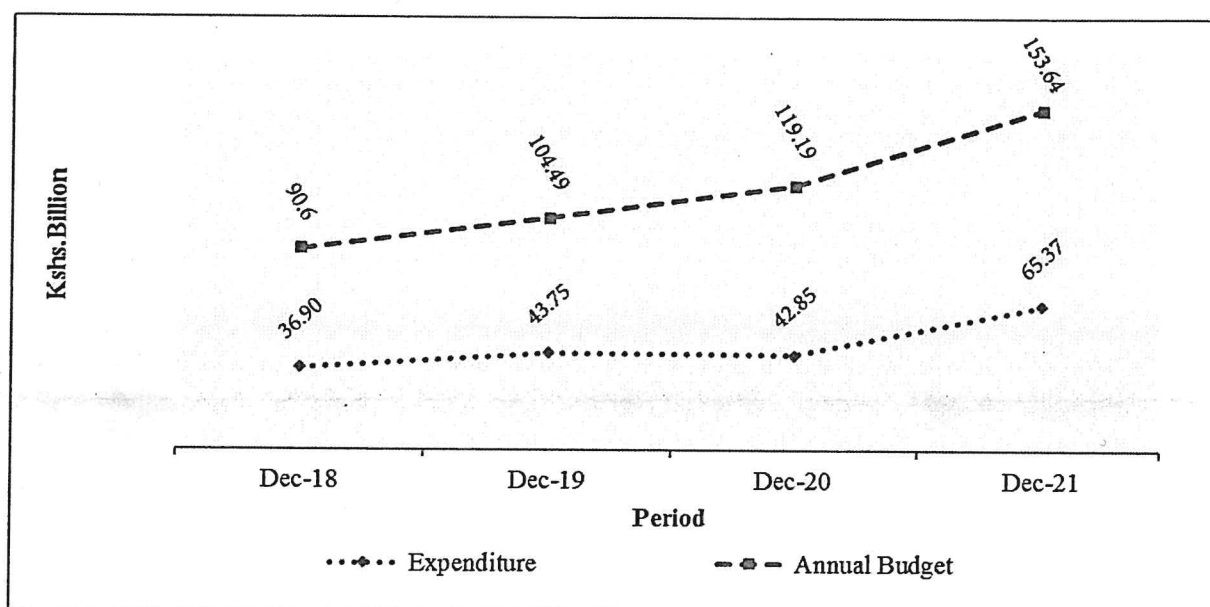
Source: National Treasury

3.3.4 Pensions and Gratuities

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

Total payments towards Pensions and Gratuities in the first half of the FY 2021/22 amounted to Kshs.65.37 billion, representing 42.6 per cent of the gross estimates, compared to Kshs.42.84 billion representing 45.7 per cent recorded in a similar period of FY 2020/21. This includes Kshs.16.57 billion towards public service superannuation. Figure 3.5 shows the trend on Pensions and gratuities performance from 31st December 2018 to 31st December 2021.

Figure 3.5: Trend in Pensions and Gratuities Performance as of 31st December 2018 to 31st December 2021



Source: National Treasury

3.4 Ministries, Department and Agencies Expenditure Analysis.

3.4.1 Introduction

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

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

3.4.2 Ministries, Department and Agencies Development Expenditure Analysis

In the FY 2021/22, gross allocations towards Ministerial development activities amounted to Kshs.668.38 billion, a decline compared to Kshs.705.93 billion allocated in FY 2020/21. Gross ministerial development expenditure in the first half of the FY 2021/22 amounted to Kshs.231.24 billion, recording an absorption rate of 34.6 per cent, compared to 36.5 per cent (Kshs.230.89 billion), recorded in a similar period FY 2020/21. Table 3.5 shows the breakdown of development expenditure by MDAs in the first half of FY 2021/22.

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

MINISTRY/STATE DEPARTMENT	Capital Transfers	Construction of Non-residential Building	Refurbishment of Buildings/Infrastructure	Construction of Residential (Including Hostels.)	Construction and Civil Works	Purchase of Specialised Plant, Equipment and Machinery	Pre-Feasibility and Appraisal Studies	Aggregated Expenses	Gross Expenditure	Appropriations-In-Aid	Net Expenditure
The Presidency	100.00	5.89	45.06	-	581.73	21.55	0.96	2,917.95	3,673.13	3,256.08	417.06
State Department for Interior	111.27	947.48	209.32	66.03	-	2,339.12	-	1,478.45	5,151.66	-	5,151.66
State Department for Correctional Services	-	15.59	-	3.85	-	-	-	-	39.50	-	39.50
State Department for Devolution	10.62	254.68	-	-	-	-	-	444.00	709.31	-	709.31
State Department for Development for the ASALs	2,855.52	-	4.47	-	-	1.75	21.04	131.00	3,013.78	-	3,013.78
Ministry of Defence	4,617.96	-	-	-	-	-	-	-	4,617.96	-	4,617.96
Ministry of Foreign Affairs	57.01	-	377.20	-	-	-	-	500.00	934.21	-	934.21
State Department for Vocational and Technical Training	463.75	298.22	-	-	-	4.89	8.92	180.67	956.46	327.79	628.66
State Department for University Education and Research	1,501.20	-	-	-	-	-	-	-	1,501.20	-	1,501.20
State Department for Early Learning & Basic Education	3,402.60	-	-	-	-	-	-	201.60	3,604.20	201.60	3,402.60
The National Treasury	28,315.82	-	75.74	-	-	-	62.97	2,510.88	30,965.42	20,363.17	10,602.25
State Department of Planning	20,952.96	-	5.96	-	-	-	112.34	0.00	21,071.26	53.95	21,017.31
Ministry of Health	13,791.90	116.08	43.65	-	-	442.43	75.55	7,884.35	22,353.95	3,389.27	18,964.68
State Department of Infrastructure	29,811.49	0.19	27.15	-	22.10	-	45.52	36,296.31	66,202.77	36,278.41	29,924.35
State Department of Transport	301.50	-	-	-	-	-	37.71	10.00	349.21	-	349.21
State Department for Shipping and Maritime	-	23.05	-	-	-	-	-	4.27	27.32	-	27.32
State Department for Housing and Urban Development	957.50	-	3,569.37	-	-	-	149.89	1,914.96	6,591.72	406.84	6,184.88
State Department for Public Works	-	115.46	127.33	42.02	-	-	25.83	31.22	341.87	-	341.87
Ministry of Water, Sanitation and Irrigation	15,147.00	-	-	-	377.61	-	31.78	-	15,556.39	-	15,556.39
Ministry of Environment and Forestry	707.50	-	38.98	-	-	60.42	-	615.84	1,422.73	-	1,422.73
Ministry of Lands and Physical Planning	450.00	6.68	-	-	-	-	241.66	370.65	1,069.00	-	1,069.00
State Department for Information Communications and Technology	7,399.42	-	-	-	-	3.76	75.97	448.09	7,927.24	6,215.61	1,711.63

MINISTRY/STATE DEPARTMENT	Capital Transfers	Construction of Non-residential Building	Refurbishment of Buildings/Infrastructure	Construction of Residential (Including Hostels)	Construction and Civil Works	Purchase of Specialised Plant, Equipment and Machinery	Pre-Feasibility and Appraisal Studies	Aggregated Expenses	Gross Expenditure	Appropriations-In-Aid	Net Expenditure
State Department for Broadcasting & Telecommunications	212.66	-	-	-	-	-	-	12.13	224.80	-	224.80
State Department for Sports	84.55	-	-	-	-	-	30.00	-	114.55	-	114.55
State Department for Heritage	9.55	-	10.00	-	-	-	-	5.50	25.05	-	25.05
Ministry of Energy	5,363.10	-	7,197.40	-	-	2.70	72.86	109.24	12,745.29	-	12,745.29
State Department for Livestock	152.50	-	528.23	-	-	135.62	-	696.62	1,512.98	116.03	1,396.95
State Department for Crop Development and Agricultural Research	3,397.00	7.50	728.19	-	-	41.96	76.33	3,895.27	8,146.25	222.87	7,923.38
State Department for Fisheries, Aquaculture and the Blue Economy	-	80.97	-	-	322.80	40.00	40.05	625.16	1,108.98	-	1,108.98
State Department for Cooperatives	52.50	-	3.33	-	-	-	15.57	76.76	148.16	-	148.16
State Department for Trade and Enterprise Development	476.92	-	33.53	-	-	-	-	8.31	518.76	-	518.76
State Department for Industrialization	846.45	-	-	90.00	-	-	42.94	9.86	989.25	-	989.25
State Department for Labour	176.60	66.68	-	-	-	-	-	23.50	266.78	-	266.78
State Department for Social Protection, Pensions, Senior Citizen Affairs and Special Programmes	123.04	-	3.55	-	-	-	-	278.36	404.95	-	404.95
Ministry of Petroleum and Mining	110.00	7.99	-	-	-	175.97	437.45	182.45	913.86	-	913.86
State Department for Tourism	127.50	-	3.77	-	-	-	-	9.60	140.87	-	140.87
State Department for Wildlife	137.54	-	7.50	-	-	-	-	-	145.04	-	145.04
State Department for Public Service	160.09	32.54	-	-	-	-	-	53.92	246.55	-	246.55
State Department for Youth Affairs	65.00	1.15	-	-	-	18.52	72.70	1,443.95	1,601.33	801.45	799.88
State Department for Gender	1,156.00	-	-	-	-	-	-	24.92	1,180.92	24.92	1,156.00
State Department for Regional and Northern Corridor Development	426.60	-	-	-	-	-	-	60.00	486.60	-	486.60
State Law Office and Department of Justice	26.75	-	30.00	-	-	-	-	0.50	57.25	-	57.25
The Judiciary	-	127.75	10.60	-	-	-	22.16	965.52	1,126.03	-	1,126.03

MINISTRY/STATE DEPARTMENT	Capital Transfers	Construction of Non-residential Building	Refurbishment of Buildings/ Infrastructure	Construction of Residential (Including Hostels,)	Construction and Civil Works	Purchase of Specialised Plant, Equipment and Machinery	Pre-Feasibility and Appraisal Studies	Aggregated Expenses	Gross Expenditure	Appropriations-In-Aid	Net Expenditure
Ethics and Anti-Corruption Commission	-	-	-	-	-	-	-	6.70	6.70	-	6.70
Office of the Director of Public Prosecutions	-	-	14.30	-	-	-	-	18.06	32.35	-	32.35
National Land Commission	-	-	-	-	-	-	-	16.22	16.22	-	16.22
Independent Electoral and Boundaries Commission	-	117.04	-	-	-	-	-	0.0	117.04	-	117.04
Parliamentary Joint Services	-	468.13	81.68	-	-	-	-	267.87	817.68	-	817.68
Parliamentary Service Commission	-	-	-	-	-	-	-	-	-	-	-
Public Service Commission	-	-	6.49	-	-	-	-	-	6.49	-	6.49
Teachers Service Commission	-	-	-	2.54	-	-	-	61.28	63.81	-	63.81
Auditor General	-	-	-	-	-	-	-	-	-	-	-
Total	144,059.37	2,693.09	13,182.79	204.43	1,304.25	3,288.70	1,700.20	64,791.94	231,244.84	71,657.98	159,586.86

Source: MDAs and National Treasury

An analysis of MDAs' development expenditure by budget item shows that the highest spending by category was on Capital Transfers at Kshs.144.06 billion, representing 62.3 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.

The second highest spending category was on Buildings/Infrastructure at Kshs.13.18 billion, representing 5.9 per cent of the gross development expenditure. Other categories with significant expense include Purchase of Specialised Plant, Equipment and Construction of Non- residential Buildings at Kshs.2.83 billion and Kshs.2.39 billion, respectively.

Further analysis shows that the State Department for Infrastructure had the highest Capital Transfers at Kshs.29.8 billion, representing 20.7 per cent of the total Capital Transfers and followed by the National Treasury at Kshs.28.3 billion, which represented 19.7 per cent.

Total aggregated development expenses comprised various budgeted line items and amounted to Kshs.64.79 billion. MDAs recording the highest expenditure under this category includes: -

Ministry of Health-Kshs.7.88 billion and comprised of Kshs.6.15 being payment of rentals of produced assets, other operating expenses Kshs.450.69 million, Ksh.335.38 million towards the payment of emergency relief, Kshs.134.89 million for hospitality supplies and services and Kshs.604.32 million specialised materials and supplies.

The State Department for Infrastructure -Kshs.36.29 billion and comprises funding to various projects from development partners at Kshs.24.81 billion and Road Maintenance Fuel Levy and Annuity at Kshs.11.35 billion (and Kshs.9.7 billion was transferred to Kenya Roads Board), respectively.

The State Department for Housing and Urban Development - Kshs.1.91 billion as payment for contracted technical and professional services.

The State Department for Crop Development and Agricultural Research-Kshs.3.89 billion comprising of Kshs.2.52 billion to payment of hire of transport, Equipment and maintenance expense, Ksh.893.14 million as subsidies to private financial enterprises, Kshs.275.18 million to payment of contracted technical and professional services and Kshs.166.23 million for the purchase of certified crop seed.

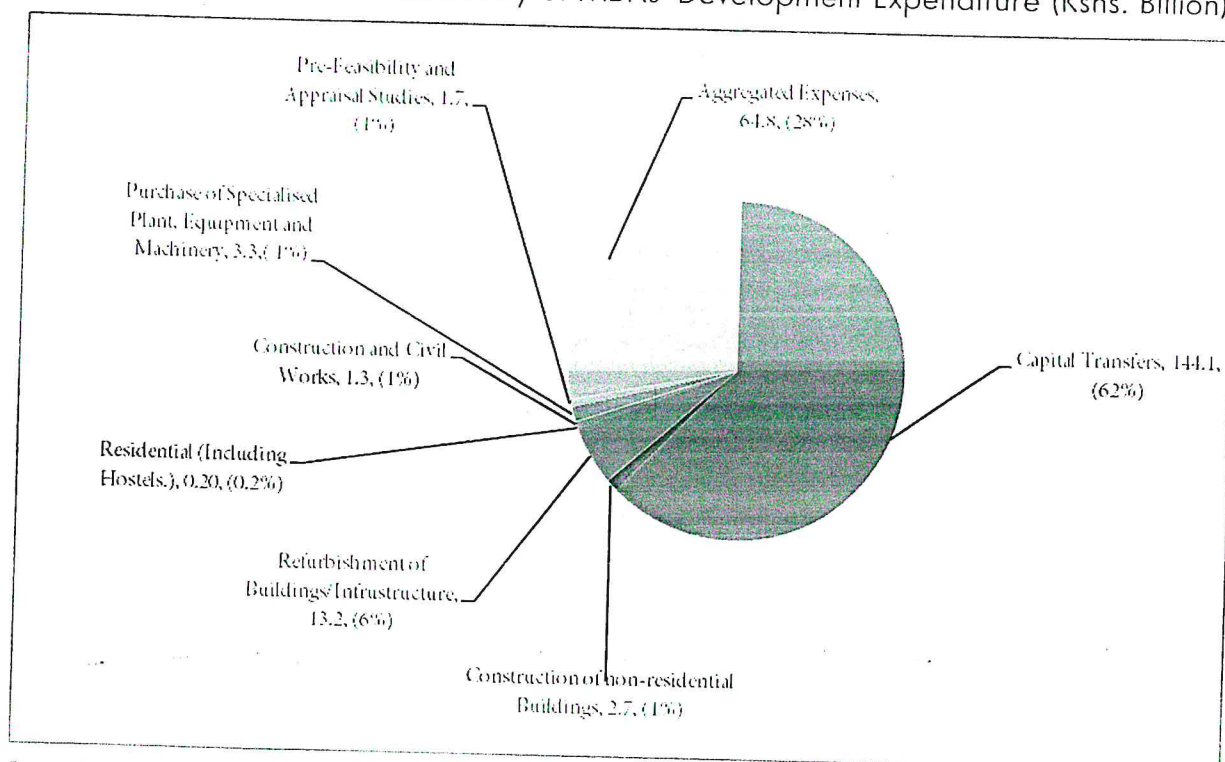
The State Department for Youth Affairs- Kshs.1.44 billion and comprised Kshs.342.93 million towards contracted professional services, Kshs.615.33 million towards training expenses, and Kshs.364.92 million towards training expenses hospitality supplies and services expenses under youth development support services programme.

The National Treasury- Kshs.2.51 billion and comprised Kshs.1.7 billion towards the payment of other developments and Kshs.814.82 million towards payment of contracted technical and professional services.

Executive Office of the President- Kshs.2.92 billion and comprised of Kshs.2.06 billion for being payment of routine maintenance of other assets and Kshs.810.46 million towards water supplies and sewerage .

Figure 3.6 shows the composition of MDAs development expenditure in the first half of FY 2021/22.

Figure 3.6: Breakdown Summary of MDAs' Development Expenditure (Kshs. Billion)



Source: MDAs and National Treasury

3.5 MDAs Recurrent Expenditure Analysis

In the FY 2021/22, gross allocation to recurrent ministerial expenditure amounted to Kshs.1.27 trillion, compared to Kshs.1.25 trillion allocated in FY 2020/21. Gross recurrent expenditure by MDAs in the first half of the FY 2021/22 was Kshs.598.03 billion, representing 47 per cent of the gross recurrent estimates, compared to Kshs.550.17 billion (43.9 per cent), recorded in a similar period FY 2020/21.

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

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

MINISTRY/STATE DEPARTMENT	PERSONNEL EMOLUMENT	OPERATIONS & MAINTENANCE (O&M)										Current Transfers	Gross Expenditure	Appropriations-In-Aid	Net Expenditure
		Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates-Non-Residential	Training	Hospitality	Maintenance Expenses-Motor Vehicles	Maintenance Expenses-Other Assets	Legal Fees	Aggregated Expenses				
The Executive Office of President	6,342.61	244.78	20.95	6.14	51.59	12.68	430.78	87.27	29.79	-	2,932.65	-	10,159.24	6.04	10,153.20
State Department for Interior and Citizen Services	46,958.89	761.08	10.06	4.27	171.12	458.90	198.27	336.37	498.22	602.11	15,177.58	1,530.68	66,707.56	-	66,707.56
State Department for Correctional Services	10,264.64	44.62	0.29	0.47	36.00	0.20	3.03	14.36	1.04	-	1,338.60	1.44	11,704.69	-	11,704.69
State Department for Devolution	148.75	72.60	4.81	0.50	24.14	2.66	20.62	3.43	0.81	-	1,248.64	434.02	1,960.99	-	1,960.99
State Department for Development for the ASALs	84.69	7.16	1.41	0.28	38.42	1.97	8.10	0.45	0.35	-	39.92	346.17	528.92	-	528.92
Ministry of Defence	559.07	32.06	21.10	7.64	-	17.68	19.06	4.22	5.88	-	106.23	74,181.06	74,954.00	-	74,954.00
Ministry of Foreign Affairs	4,443.02	127.98	963.28	18.18	1,485.21	4.36	219.04	32.47	79.98	-	1,761.34	51.06	9,188.92	46.70	9,142.22
State Department for Vocational and Technical Training	3,299.83	6.98	0.36	0.40	15.12	1.25	1.00	0.14	0.93	-	7.71	2,589.68	5,923.96	2,696.43	3,227.53
State Department for University Education	104.66	7.60	4.74	1.02	16.35	3.44	5.74	5.08	1.05	-	5,466.68	24,488.56	30,104.94	-	30,104.94
State Department for Early Learning & Basic Education	1,864.91	12.30	1.44	2.39	108.25	1.94	4.46	6.48	3.49	-	32,679.07	10,059.47	44,744.19	-	44,744.19
State Department for Post Training and Skills Development	38.16	13.81	4.08	0.12	2.85	10.36	6.35	0.02	-	-	7.54	-	83.29	-	83.29
The National Treasury	1,492.63	54.26	34.47	7.48	21.02	60.12	236.22	4.18	1.32	-	9,530.30	12,979.00	24,421.01	-	24,421.01
State Department of Planning	213.59	34.96	4.35	2.30	26.57	21.47	38.21	5.42	2.49	0.09	121.00	1,292.35	1,762.80	-	1,762.80
Ministry of Health	6,483.12	62.33	1.07	5.51	5.36	232.65	46.24	10.96	33.80	-	437.62	15,064.06	22,382.71	-	22,382.71
State Department of Infrastructure	554.48	1.10	-	-	-	-	2.89	0.19	1.17	-	536.58	16,995.19	18,091.60	17,437.25	654.35
State Department of Transport	81.19	19.40	2.91	1.76	0.41	10.99	10.40	1.28	4.18	-	30.65	2,583.84	2,747.00	-	163.16
State Department for Shipping and Maritime	45.88	4.64	1.22	0.15	12.10	2.39	4.39	0.46	0.48	-	837.70	144.00	1,053.41	880.83	172.58
State Department for Housing, Urban Development	340.65	5.77	1.12	0.61	29.40	2.50	2.62	3.11	0.74	-	59.85	40.00	486.34	-	486.34
State Department for Public Works	408.32	1.53	0.22	0.21	32.17	0.91	1.00	0.39	0.78	0.16	32.31	630.00	1,107.99	-	1,107.99
State Department for Water, Sanitation and Sanitation	345.67	15.37	1.07	0.02	-	1.10	3.38	1.37	0.87	0.20	245.47	1,303.14	1,917.65	1,192.67	724.98
Ministry of Environment and Forestry	579.12	5.80	0.91	1.08	39.77	1.97	23.78	2.89	3.99	-	520.86	3,799.24	4,979.40	461.93	4,517.47
Ministry of Lands and Physical Planning	1,243.23	1.85	-	0.14	46.13	0.86	1.16	0.50	0.10	-	29.52	-	1,323.49	2.55	1,320.94

MINISTRY/STATE DEPARTMENT	PERSONNEL EMOLUMENT	OPERATIONS & MAINTENANCE (O&M)										Current Transfers	Gross Expenditure	Appropriations-In-Aid	Net Expenditure
		Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates-Non-Residential	Training	Hospitality	Maintenance-Expenditures-Vehicles	Maintenance-Expenditures-Other Assets	Legal Fees	Aggregated Expenses				
State Department for Information Communications and Technology	128.33	6.62	0.69	1.03	26.12	7.61	5.08	3.55	1.06	-	138.43	474.18	792.69	33.00	759.69
State Department for Broadcasting & Telecommunications	212.66	22.08	2.60	663.61	25.25	3.49	15.62	3.19	1.86	0.06	59.49	2,402.37	3,412.28	857.14	2,555.14
State Department for Sports	110.54	7.06	1.75	0.03	14.99	0.65	3.79	1.48	0.73	-	77.36	415.32	633.69	74.56	559.13
State Department for Culture and Heritage	124.39	19.37	3.44	5.08	12.35	4.48	26.60	0.55	2.12	-	32.05	1,023.91	1,254.32	-	1,254.32
Ministry of Energy	202.25	11.79	1.77	0.67	0.08	3.06	11.78	4.92	2.68	-	33.00	558.78	830.78	524.52	306.25
State Department for Livestock	721.24	19.31	0.86	1.74	16.00	2.72	19.87	4.38	2.13	-	202.76	110.04	1,101.04	-	1,101.04
State Department for Crop Development and Agricultural Research	443.53	11.68	-	1.66	12.93	4.16	5.00	1.55	10.07	1.36	40.05	3,424.65	3,956.64	-	3,956.64
State Department for Fisheries, Aquaculture and the Blue Economy	75.93	6.52	2.88	1.44	-	3.26	2.32	2.33	0.72	-	64.23	914.10	1,073.74	-	1,073.74
State Department for Cooperatives	118.23	14.47	3.25	1.83	0.09	3.16	8.28	1.60	2.27	-	36.45	577.98	767.60	568.24	199.36
State Department for Trade and Enterprise Development	202.16	13.83	2.97	1.40	3.44	6.98	2.40	1.20	0.25	-	-	1,142.00	1,398.74	410.00	952.57
State Department for Industrialization	341.56	28.36	8.05	1.90	107.31	4.84	23.75	5.91	1.42	0.08	531.55	919.43	1,685.60	847.26	988.74
State Department for Labour	341.56	28.36	8.05	1.90	107.31	4.84	23.75	5.91	1.42	0.08	242.99	919.43	1,685.60	847.26	838.34
State Department for Social Protection, Pensions and Senior Citizen Affairs and Special Programmes	833.88	16.58	2.60	14.37	15.00	1.80	12.13	1.77	1.14	-	10,436.17	711.44	12,046.87	28.47	12,018.41
Ministry of Petroleum and Mining	272.84	11.42	1.03	1.31	-	1.61	5.23	4.53	0.84	-	11,455.34	14.50	11,768.65	11,399.35	369.30
State Department for Tourism	105.02	18.70	17.35	0.50	18.11	1.65	13.23	3.12	1.77	32.34	46.09	430.06	687.94	-	687.94
State Department for Wildlife	67.01	12.96	1.40	0.06	28.66	4.87	2.94	0.96	0.36	572.87	44.88	1,748.00	2,484.98	-	2,484.98
State Department for Public Service	355.84	43.03	3.58	1.75	107.62	18.23	43.10	6.13	3.92	9.57	4,322.20	4,845.55	9,760.53	6.70	9,753.83
State Department for Youth	326.36	11.63	3.83	4.79	40.02	9.55	7.37	5.80	8.08	0.20	277.58	-	695.21	-	695.21
State Department for Gender	143.26	10.63	0.55	1.77	17.20	2.96	9.35	2.18	1.07	-	245.44	-	434.43	-	434.43
State Department for East African Community	159.40	35.13	35.04	3.46	19.84	0.37	19.73	2.17	0.21	-	26.85	0.73	302.93	-	302.93
State Department for Regional and Northern Corridor Development	43.26	9.60	1.55	-	-	4.47	6.85	2.38	1.13	-	146.73	1,026.33	1,242.29	215.96	1,026.33

MINISTRY/STATE DEPARTMENT	PERSONNEL EMOLUMENT	OPERATIONS & MAINTENANCE (O&M)										Current Transfers	Gross Expenditure	Appropriations-In-Aid	Net Expenditure
		Domestic Travel	Foreign Travel	Printing and Advertising	Rentals and Rates-Non-Residential	Training	Hospitality	Maintenance Expenses-Motor Vehicles	Maintenance Expenses-Other Assets	Legal Fees	Aggregated Expenses				
State Law Office and Department of Justice	700.87	39.42	10.00	1.78	36.35	7.54	21.83	7.02	5.48	51.12	91.35	966.77	1,939.53	233.30	1,706.23
The Judiciary	4,606.86	341.32	21.38	28.36	28.26	10.08	156.83	70.39	21.74	-	932.14	-	6,217.36	-	6,217.36
Ethics and Anti-Corruption Commission	1,118.59	110.17	7.06	16.14	48.88	44.66	34.45	16.87	10.63	3.13	444.56	-	1,855.13	-	1,855.13
National Intelligence Service	-	-	-	-	-	-	-	-	-	-	-	20,783.07	20,783.07	-	20,783.07
Office of the Director of Public Prosecutions	957.28	87.83	8.61	2.29	117.01	30.48	36.82	0.01	-	-	194.70	-	1,435.05	-	1,435.05
Office of the Registrar of Political Parties	87.44	23.99	0.01	1.04	16.83	4.78	5.73	0.69	0.03	0.02	34.28	987.63	1,162.47	5.80	1,156.67
Witness Protection Agency	156.29	1.08	-	0.38	15.24	0.51	5.16	1.43	1.63	-	73.41	-	255.11	-	255.11
Kenya National Commission on Human Rights	135.54	0.93	-	0.04	18.14	0.50	0.11	1.28	1.00	-	39.17	-	196.72	-	196.72
National Land Commission	488.37	14.89	0.83	3.47	23.13	3.06	12.55	2.71	30.12	-	124.97	-	704.09	-	704.09
Independent Electoral and Boundaries Commission	1,633.47	307.62	105.42	16.12	476.09	50.74	84.69	20.94	8.53	-	830.52	-	3,534.13	-	3,534.13
Parliamentary Joint Services	1,131.06	97.70	121.10	15.32	234.62	76.74	49.61	2.26	33.93	-	591.30	-	2,353.63	-	2,353.63
Parliamentary Service Commission	1,520.77	651.75	586.07	30.87	4.82	48.30	112.66	12.48	16.15	-	376.00	-	3,359.87	-	3,359.87
National Assembly	5,572.16	1,964.61	809.57	60.47	-	30.27	64.64	26.53	3.70	-	1,335.41	-	9,867.37	-	4,987.66
Judicial Service Commission	74.50	38.10	10.66	3.52	11.73	19.73	44.10	2.00	0.01	-	35.84	-	240.18	-	240.18
The Commission on Revenue Allocation	92.57	15.14	-	2.41	27.77	3.23	0.61	4.14	0.38	-	68.13	-	214.39	-	214.39
Public Service Commission	808.90	24.54	1.01	23.48	5.18	18.70	29.88	2.00	1.17	-	153.25	-	1,068.10	-	1,068.10
Salaries and Remuneration Commission	83.01	7.27	-	0.90	17.57	1.44	13.14	1.81	1.66	-	109.07	-	235.88	-	235.88
Teachers Service Commission	134,185.59	34.46	3.85	1.93	11.05	503.76	13.52	22.40	7.96	2.62	10,286.16	-	145,073.29	-	145,073.29
National Police Service Commission	199.81	25.30	-	0.52	28.95	2.81	15.01	3.36	1.19	0.11	83.39	-	360.46	-	360.46
Auditor General	1,083.11	263.23	4.69	6.63	61.82	24.51	14.56	15.02	55.31	-	947.04	-	2,475.91	151.98	2,323.93
Controller of Budget	168.62	3.48	-	0.46	-	1.74	2.31	1.23	0.04	-	16.05	-	193.93	-	193.93
The Commission on Administrative Justice	161.26	5.41	3.29	0.15	15.99	0.92	1.41	1.33	0.30	-	29.09	-	219.16	-	219.16
National Gender and Equality Commission	114.86	9.35	-	2.02	20.31	4.12	1.93	0.71	0.71	-	40.46	-	194.47	-	194.47
Independent Policing Oversight Authority	246.76	23.72	2.23	3.63	31.25	2.98	9.72	7.09	2.31	-	144.94	-	474.63	-	474.63
Total	246,437.60	5,965.02	2,879.71	991.77	3,934.53	1,833.85	2,271.43	805.60	919.28	1,276.04	118,588.67	212,621.83	598,034.66	40,667.65	557,367.02

Source: MDAs and National Treasury

Recurrent expenditure for MDAs is disaggregated into Compensation to Employees, Operations and Maintenance, and Current Transfers to SAGAs, as discussed below. Performance for Semi-Autonomous Government Agencies/State-Owned Enterprises is annexed in this report.

3.5.1 Compensation to Employees

Compensation to Employees includes basic salaries for permanent employees, wages for temporary employees and personal allowances paid as part of the salary, among other payments to staff. The total expenditure under compensation to employees was Kshs.246.37 billion, representing 41 per cent of the Ministerial gross recurrent spending. However, this amount does not include salaries for Kenya Defence Forces and National Intelligence Services under the Security sector, which has not been listed due to the nature of their operations.

3.5.2 Operations and Maintenance

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

In the first half of FY 2021/22, travelling expenditure was Kshs.8.84 billion, growth compared to Kshs.5.89 billion recorded in FY 2020/21. This comprised domestic travel of Kshs.5.96 billion and Kshs.2.88 billion on foreign travel. Expenditure on Rentals and Rates-non-Residential Buildings was Kshs.3.93 billion, while hospitality was Kshs.2.27 billion.

In the analysis of O&M expenditure, some budget line items were listed under aggregated expenses and amounted to Kshs.118.59 billion in the period under review. MDAs recording high expenditures under this category include:

State Department for Interior and Citizen Services - comprised of kshs.3.66 billion for the payment of medical and group personal insurance, Kshs.744.48 billion towards fuel and lubricants, Kshs.662.33 million for utilities supplies and services, Kshs.7.4 billion for other operating expenses, Kshs.2.12 billion for purchasing specialised materials and supplies, and Kshs.343.98 million for purchase of specialised plant, Equipment and Machinery.

Ministry of Foreign Affairs- Kshs.641.99 million for contracted professional services, Kshs.108.47 million for purchase of motor vehicles, Kshs.134.96 million for Scholarships and other education benefits and Kshs.244.31 million for electricity, water, sewerage and gas.

State Department for University Education and Research- Kshs.5.46 billion for domestic loans to individuals and households.

State Department for Early Learning and Basic Education-Kshs.30.63 billion for subsidies to Board of Governors maintained schools, to support free primary and secondary education.

The National Treasury- comprises Kshs.3.88 billion for Medical and group personal insurance, Kshs.5.58 billion for payment of contracted professional services, and Kshs.1.47 billion for membership and subscription fees.

State Department for Social Protection, Pensions and Senior Citizen Affairs and Special Programmes- comprises Kshs.8.86 billion current transfers to individuals and households, Kshs.1.1 billion for emergency relief (food, medicine, blankets) and cash grants) and Kshs.400 million for the Presidential bursary.

Ministry of Petroleum and Mining- Kshs.11.44 billion for Oil Market Stabilization.

National Assembly-Kshs.1.26 billion for Constituency office expenses.

Teachers Service Commission- Kshs.9.99 billion for medical and group personal insurance.

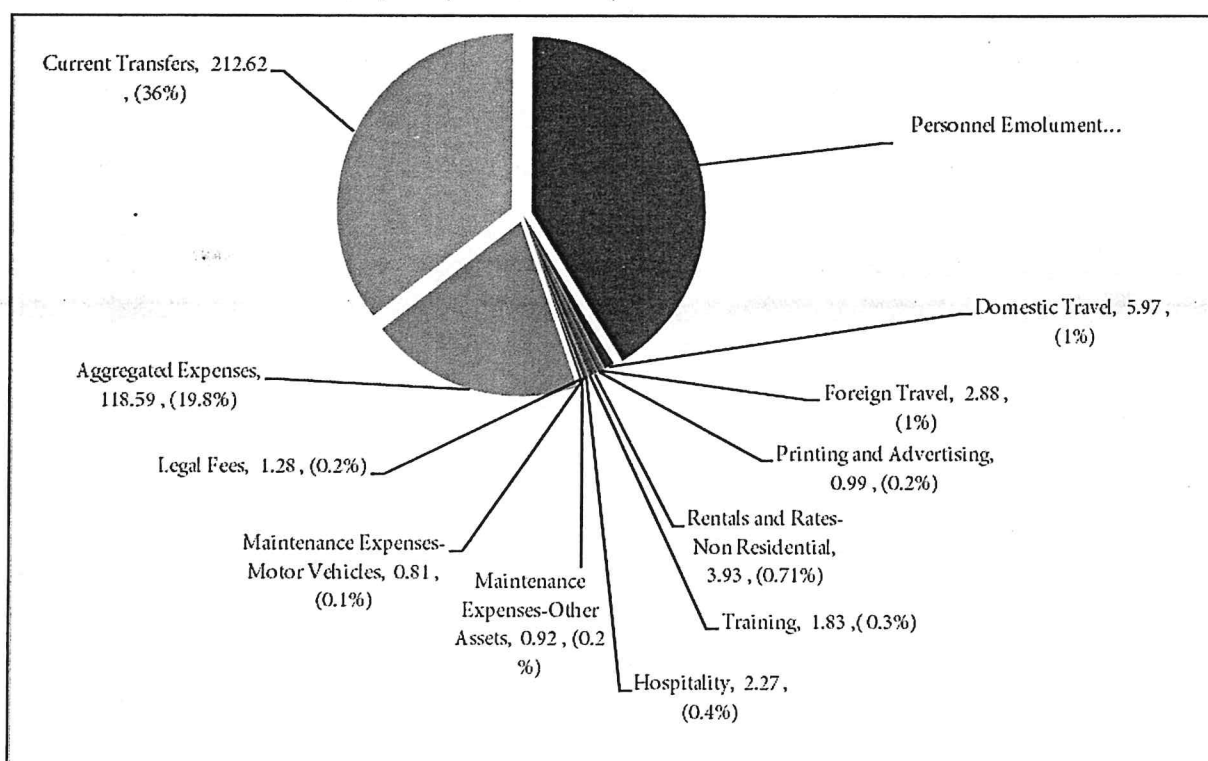
State Department for Public Service - Kshs.4 billion for Employer Contributions to National Social and Health Insurance Scheme.

3.5.3 Current Transfers

Current Transfers by the MDAs may be in the form of Subsidies, Grants or direct transfers to SAGAs, which are meant to complement activities and mandates executed on behalf of parent ministries. In the first half of the FY 2021/22, Current transfers amounted to Kshs.212.62 billion, representing 35.6 per cent of the gross MDAs recurrent expenditure. The Ministry of Defence reported the highest transfer at Kshs.74.18 billion, representing 36 per cent, mainly to the Kenya Defence Forces.

Figure 3.7 shows the composition of MDAs recurrent expenditure for the FY 2021/22.

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



Source: MDAs and National Treasury

3.6 Pending Bills for National Government

Pending bills refer to outstanding financial obligations at the close of the financial year. The total outstanding national government pending bills as of 31st December 2021 amounted to Kshs.467.7 billion. These comprise KSh.414.2 billion (88.6 percent) and KSh.53.5 billion (11.4 per cent) for the State Corporations (SC) and Ministries/State Departments/other government entities, respectively. The SC pending bills include payment to contractors/projects, suppliers, unremitted statutory and other deductions, pension arrears for Local Authorities Pension Trust, and others.¹ Table 3.7 presents pending bills for MDAs as of 31st December, 2021.

¹ Source: Quarterly Economic and Budgetary Review report for period ending 31st December, 2021 by National Treasury.

Table 3.7: MDAs Pending Bills at 31st December 2021

MINISTRY/STATE DEPARTMENT	Balance from Prior Years	Bills for FY 2020/21	Total Pending Bills as at 30 th June, 2021	Amount Paid in First Half FY 2021/22	Pending Bills Considered Ineligible in the first half, FY 2021/22	Outstanding Balance as of 31 st December 2021
	A	B	C=A+B	D	F	G=(C-D-F)
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
The Executive Office of the President	180,837,616	470,930,569	651,768,185	131,092,981	-	520,675,204
The Executive Office of the President - Nairobi Metropolitan Services	-	5,251,613,513	5,251,613,513	1,009,329,725	-	4,242,283,788
State Department for Interior and Citizen Services	1,104,520,897	1,269,152,734	2,373,673,630	708,742,742	-	1,664,930,888
State Department for Correctional Services	-	221,938,896	221,938,896	-	-	221,938,896
State Department for Devolution	620,083,368	188,876,498	808,959,866	-	-	808,959,866
State Department for Development for the ASALs	4,995,406	29,259,465	34,254,871	-	-	34,254,871
Ministry of Foreign Affairs	50,922,891	302,856,384	353,779,275	-	12,949,550	340,829,725
State Department for Vocational and Technical Training	-	22,500,596	22,500,596	15,000,000	7,500,596	-
State Department for University Education	762,328	-	762,328	-	-	762,328
State Department for Early Learning & Basic Education	-	6,413,080	6,413,080	-	-	6,413,080
State Department for Post Training and Skills Development	-	1,070,500	1,070,500	1,070,500	-	-
The National Treasury	-	509,634,792	509,634,792	509,634,792	-	-
State Department of Planning	5,397,937	22,664,908	28,062,845	22,664,908	3,027,937	2,370,000
Ministry of Health	96,871,159	44,810,837	141,681,996	-	-	141,681,996
State Department of Infrastructure	-	-	-	-	-	-
State Department of Transport	6,126,123,186	10,912,843	6,137,036,029	-	-	6,137,036,029
State Department for Shipping and Maritime	-	176,245,737	176,245,737	154,920,863	-	21,324,875
State Department for Housing and Urban Development	237,402,424	3,372,040,925	3,609,443,349	3,168,046,626	-	441,396,724
State Department for Public Works	178,200,732	652,243,854	830,444,586	253,928,282	-	576,516,304
Ministry of Environment and Forestry	23,445,823	73,241,930	96,687,754	34,386,032	-	62,301,722
Ministry of Water, Sanitation and Irrigation	62,600,000	15,700,000	78,300,000	-	-	78,300,000
State Department for Information Communications Technology & Innovation	18,224,829	16,488,841	34,713,670	-	-	34,713,670
State Department for Broadcasting & Telecommunications	443,754,319	526,348,816	970,103,135	-	-	970,103,135
State Department for Sports	1,140,371,688	-	1,140,371,688	-	-	1,140,371,688
State Department for Culture and Heritage	27,820,292	45,897,972	73,718,264	-	-	73,718,264
Ministry of Energy	-	421,438	421,438	-	-	421,438
State Department for Livestock	216,717,627	341,516,639	558,234,267	437,444,531	-	120,789,735
State Department for Fisheries, Aquaculture and the Blue Economy	-	252,422,164	252,422,164	175,787,166	-	76,634,998
State Department for Crop Development & Agricultural Research	2,076,467,200	8,813,206,919	10,889,674,120	72,931,401	-	10,816,742,715
State Department for Cooperatives	-	2,624,246	2,624,246	-	-	2,624,246
State Department for Trade	-	35,956,515	35,956,515	24,531,768	-	11,424,747
State Department for Industrialization	25,084,650	2,326,313	27,410,963	3,126,101	-	24,284,862
State Department for Labour	3,217,787	78,654,606	81,872,393	30,300,392	-	51,572,002
State Department for Social Protection, Pensions & Senior Citizens Affairs and Special Programmes	5,383,960	36,916,450	42,300,410	39,757,272	-	2,543,138

MINISTRY/STATE DEPARTMENT	Balance from Prior Years	Bills for FY 2020/21	Total Pending Bills as at 30 th June, 2021	Amount Paid in First Half FY 2021/22	Pending Bills Considered Ineligible in the first half, FY 2021/22	Outstanding Balance as of 31 st December 2021
	A	B	C=A+B	D	F	G=(C-D-F)
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
State Department for Mining	35,429,881	29,745,894	65,175,775	-	-	65,175,775
State Department for Petroleum	222,772,578	115,954,566	338,727,144	-	-	338,727,144
State Department for Tourism	4,041,905	-	4,041,905	-	-	4,041,905
State Department for Wildlife	2,628,217,024	-	2,628,217,024	-	-	2,628,217,024
State Department for Gender	-	18,935,067	18,935,067	-	-	18,935,067
State Department for Public Service (National Youth Services)	15,578,137,696	-	15,578,137,696	-	-	15,578,137,696
State Department for Public Service - Headquarter	69,163,054	162,253,341	231,416,395	-	-	231,416,395
State Department for Youth Affairs	-	37,696,491	37,696,491	16,341,086	-	21,355,405
State Department for East African Community	4,453,133	8,424,156	12,877,289	-	-	12,877,289
State Department for Regional and Northern Corridor Development	2,218,189,272	9,580,294	2,227,769,566	-	-	2,227,769,566
State Law Office and Department of Justice	73,421,511	63,217,216	136,638,727	-	-	136,638,727
The Judiciary	33,073,613	570,680,879	603,754,492	53,305,928	1,802,160	548,646,404
Ethics and Anti-Corruption Commission	25,382,916	-	25,382,916	-	25,382,916	-
Office of the Director of Public Prosecutions	654,370	1,333,000	1,987,370	1,987,370	-	-
Office of the Registrar of Political Parties	-	1,351,489	1,351,489	893,316	-	458,173
Kenya National Commission on Human Rights	-	8,328,437	8,328,437	8,308,077	-	20,360
National Land Commission	23,730,437	582,936,594	606,667,031	-	-	606,667,031
Independent Electoral and Boundaries Commission	2,266,585,972	33,039,957	2,299,625,929	-	74,857,757	2,224,768,171
Parliamentary Service Commission	11,467,900	71,185,688	82,653,588	82,295,388	-	358,200
National Assembly	61,156,950	18,609,025	79,765,975	18,144,419	-	61,621,556
Parliamentary Joint Services	24,565,471	333,123,267	357,688,738	250,131,356	-	107,557,382
Judicial Service Commission	-	18,656,969	18,656,969	1,154,810	-	17,502,159
The Commission on Revenue Allocation	4,300,227	3,318,294	7,618,521	6,668,521	-	950,000
Public Service Commission	-	912,720	912,720	912,720	-	-
Salaries and Remuneration Commission	-	953,907	953,907	-	-	953,907
National Police Service Commission	527,260	-	527,260	-	-	527,260
Auditor General	-	4,810,295	4,810,295	4,810,295	-	-
The Commission on Administrative Justice	-	2,545,903	2,545,903	2,163,595	-	382,308
National Gender and Equality Commission	-	962,325	962,325	-	-	962,325
Independent Policing Oversight Authority	-	526,925	526,925	516,591	10,334	-
Total	35,934,477,288	24,893,971,683	60,828,448,971	7,240,329,558	125,531,250	53,462,588,162

Source: National Treasury & MDAs

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

The Controller of Budget recommends that all MDAs and State Corporations ensures that settlement of the eligible pending bills is prioritised as a first charge in compliance with the law to avoid further accumulation of pending bills and enhance liquidity and growth of the economy

4. DEVELOPMENT AND RECURRENT EXPENDITURE ANALYSIS BY

4.1 Introduction

This chapter analyses sector performance in the first half of the FY 2021/22. It presents budget allocations to specific MDAs, exchequer issues and actual expenditure, further disaggregated into programmes and sub-programmes. The analysis presents exchequer issues as a percentage of net estimates, whereas expenditure is presented as a percentage of gross estimates. In the period under review, prorated budget performance is at 50 per cent of the annual estimates for both development and recurrent budget.

MDAs are classified into sectors according to the COFOG, which is designed to support fiscal analysis by breaking down Government Fiscal Statistics for comparability across sectors. 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 (EWNRR) (v) General Economic and Commercial Affairs (GECA) (vi) Governance, Justice, Law and Order (GJLO) (vii) Health (viii) National Security (ix) Public Administration and International Relations (PAIR) (x) Social Protection, Culture and Recreation (SPCR) Sectors.

4.2 Agriculture, Rural and Urban Development Sector

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

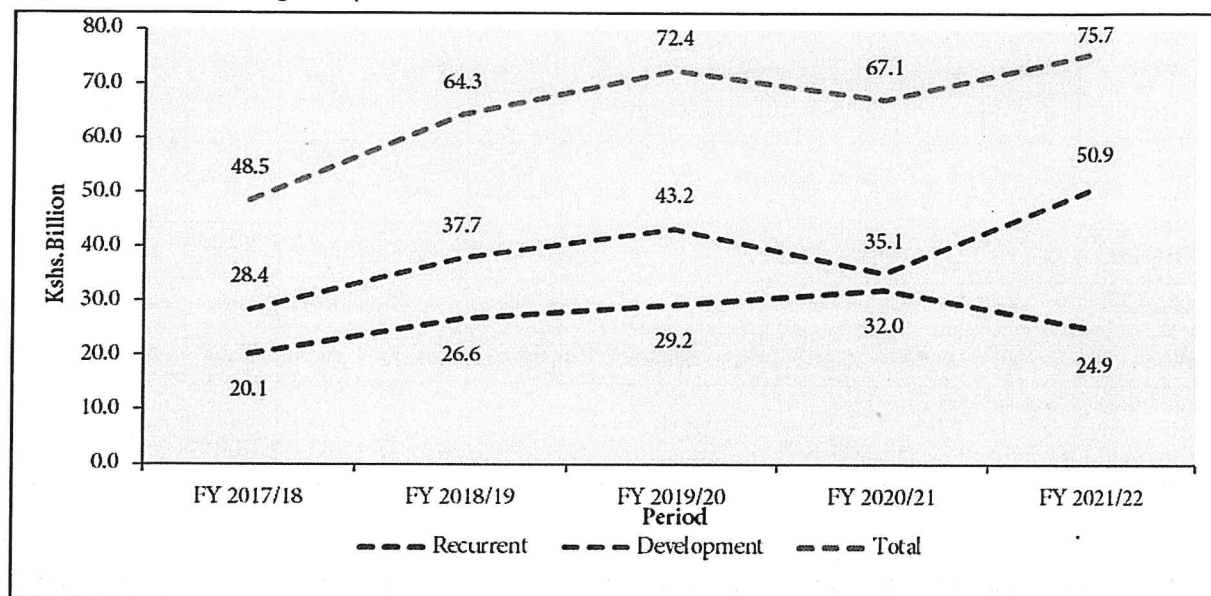
The overall goal of the sector is to attain national food and nutritional security and sustainable fisheries and land management, growth of the co-operatives, and the utilisation of the blue economy. Kenya's economic blueprint, the Kenya Vision 2030, and the Government Agenda on the 'Big Four' economic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

4.2.2 Budget Performance for ARUD Sector

The budgetary allocation to the sector in FY 2021/22 amounted to Kshs.75.73 billion, representing 2 per cent of the gross national budget, compared to Kshs.67.1 billion allocated in FY 2020/21. The allocation comprised Kshs.50.88 billion (67.2 per cent) for development activities and Kshs.24.85 billion (32.8 per cent) for recurrent expenditure. The State Department for Crop Development and Agricultural Research received the highest budgetary allocation at Kshs.44.93 billion (59.3 per cent of the sector's budget), while the NLC had the lowest budgetary allocation at Kshs1.48 billion (2 per cent of the ARUD sector allocation).

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

Figure 4.1: Budgetary Allocation Trend for ARUD Sector



Source: National Treasury

The total exchequer issues to the ARUD sector amounted to Kshs.19.25 billion, representing 29.9 per cent of the sector's net estimates. This amount comprised Kshs.10.94 billion for development expenditure, representing 23.4 per cent of development net estimates and Kshs.8.32 billion for recurrent spending representing 47.4 per cent of recurrent net estimates. Table 4.1 shows ARUD sector analysis of exchequer issues and expenditure in the first half of FY 2021/22.

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

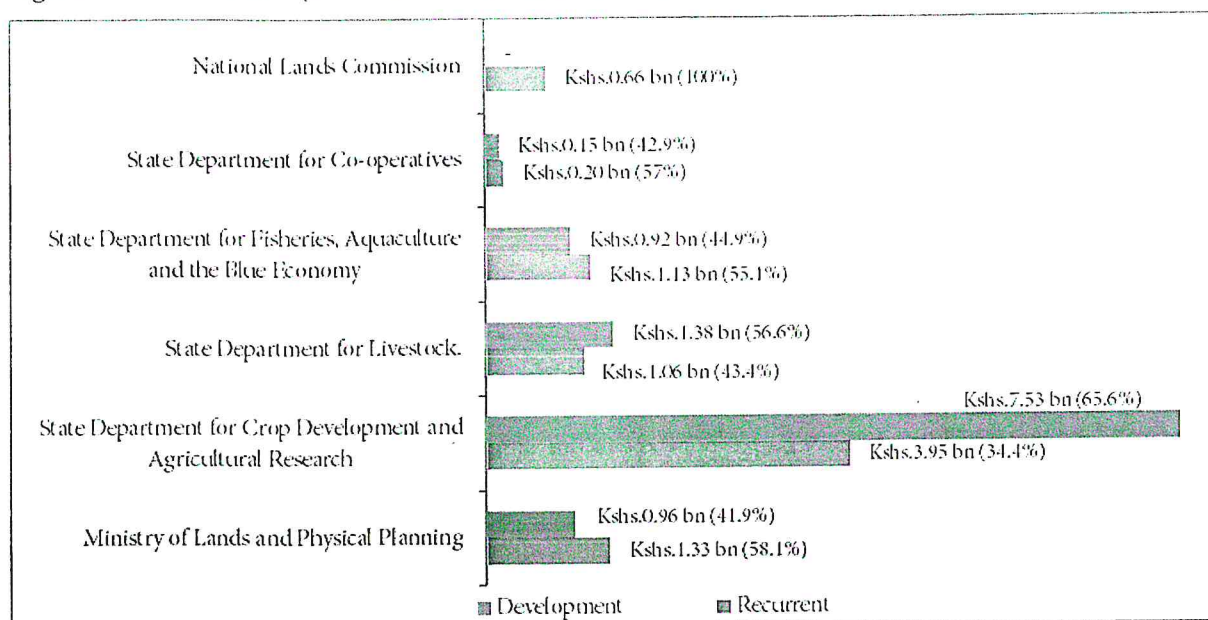
VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Ministry of Lands and Physical Planning	2.43	2.43	0.96	1.07	39.7	44.0	3.04	3.04	1.33	1.32	43.8	43.5
State Department for Livestock	5.65	5.42	1.38	1.51	25.4	26.8	3.43	2.31	1.06	1.10	45.8	32.1
State Department for Crop Development and Agricultural Research	31.50	27.72	7.53	8.15	27.2	25.9	13.44	8.10	3.95	3.96	48.7	29.4
State Department for Fisheries, Aquaculture and the Blue Economy	10.74	10.65	0.92	1.11	8.6	10.3	2.27	2.26	1.13	1.07	49.9	47.4
State Department for Co-operatives	0.52	0.52	0.15	0.15	28.1	28.2	1.23	0.39	0.20	0.77	50.8	62.6
National Land Commission	0.04	0.04	-	0.16	-	41.7	1.44	1.44	0.66	0.70	45.7	48.8
Total	50.88	46.78	10.94	12.00	23.4	23.6	24.85	17.53	8.32	8.93	47.4	35.9
Sector Summary												

VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross Estimates
Development							50.88	46.78	10.94	12.00	23.4	23.6
Recurrent							24.85	17.53	8.32	8.98	47.4	36.1
Total							75.73	63.31	19.25	20.93	29.9	27.6

Source: MDAs and National Treasury

In the period under review, the Ministry of Lands and Physical Planning received the highest proportion of development exchequer issues to development net estimates at 39.7 per cent, while the State Department for Fisheries, Aquaculture and the Blue Economy received the lowest at 8.6 per cent. The State Department for Co-operatives recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 50.8 per cent, while the Ministry of Lands and Physical Planning recorded the lowest ratio of 43.8 per cent. Figure 4.2 shows the exchequer issues to ARUD Sector in the first half of FY 2021/22.

Figure 4.2: Exchequer Issues to ARUD Sector



Source: National Treasury

The total expenditure for the ARUD sector amounted to Kshs.20.93 billion, representing 27.6 per cent of the gross estimates, compared to Kshs.27.76 billion (45.1 per cent), recorded in a similar period of the FY 2020/21. This amount comprised of Kshs.12.0 billion for the development budget representing an absorption rate of 23.6 per cent, compared to 27.8 per cent recorded in a similar period of the FY 2020/21 and Kshs.8.93 billion for recurrent expenditure representing 35.9 per cent of the recurrent gross estimates, compared to 82.5 per cent recorded in a similar period of the FY 2020/21.

The Ministry of Lands and Physical Planning recorded the highest absorption on development budget at 44 per cent while the State Department for Fisheries, Aquaculture and the Blue Economy recorded the lowest

at 10.3 per cent. The State Department for Co-operatives recorded the highest recurrent expenditure to gross estimates at 62.6 per cent, while the State Department for Crop Development and Agricultural Research recorded the lowest at 29.4 per cent.

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

The allocation to the ARUD sector was to fund 11 programmes. Table 4.2 shows a summary of the budget execution by programmes in the first half of the FY 2021/22.

Table 4.2: ARUD Sector Budget Performance by Programmes (Kshs. Billion)

VOTE	Programme	Gross estimates			Expenditure			Absorption (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
Ministry of Lands and Physical Planning	Development Planning and Land Reforms	2.43	3.04	5.48	1.02	1.31	2.34	42.7
State Department for Crop Development and Agricultural Research	General Administration Planning and Support Services	1.84	4.80	6.64	2.01	1.27	3.28	49.4
	Crop Development and Management	27.25	2.91	30.16	5.31	0.39	5.70	18.9
	Agribusiness and Information Management	1.49	0.12	1.60	0.52	0.05	0.57	35.6
	Agricultural Research and Development	0.92	5.60	6.53	0.30	2.24	2.55	39.0
State Department for Livestock	Livestock Resources Management and Development	5.65	3.43	9.08	1.51	1.10	2.61	28.8
State Department for Fisheries, Aquaculture and the Blue Economy	Fisheries Development and Management	7.35	1.96	9.32	0.71	0.92	1.62	17.4
	General Administration Planning and Support Services	0.05	0.19	0.24	0.00	0.07	0.07	29.6
	Development and Coordination of Blue Economy	3.33	0.12	3.45	0.40	0.09	0.49	14.1
State Department for Cooperatives	Cooperative Development and Management	0.52		1.75	0.15	0.20	0.34	19.7
National Land Commission	Land Administration and Management	0.04	1.44	1.48	0.02	0.69	0.70	47.4
Total		50.87	23.61	75.73	11.95	8.33	20.27	27.0

Source: MDAs and National Treasury

Crop Development & Management programme under State Department for Crop Development and Agricultural Research received the highest budgetary allocation at Kshs.30.16 billion (40.78 per cent) of the gross estimates for the sector while Land Administration and Management programme under the National Land Commission had the lowest allocation at Kshs.1.48 million (2%) of the gross estimates for the sector.

An analysis of programme performance shows that the General Administration Planning and Support Services under the State Department for Crop Development and Agricultural Research recorded the highest proportion of programme expenditure to its gross estimates at 49.4 per cent, while Development and Coordination of Blue Economy programme under the State Department for Fisheries, Aquaculture and the Blue Economy recorded the lowest at 14.1 per cent.

Further Analysis of sub-programme performance shows that Food Security Initiative sub-programme under the Crop Development and Management Programme had the highest expenditure at Kshs.4.1 billion, while Agricultural Information Management sub-programme under Agribusiness and Information Management Programme had the lowest expenditure at Kshs.21.3 million.

4.3 Education Sector

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

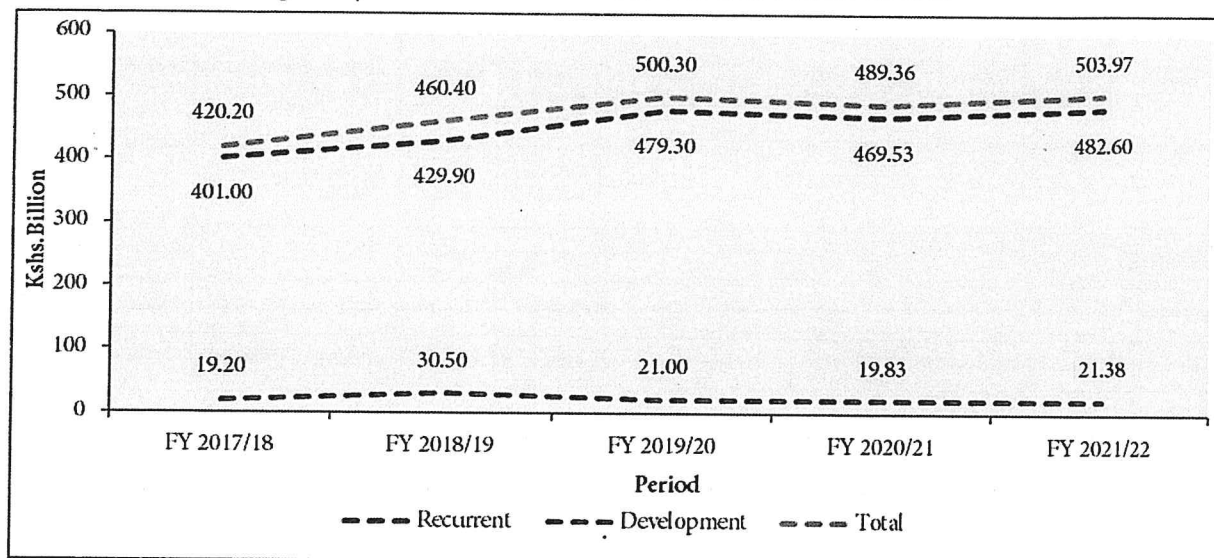
The Education sector is critical in promoting Kenya's political, social, and economic development through developing all-round individuals capable of overcoming prevailing societal challenges. It envisions attaining quality and inclusive education, training and research for sustainable development. The 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. It also envisions contributing to the achievement of the "Big Four Agenda" by providing the requisite skilled human resources and promoting research and development.

4.3.2 Budget Performance for Education Sector

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

TSC received the highest budgetary allocation of Kshs.281.70 billion (55.9 per cent of the sector's funding), which is attributed to its vital role in Teacher management. The State Department for Post Training and Skills Development had the lowest budgetary allocation of Kshs.268 million (0.05 per cent of the sector's funding) for its role in providing an institutional framework to devise and implement national, sectoral and workplace strategies aimed at developing and improving the skills of the Kenyan workforce and management of talent and post-training policy. Figure 4.3 shows the budgetary allocation trends of the Education sector for the period FY 2017/18 to FY 2021/22.

Figure 4.3: Budgetary Allocation Trend for the Education Sector



Source: National Treasury

Total exchequer issues to the Education sector amounted to Kshs.226.70 billion, representing 49.0 per cent of the sector's net estimates. This amount comprised Kshs.4.14 billion for development expenditure, representing 23.1 per cent of development net estimates and Kshs.222.56 billion for recurrent spending representing 50 per cent of recurrent net estimates. Table 4.2 shows the Education sector analysis of exchequer issues and expenditure in the first half of FY 2021/22.

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

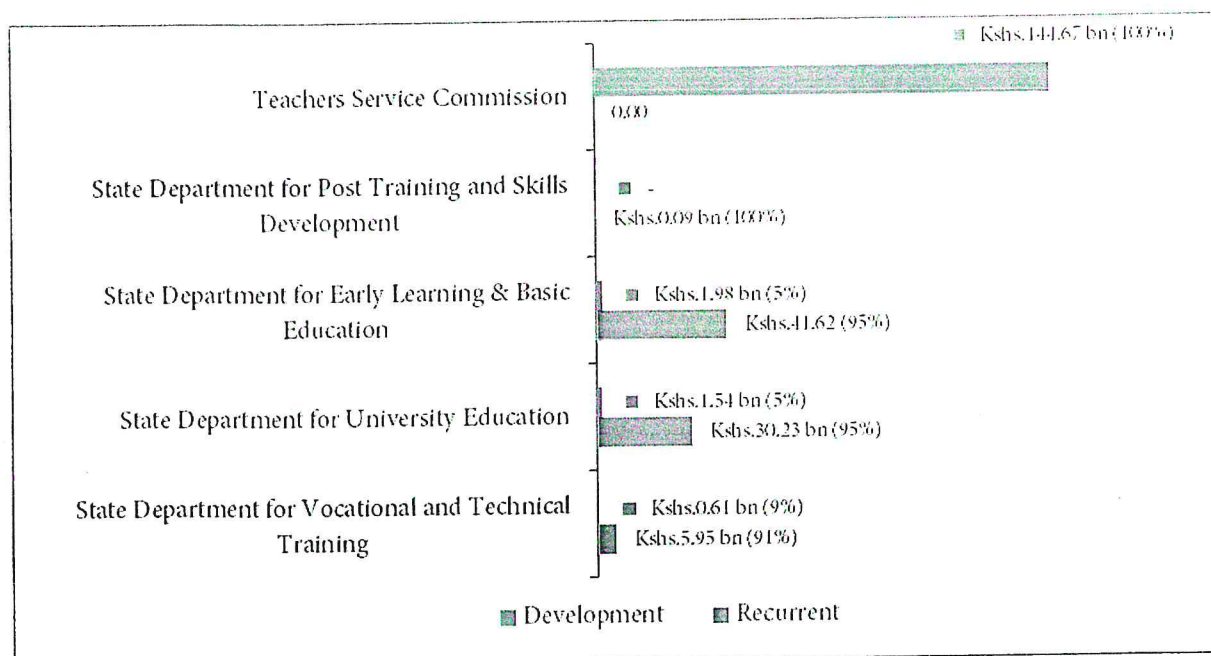
VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department for Vocational and Technical Training	4.65	2.25	0.61	0.96	27.2	34.5	18.65	13.95	5.95	5.92	42.6	31.8
State Department for University Education and Research	4.36	3.61	1.54	1.50	42.7	24.1	91.06	60.30	30.23	30.10	50.1	33.1
State Department for Early Learning and Basic Education	11.73	11.43	1.98	3.60	17.4	30.7	91.56	90.13	41.62	44.74	46.2	48.9
State Department for Post-Training and Skills Development	-	-	-	-	-	-	0.27	0.27	0.09	0.08	32.8	31.1
Teachers Service Commission	0.65	0.65	0.002	0.06	0.004	9.9	281.06	280.54	144.67	145.07	51.6	51.6
Total	21.38	17.93	4.14	6.13	23.1	28.7	482.60	445.19	222.56	225.93	50.0	46.8
Sector Summary												

VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							21.38	17.93	4.14	6.13	23.1	28.7
Recurrent							482.60	445.19	222.56	225.93	50.0	46.8
Total							503.97	463.12	226.70	232.06	49.0	46.0

Source: MDAs and National Treasury

In the period under review, the State Department for University Education received the highest proportion of development exchequer issues to development net estimates at 42.7 per cent, while TSC received the lowest below 1 per cent. The Teachers Service Commission recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 51.6 per cent, while the State Department for Post-Training and Skills Development recorded the lowest ratio of 32.8 per cent. Figure 4.4 shows the exchequer issues to the Education Sector in the first half of the FY 2021/22.

Figure 4.4: Exchequer Issues to the Education Sector



Source: National Treasury

The total expenditure for the Education sector amounted to Kshs. 232.06 billion, representing 46 per cent of the gross estimates, compared to 43.5 per cent recorded in a similar period of the FY 2020/21. This amount comprised of Kshs. 6.13 billion for the development budget representing an absorption rate of 28.7 per cent, compared to 31.3 per cent recorded in a similar period of the FY 2020/21 and Kshs. 225.93 billion for recurrent expenditure representing 46.8 per cent of the recurrent gross estimates, compared to 44.1 per cent recorded in a similar period of the FY 2020/21.

The State Department for Early Learning and Basic Education recorded the highest absorption on development budget at 30.7 per cent while the Teachers Service Commission recorded the lowest at 9.9 per cent. The Teachers Service Commission recorded the highest recurrent expenditure to gross estimates at 51.6 per cent, while the State Department for Post-Training and Skills Development recorded the lowest at 31.1 per cent.

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

The Education sector's budgetary allocation was to fund sixteen programmes. Table 4.3 shows summary of the budget execution by programmes in the first half of the FY 2021/22.

Table 4.3: Education Sector's Programme Performance (Kshs. Billion)

VOTE	Programme	Gross estimates			Expenditure			Absorption (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department for Early Learning & Basic Education	Primary Education	2.17	16.87	19.04	1.03	7.61	8.64	45.4
	Secondary Education	8.83	66.39	75.22	2.03	32.51	34.53	45.9
	Quality Assurance and Standards	0.65	3.70	4.35	0.55	1.09	1.64	37.7
	General Administration, Planning and Support Services	0.08	4.60	4.68	-	1.81	1.81	38.7
State Department for Vocational Training and Technical Training	Technical Vocational Education and Training	4.64	18.47	23.10	0.95	5.85	6.81	29.5
	Youth Training and Development	0.01	0.04	0.05	0.00	0.01	0.02	31.0
	General Administration, Planning and Support Services	-	0.14	0.14	-	0.06	0.06	40.7
State Department for University Education	University Education	4.32	89.91	94.23	1.49	29.58	31.06	33.0
	Research, Science, Technology and Innovation	0.04	0.90	0.94	0.02	0.43	0.44	47.0
	General Administration, Planning and Support Services	-	0.24	0.24	-	0.10	0.10	41.2
State Department for Post Training and Skills Development	Workplace Readiness Services	-	0.09	0.09	-	0.02	0.022	26.1
	Post-Training Information Management	-	0.05	0.05	-	0.01	0.01	13.7
	General Administration, Planning and Support Services	-	0.14	0.14	-	0.05	0.05	40.2
Teachers Service Commission	Teacher Resource Management	0.60	272.63	273.23	0.061	133.89	133.95	49.0
	Governance and Teaching Standards	-	1.01	1.01	-	0.50	0.50	49.0
	General Administration, Planning and Support Services	0.05	7.41	7.46	0.003	2.95	2.95	39.6
Total		21.38	482.60	503.97	6.13	216.47	222.59	44.2

Source: MDAs and National Treasury

Teachers Resource Management programme under Teachers Service Commission received the highest budgetary allocation at Kshs.273.3 billion (54.23 per cent) of the gross estimates for the sector while Post Training Information Management programme under the State Department of Post Training and Skills Development had the lowest allocation at Kshs.47 million (9.32%) of the gross estimates for the sector.

An analysis of programme performance shows that the Teachers Resource Management under the Teachers Service Commission recorded the highest proportion of programme expenditure to its gross estimates at 49.03 per cent, while Post Training Information Management programme under the State Department of Post Training and Skills recorded the lowest at 13.7 per cent.

Further Analysis of sub-programme performance shows that Teacher Resource Planning- Primary sub-programme under the Teachers Resource Management programme had the highest expenditure at Kshs.85.12 billion, while Early Child Development and Education sub-programme under Primary Education Programme had the lowest expenditure at Kshs.1.06 million..

4.4 Strategy, infrastructure and information communication technology (EI&ICT) sector

4.4.1 Introduction

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

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

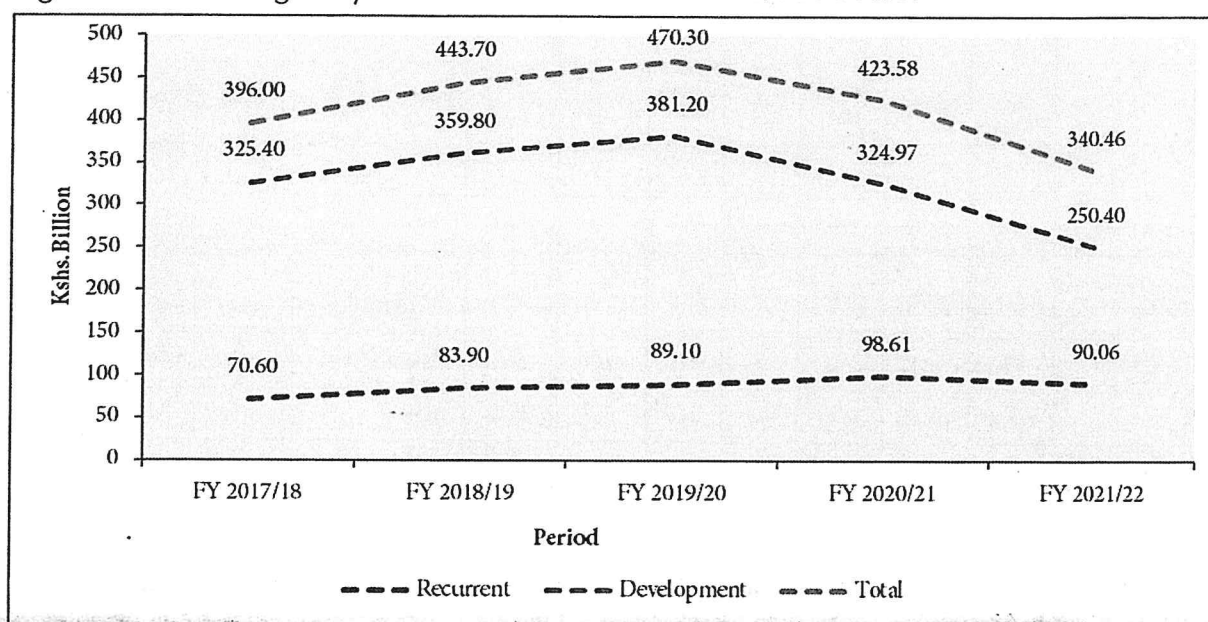
The EI&ICT sector’s critical strategic goals include sustainable transport infrastructure and services, vibrant shipping and maritime industry, affordable and sustainable housing infrastructure, regulated construction industry, universal access to ICT services, and sufficient, secure, efficient, and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

4.4.2 Budget Performance for EI & ICT Sector

The budgetary allocation to the EI&ICT sector in the FY 2021/22 was Kshs.340.46 billion, representing 9 per cent of the gross national budget, compared to Kshs.423.59 billion allocated in the FY 2020/21. The allocation comprised Kshs.250.40 billion (74 per cent), for development programmes and Kshs.90.06 billion (26 per cent), for recurrent expenditure. An analysis of MDAs under the EI&ICT sector shows that rail and road programmes allocation under the State Department for Transport were moved to the National Treasury and therefore reduced the sector gross allocation compared to FY 2020/21. Significant funding in the EI&ICT sector includes Kshs.94.7 billion for ongoing roads and bridges, Kshs.36.1 billion for rehabilitation of roads, Kshs.54.0 billion for maintenance of roads, Kshs.27.2 billion for construction of Standard Gauge Railway Phase II, Kshs.7.5 billion for LAPSET project, among others.

The State Department for Infrastructure received the highest budgetary allocation of Kshs.195.20 billion (57.3 per cent of the sector’s budget), attributed to its critical programmes in construction of roads and bridges and rehabilitation and maintenance of roads in the country. The State Department for Shipping and Maritime had the lowest budgetary allocation of Kshs.2.79 billion (0.9 per cent of the sector’s budget). Figure 4.5 shows the budgetary allocation trend for the EI & ICT Sector for FY 2017/18 to FY 2021/22.

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



Source: National Treasury

Total exchequer issues for the EI&ICT sector amounted to Kshs.54.03 billion, representing 44.3 per cent of the sector's net estimates. This amount comprised Kshs.46.82 billion for development expenditure, representing 44 per cent of development net estimates and Kshs.7.21 billion for recurrent spending representing 46.3 per cent of recurrent net estimates. Table 4.3 shows EI&ICT sector analysis of exchequer issues and expenditure in the first half of the FY 2021/22.

Table 4.4: EI & ICT-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)

VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department for Infrastructure	138.03	59.91	31.21	66.20	52.1	48.0	57.17	1.65	0.65	18.09	39.2	31.6
State Department for Transport	1.35	1.20	0.01	0.35	1.03	25.9	9.43	0.75	0.16	2.75	21.4	29.1
State Department for Shipping and Maritime.	0.75	0.09	-	0.03	-	3.6	2.04	0.50	0.23	1.05	46.9	51.7
State Department for Housing & Urban Development	14.05	13.00	5.89	6.59	45.3	46.9	1.23	1.23	0.51	0.49	41.4	39.4
State Department for Public Works	1.13	0.96	0.51	0.34	53.1	30.3	3.11	2.31	1.24	1.11	53.9	35.6
State Department for Information Communication Technology	21.20	4.71	0.81	7.93	17.2	37.4	1.59	1.52	0.63	0.79	41.6	50.0
State Department for Broadcasting and Telecommunications	0.50	0.50	0.21	0.22	43.0	45.2	6.46	3.83	2.00	3.41	52.3	52.8

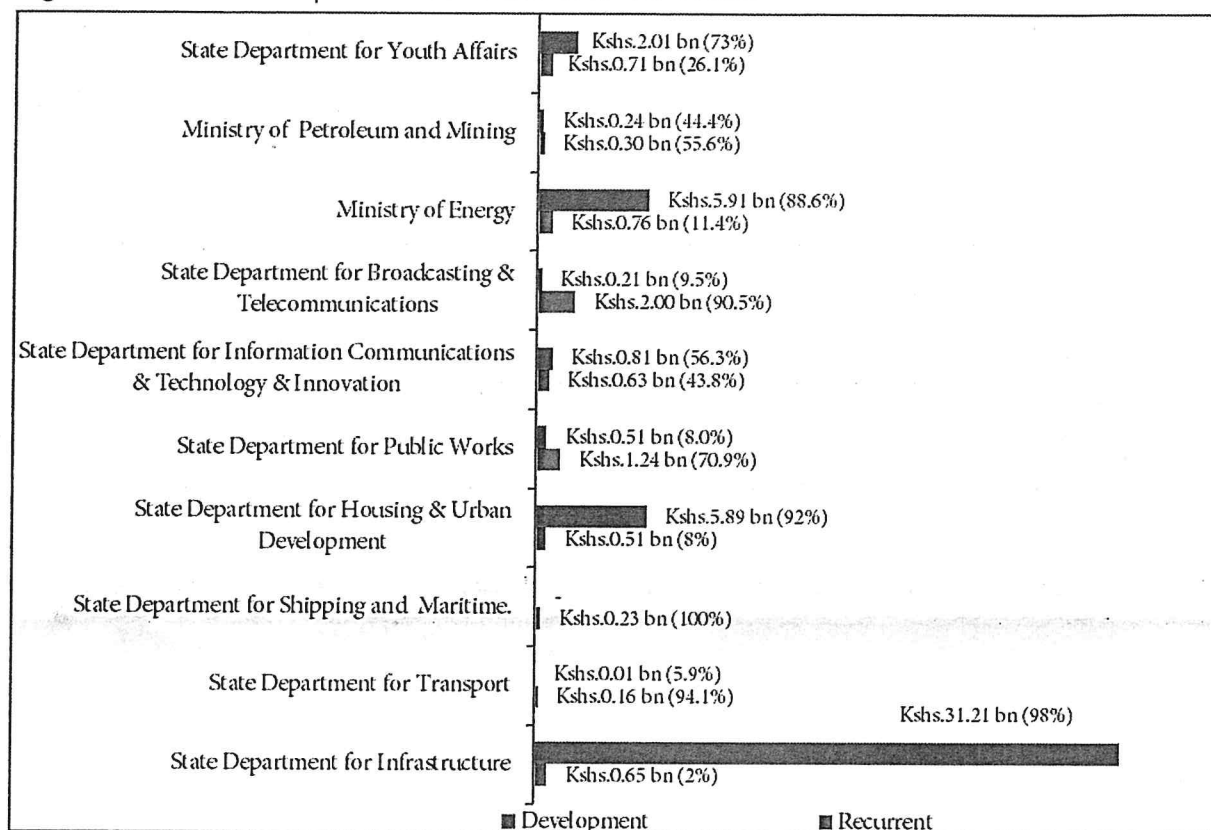
VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Ministry of Energy	67.25	22.39	5.91	12.73	26.4	19.0	6.64	1.58	0.76	0.83	48.1	12.5
Ministry of Petroleum and Mining	2.93	0.77	0.24	0.91	31.6	31.2	0.97	0.74	0.30	11.77	40.9	1218.8*
State Department for Youth Affairs	3.21	2.91	2.01	1.60	69.2	49.9	1.44	1.44	0.71	0.70	49.5	48.3
Total	250.40	106.42	46.82	96.93	44.0	38.7	90.06	15.55	7.21	40.99	46.3	45.5
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							250.40	106.42	46.82	96.93	44.0	38.7
Recurrent							90.06	15.55	7.21	40.99	46.3	45.5
Total							340.46	121.98	54.03	137.91	44.3	40.5

Source: MDAs and National Treasury

*The high absorption of budget by Ministry of Petroleum and Mining is attributed to expenditure incurred towards oil market stabilisation by the government. The CUB recommends regularisation of the vote in the supplementary budget to avoid overdraw by the closure of the financial year.

In the period under review, the State Department for Youth Affairs received the highest proportion of development exchequer issues to development net estimates at 69.2 per cent, while the State Department for Transport received the lowest at 1.0 per cent. The State Department for Public Works recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 53.9 per cent, while the State Department for Transport recorded the lowest ratio of 21.4 per cent. Figure 4.6 shows the EI & ICT sector's exchequer issues in the first half of FY 2021/22.

Figure 4.6: Exchequer Issues to the EI & ICT Sector



Source: National Treasury

The total expenditure for the EI&ICT sector amounted to Kshs.137.921 billion, representing 40.5 per cent of the gross estimates, compared to Kshs.152.18 billion (41.8 per cent), recorded in a similar period of the FY 2020/21. This amount comprised of Kshs.96.93 billion for the development budget representing an absorption rate of 38.7 per cent, compared to 41.9 per cent recorded in a similar period of the FY 2020/21 and Kshs.40.99 billion for recurrent expenditure representing 45.5 per cent of the recurrent gross estimates, compared to 41.6 per cent recorded in a similar period of the FY 2020/21.

The State Department for Youth Affairs recorded the highest absorption on development budget at 49.9 per cent, while the State Department for Shipping and Maritime recorded the lowest at 3.6 per cent. The Ministry of Petroleum and Mining recorded the highest recurrent expenditure to gross estimates at 1,218.8 per cent, which is attributed to expenditure towards oil market stabilisation by the government and approved for expenditure under Article 223 of the Constitution, while the Ministry of Energy recorded the lowest at 12.5 per cent.

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

The EI & ICT sector budgetary allocation was to fund twenty-nine programmes. Table 4.5 shows budget execution by programmes.

Table 4.5: EI & ICT Sector's Programme Performance (Kshs. Billion)

VOTE	Programme	Gross Estimate			Expenditure			Absorption (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department of Transport	General Administration, Planning and Support Services	0.07	0.27	0.34	0.02	0.10	0.12	35.29
	Marine Transport Services	0.33	0.80	1.13	0.00	2.60	0.005	0.460
	Air Transport Services	0.60	8.34	8.95	0.03	0.00	2.64	29.47
	Road Safety	0.35	0.01	0.36	0.03	0.00	0.03	7.96
State Department of Infrastructure	Road Transport	138.03	57.17	195.20	66.20	18.09	84.29	43.18
State Department for Shipping & Maritime Affairs	Marine Transport	0.75	2.04	2.79	0.03	1.14	1.17	41.99
State Department for Housing and Urban Development	Housing Development and Human Settlement	8.18	0.63	8.81	3.45	0.25	3.69	41.91
	Urban and Metropolitan Development	5.88	0.22	6.10	3.14	0.08	3.22	52.80
	General Administration, Planning and Support Services	-	0.38	0.38	0.00	0.16	0.16	43.65
State Department for Public Works	Government Buildings	0.60	0.52	1.11	0.20	0.24	0.44	39.21
	Coastline Infrastructure and Pedestrian Access	0.16	0.16	0.32	0.12	0.08	0.19	60.43
	General Administration, Planning and Support Services	0.01	0.31	0.32	0.01	0.13	0.14	41.85
	Regulation and Development of the Construction Industry	2.13	2.13	4.25	0.02	0.66	0.69	16.11
State Department for ICT & Innovation	General Administration Planning and Support Services	-	0.26	0.26	0.00	0.04	0.04	17.13
	ICT Infrastructure Development	19.95	0.54	20.48	2.17	0.11	2.28	11.13
	E-Government Services	1.26	0.79	2.05	0.13	0.19	0.32	15.81
State Department for Broadcasting & Telecommunication	General Administration Planning and Support Services	-	0.20	0.20	0.00	0.11	0.11	56.22
	Information and Communication Services	0.27	5.14	5.42	0.14	2.79	2.93	54.06
	Mass Media Skills Development	0.12	0.22	0.35	0.04	0.11	0.15	43.31
	Film Development Services Programme	0.11	0.89	1.00	0.05	0.39	0.44	44.65
State Department for Energy	General Administration Planning and Support Services	0.13	0.41	0.54	0.03	0.14	0.18	32.36
	Power Generation	9.89	2.27	12.16	0.91	0.40	1.31	10.77
	Power Transmission and Distribution	54.69	3.74	58.44	11.67	0.20	11.87	20.32
	Alternative Energy Technologies	2.54	0.21	2.75	0.13	0.09	0.22	7.99
Ministry of Petroleum and Mining	Exploration and Distribution of Oil and Gas	2.65	0.34	2.99	0.89	0.04	0.93	31.08
	General Administration Planning and Support Services	0.02	0.28	0.30	0.00	0.01	0.01	3.88
	Mineral Resources Development	0.13	0.29	0.42	0.02	0.04	0.06	15.27
	Geological Survey and Geo-information Management	0.13	0.06	0.19	0.01	0.09	0.09	49.89
State Department for Youth Affairs	Youth Empowerment	3.21	1.44	4.65	1.60	0.70	2.30	49.38

VOTE	Programme	Gross Estimate			Expenditure			Absorption (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
Total		252.17	90.06	342.23	91.04	28.99	120.0	35.07

Source: MDAs and National Treasury

Road Transport programme under the State Department of Infrastructure received the highest budgetary allocation at Kshs.195.20 billion (57.04 per cent) of the gross estimates for the sector while Geological Survey and Geo-information Management under the Ministry of Petroleum and Mining had the lowest allocation at Kshs.188.4 (0.06 per cent) million of the gross estimates for the sector.

An analysis of programme performance shows that the Coastline Infrastructure and Pedestrian Access under the State Department for Public Works recorded the highest proportion of programme expenditure to its gross estimates at 60.43 per cent, while Marine Transport Services programme under the State Department for Transport recorded the lowest at 0.46 per cent.

Further Analysis of sub-programme performance shows that National Grid System sub-programme under the Power Transmission and Distribution programme had the highest expenditure at Kshs.10.71 billion, while Marine Transport sub-programme under Marine Transport Services Programme had the lowest expenditure at Kshs.5.19 million.

4.5 Environment Protection, Water and Natural Resources Sector

4.5.1 Introduction

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

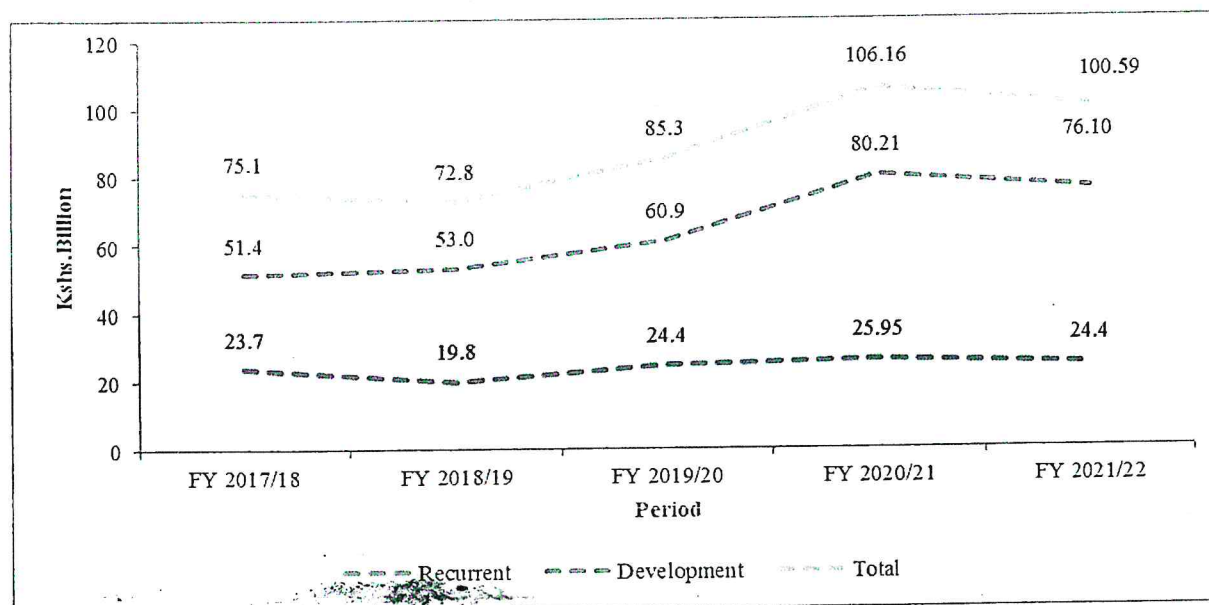
The EPWNR sector plays a critical role in Kenya's economy, securing, stewarding, and sustaining the environment and natural capital of the country. The overall goal of the EPWNR sector is to ensure sustainable development in a clean and secure environment. The specific objectives include: provide policy,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

4.5.2 Budget Performance for EPW&NR Sector

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

The allocation comprised Kshs.76.10 billion (75.7 per cent) for development activities and Kshs.24.49 billion (24.3 per cent) for recurrent expenditure. Ministry of Water, Sanitation and Irrigation received the highest budgetary allocation of Kshs.77.61 billion (77.2 per cent of the sector's allocation), while the State Department for Wildlife had the lowest budgetary allocation Kshs.8.24 billion (8.2 per cent of the sector's allocation). Figure 4.7 shows the budgetary allocation trend for the EPW&NR Sector for FY 2017/18 to FY 2021/22.

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



Source: National Treasury

The total exchequer issues to the EPW&NR sector amounted to Kshs.24.91 billion, representing 45.1 per cent of the sector's net estimates. This amount comprised Kshs.15.93 billion for development expenditure, representing 42.3 per cent of development net estimates, and Kshs.8.99 billion for recurrent spending representing 51 per cent of recurrent net estimates. Table 4.4 shows EPW&NR sector analysis of exchequer issues and expenditure in the first half of FY 2021/22.

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

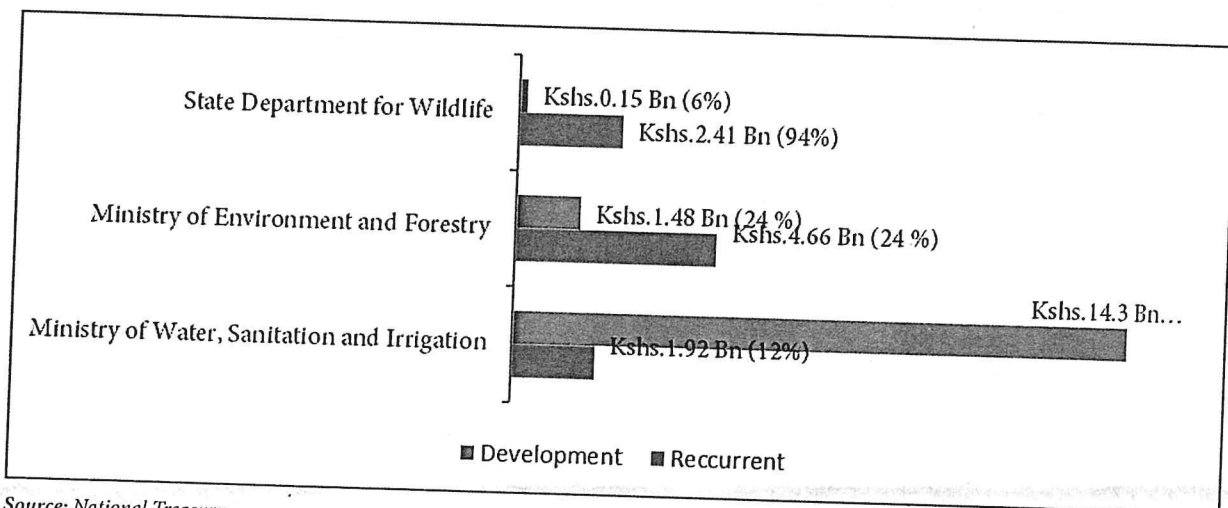
VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Ministry of Water, Sanitation and Irrigation	71.22	33.71	14.30	15.56	42.4	21.8	6.40	4.01	1.92	1.92	47.9	30.0
Ministry of Environment and Forestry	4.25	3.37	1.48	1.42	43.8	33.5	10.48	9.21	4.66	4.98	50.6	47.5
State Department for Wildlife	0.63	0.57	0.15	0.15	26.2	22.9	7.61	4.39	2.41	2.48	54.8	32.6
Total	76.10	37.65	15.93	17.12	42.3	22.5	24.49	17.62	8.99	9.38	51.0	38.3
Sector Summary												
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates						

VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							76.10	37.65	15.93	17.12	42.3	22.5
Recurrent							24.49	17.62	8.99	9.38	51.0	38.3
Total							100.59	55.26	24.91	26.51	45.1	26.4

Source: MDAs and National Treasury

In the period under review, the Ministry of Environment and Forestry received the highest proportion of development exchequer issues to development net estimates at 43.8 per cent, while the State Department for Wildlife received the lowest at 26.2 per cent. The State Department for Wildlife recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 54.8 per cent, while the Ministry of Water, Sanitation and Irrigation recorded the lowest ratio of 47.9 per cent. Figure 4.8 shows the exchequer issues to the EPW&NR Sector in the first half of FY 2021/22.

Figure 4.8: Exchequer Issues to EPW&NR Sector



Source: National Treasury

Total expenditure for the EPW&NR sector amounted to Kshs.26.51 billion, representing 26.2 per cent of the gross estimates, compared to 25.2 per cent recorded in a similar period of the FY 2020/21. This amount comprised of Kshs.17.2 billion for the development budget representing an absorption rate of 22.5 per cent, compared to 21 per cent recorded in a similar period of the FY 2020/21 and Kshs.9.38 billion for recurrent expenditure representing 38.3 per cent of the recurrent gross estimates, compared to 37.3 per cent recorded in a similar period of the FY 2020/21.

Ministry of Environment and Forestry recorded the highest absorption on both development and recurrent budget at 33.5 per cent and 43.1 per cent respectively, while the Ministry of Water, Sanitation, and Irrigation recorded the lowest absorption for both development and recurrent expenditure at 21.8 per cent. 30 per cent.

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

The allocation to the EPW&NR sector was to fund eleven programmes. Table 4.7 shows budget execution by programmes in the first half of the FY 2021/22.

Table 4.7: EPW&NR Sector's Programme (Kshs. Billion)

VOTE	Programme	Gross estimates			Expenditure			Absorption (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
Ministry of Water, Sanitation and Irrigation	General Administration, Planning and Support Services	0.15	0.76	0.91	0.03	0.26	0.28	30.9
	Water Resources Management	14.67	1.66	16.33	2.63	0.48	3.11	19.0
	Water and Sewerage Infrastructure Development	33.54	3.23	36.77	8.04	1.00	9.04	24.6
	Irrigation and Land Reclamation	9.65	0.71	10.36	2.68	0.18	2.86	27.6
	Water Storage and Flood Control	10.78	-	10.78	0.96	-	0.96	8.9
	Water Harvesting and Storage for Irrigation	2.43	0.03	2.46	1.21	0.01	1.22	49.6
	Environment Management and Protection	1.37	1.95	3.32	0.25	0.82	1.06	32.0
	General Administration, Planning and Support Services	-	0.42	0.42	-	0.21	0.21	49.7
Ministry of Environment and Forestry	Meteorological Services	0.40	1.03	1.44	0.14	0.43	0.57	39.7
	Forests and Water Towers Conservation	2.47	7.08	9.55	1.04	3.06	4.10	42.9
	Wildlife Conservation and Management	0.63	7.61	8.24	0.14	2.48	2.63	31.9
State Department for Wildlife								
Total		76.10	24.49	100.59	17.12	8.92	26.04	25.9

Source: MDAs and National Treasury

Water and Sewerage Infrastructure Development programme under the Ministry of Water, Sanitation and Irrigation received the highest budgetary allocation at Kshs.36.77 billion (36.55 per cent) of the gross estimates for the sector while General Administration, Planning and Support Services under the Ministry of Environment and Forestry had the lowest allocation at Kshs.421.7 million of the gross estimates for the sector.

An analysis of programme performance shows that the General Administration, Planning and Support Services under the Ministry of Environment and Forestry recorded the highest proportion of programme expenditure to its gross estimates at 49.7 per cent, while Water Resources Management programme under the Ministry of Water, Sanitation and Irrigation recorded the lowest at 19 per cent.

Further Analysis of sub-programme performance shows that Crop Development and Management sub-programme under the State Department of Crop Development and Agricultural Research had the highest expenditure at Kshs.5.7 billion, while the General Administration, Planning and Support Services sub-programme under State Department of Fisheries, Aquaculture and the Blue Economy had the lowest expenditure at Kshs.70.3 million

4.6 General Economic and Commercial Affairs Sector

4.6.1 Introduction

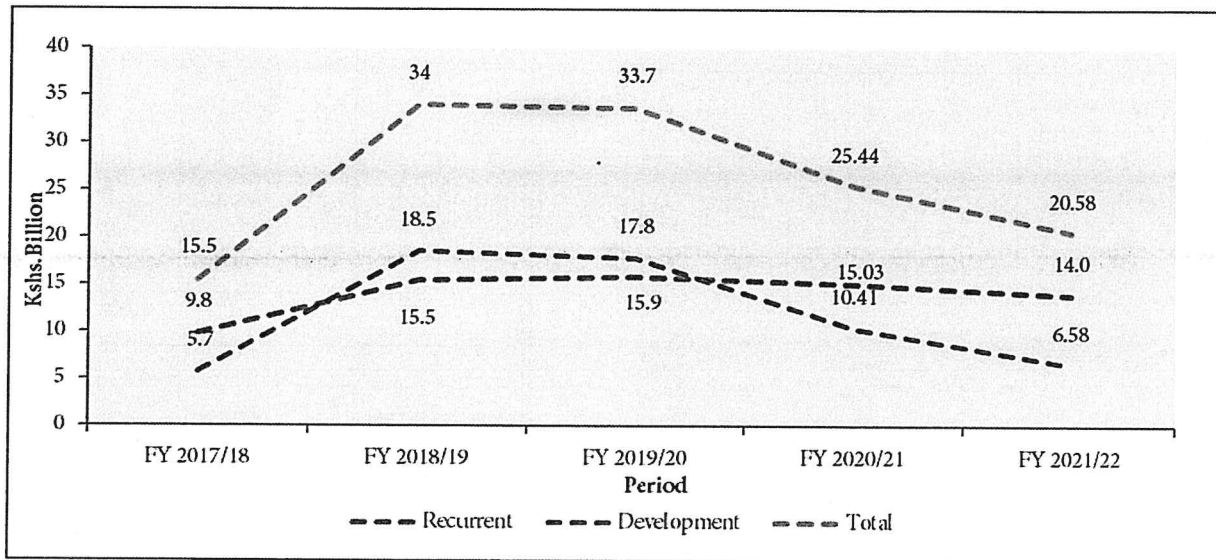
The General Economic and Commercial Affairs (GECA) sector consists of five MDAs, namely the State Departments for Industrialization, Tourism, Trade and Enterprise Development, East African Community, and Regional and Northern Corridor Development.

The GECA sector's strategic goals are aligned towards promoting and developing domestic and regional trade, regional integration, industrialisation, tourism, and regional and northern corridor development.

4.6.2 Budget Performance for GECA Sector

The budgetary allocation to the GECA sector in the FY 2021/22 amounted to Kshs.20.58 billion representing 0.6 per cent of the gross national budget, compared from Kshs.25.44 billion allocated in the FY 2020/21. The decline is attributed to moving the State Department for Co-operatives from GECA to ARUD sector effectively FY 2021/22. The allocation comprises Kshs.6.58 billion (32 per cent) for development activities and Kshs.14 billion (68 per cent) for recurrent expenditure. The State Department for Industrialisation received the highest budgetary allocation of Kshs.6.39 billion (31.0 per cent of the sector's budget), while the State Department for East African Community had the lowest budgetary allocation of Kshs.609.85 million (3 per cent of the sector's funding). Figure 4.9 shows the budgetary allocation trend for the GECA Sector from FY 2017/18 to FY 2021/22.

Figure 4.9: Budgetary Allocation Trend for the GECA Sector



Source: National Treasury

The total exchequer issues to the GECA sector amounted to Kshs.6.65 billion, representing 45 per cent of the sector's net estimates. This amount comprised Kshs.2.45 billion for development expenditure, representing 41.1 per cent of development net estimates and Kshs.4.21 billion for recurrent spending representing 47.7 per cent of recurrent net estimates. Table 4.5 analyses exchequer issues and expenditure to the GECA sector in the first half of FY 2021/22.

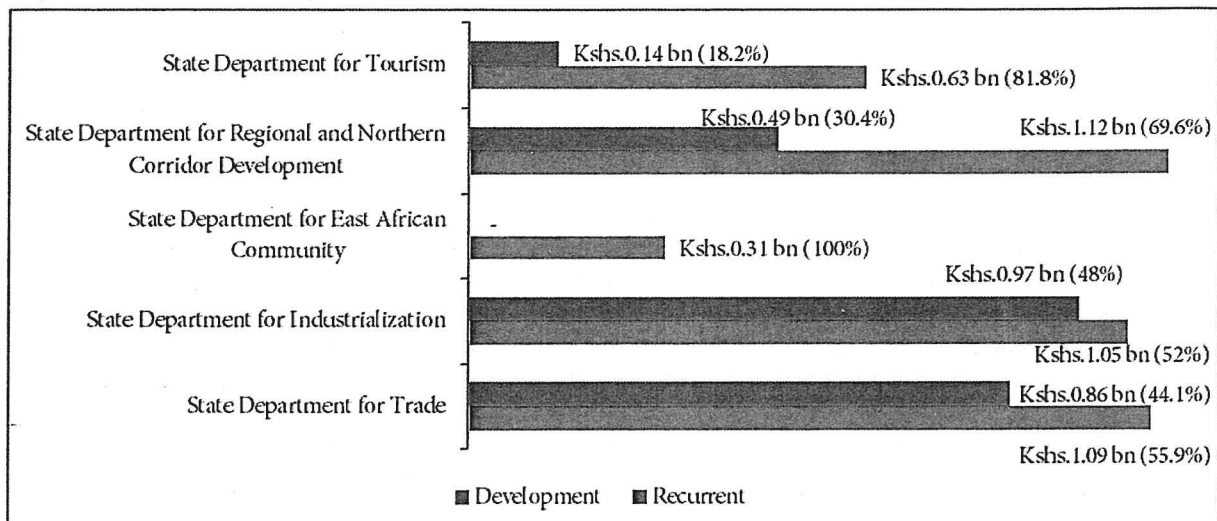
Table 4.8: GECA Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)

VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department for Trade and Enterprise Development	1.74	1.24	0.86	0.52	69.5	29.8	2.29	2.24	1.09	0.96	48.5	41.8
State Department for Industrialisation	3.27	3.27	0.97	0.99	29.5	30.2	3.11	2.29	1.05	1.40	46.0	44.9
State Department for East African Community	-	-	-	-	-	-	0.61	0.61	0.31	0.30	51.3	49.7
State Department for Regional and Northern Corridor Development	1.10	0.97	0.49	0.49	50.3	44.4	2.79	2.31	1.12	1.24	48.8	44.6
State Department for Tourism	0.48	0.48	0.13	0.14	28.2	29.7	5.21	1.37	0.63	0.69	45.6	13.2
Total	6.58	5.95	2.45	2.14	41.1	32.4	14.00	8.83	4.21	4.59	47.7	32.8
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							6.58	5.95	2.45	2.14	41.1	32.4
Recurrent							14.00	8.83	4.21	4.59	47.7	32.8
Total							20.58	14.78	6.65	6.72	45.0	32.7

Source: MDAs and National Treasury

In the period under review, the State Department for Trade and Enterprise Development received the highest proportion of development exchequer issues to development net estimates at 69.5 per cent, while the State Department for Tourism received the lowest at 28.2 per cent. The State Department for East African Community recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 51.3 per cent, while the State Department for Tourism recorded the lowest ratio of 45.6 per cent. Figure 4.10 shows the exchequer issues to GECA Sector in the first half of FY 2021/22.

Figure 4.10: Exchequer Issues to the GECA Sector



Source: National Treasury

The total expenditure for the GECA sector amounted to Kshs.6.72 billion, representing 32.7 per cent of the gross estimates, compared to 30.6 per cent recorded in a similar period of the FY 2020/21. This amount comprised of Kshs.2.14 billion for the development budget representing an absorption rate of 32.4 per cent, compared to 35.8 per cent recorded in a similar period of the FY 2020/21 and Kshs.4.59 billion for recurrent expenditure representing 32.8 per cent of the recurrent gross estimates, compared to 26.6 per cent recorded in a similar period of the FY 2020/21.

The State Department for Regional and Northern Corridor Development recorded the highest absorption on development budget at 44.4 per cent while the State Department for Tourism recorded the lowest at 29.7 per cent. The State Department for East Africa Community recorded the highest recurrent expenditure to gross estimates at 49.7 per cent, while the State Department for Tourism recorded the lowest at 13.2 per cent.

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

The budgetary allocation was to fund seven programmes. Table 4.9 shows budget execution by programmes by GECA sector in the first half of the FY 2021/22.

Table 4.9: GECA Sector's Programme (Kshs. Billion)

VOTE	Programme	Gross estimates			Expenditure			Absorption (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department for Industrialization	General Administration Planning and Support Services	-	0.43	0.43	-	0.14	0.14	33.6
	Industrial Development and Investments	0.84	1.44	2.28	0.42	0.63	1.05	46.1
	Standards and Business Incubation	2.43	1.25	3.68	0.57	0.62	1.19	32.4
State Department for Trade and Enterprise Development	Trade Development and Promotion	1.74	2.29	4.03	0.55	1.03	1.58	39.3
State Department for East African Community	East African Affairs and Regional Integration	-	0.61	0.61	-	0.30	0.30	49.7
State Department for Regional and Northern Corridor Development	Integrated Regional Development	1.10	2.79	3.88	0.49	1.11	1.60	41.2
State Department for Tourism	Tourism Development and Promotion	0.48	5.21	5.68	0.14	0.65	0.80	14.0
Total		7.11	15.23	22.33	2.32	4.70	7.01	31.39

Source: MDAs and National Treasury

Tourism Development and Promotion programme under the State Department for Tourism received the highest budgetary allocation at Kshs.5.68 billion (25.4 per cent) of the gross estimates for the sector while General Administration Planning and Support Services under the State Department for Industrialization had the lowest allocation at Kshs.426.45 million of the gross estimates for the sector.

An analysis of programme performance shows that the East African Affairs and Regional Integration under the State Department for East African Community recorded the highest proportion of programme expenditure to its gross estimates at 49.7 per cent, while Tourism Development and Promotion programme under the State Department for Tourism recorded the lowest at 14 per cent.

Further Analysis of sub-programme performance shows that Integrated Basin Based Development sub-programme under the Integrated Regional Development programme had the highest expenditure at Kshs.1.53 billion, while Management of Northern Corridor sub-programme under Integrated Regional Development Programme had the lowest expenditure at Kshs.17.14 million.

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

4.7.1 Introduction

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

The 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, representation of the national government in civil proceedings and matters before foreign courts and tribunals, and dispensation of justice. The GJLO sector also plays a significant role in promoting good governance, integrity, and corruption eradication, providing public prosecution services, regulating political parties, protecting witnesses and human rights. Further, the sector also plays an instrumental role in the delimitation of electoral boundaries and management of the electoral process, promoting gender equality, the inclusion of marginalised groups and communities, and oversight of police operations.

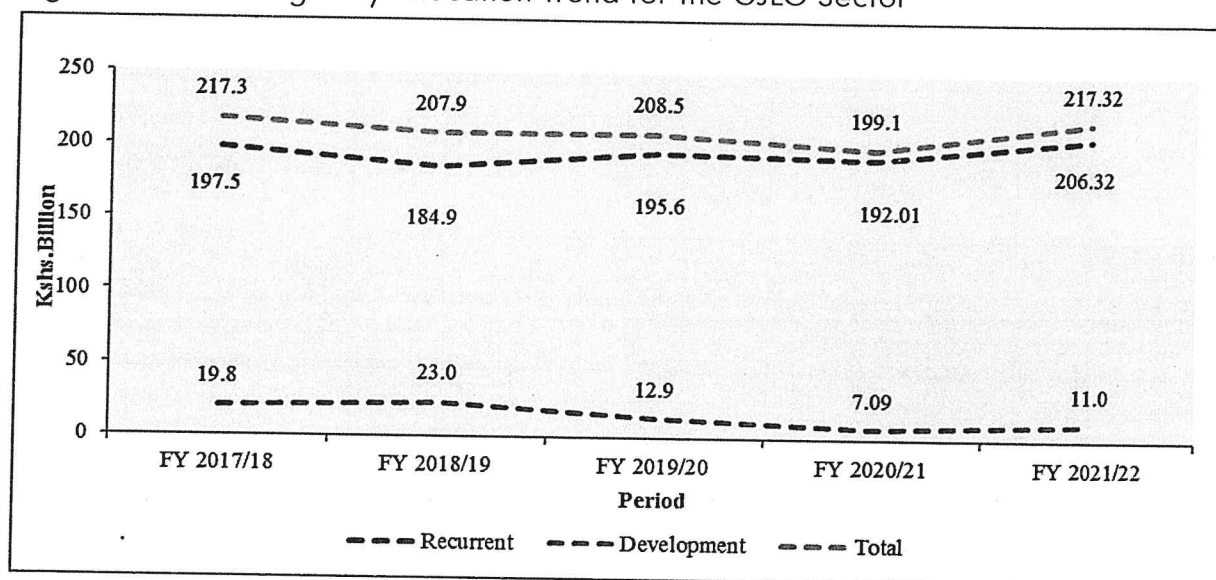
Besides, this sector plays a role in border management, peace-building and conflict management, registration services, regulation of the gaming industry, provision of population management services, eradicating drugs and substance abuse, crime research and government printing services. It also plays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

4.7.2 Budget Performance for GJLO Sector

The budgetary allocation to the GJLO Sector in the FY 2021/22 was Kshs.217.32 billion, representing 6 per cent of the gross national budget, compared to Kshs.199.10 billion allocated in the FY 2020/21. The allocation comprises Kshs.11 billion (5 per cent) for development activities and Kshs.206.32 billion (95 per cent) for recurrent expenditure. The budgetary allocation growth compared to FY 2020/21 is attributed to the additional funding to IEBC towards preparations for the 2022 general elections and the National Police service budget under the State Department for Interior and Citizen Services.

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

Figure 4.11: Budgetary Allocation Trend for the GJLO Sector



Source: National Treasury

The total exchequer issues to the GJLO sector amounted to Kshs.98.43 billion, representing 46 per cent of the sector's net estimates, comprised of Kshs.4.40 billion for development expenditure, representing 42.1 per cent of development net estimates and Kshs.94.04 billion for recurrent spending representing 46.2 per cent of recurrent net estimates. Table 4.6 shows the GJLO sector analysis of exchequer issues and expenditure in the first half of FY 2021/22.

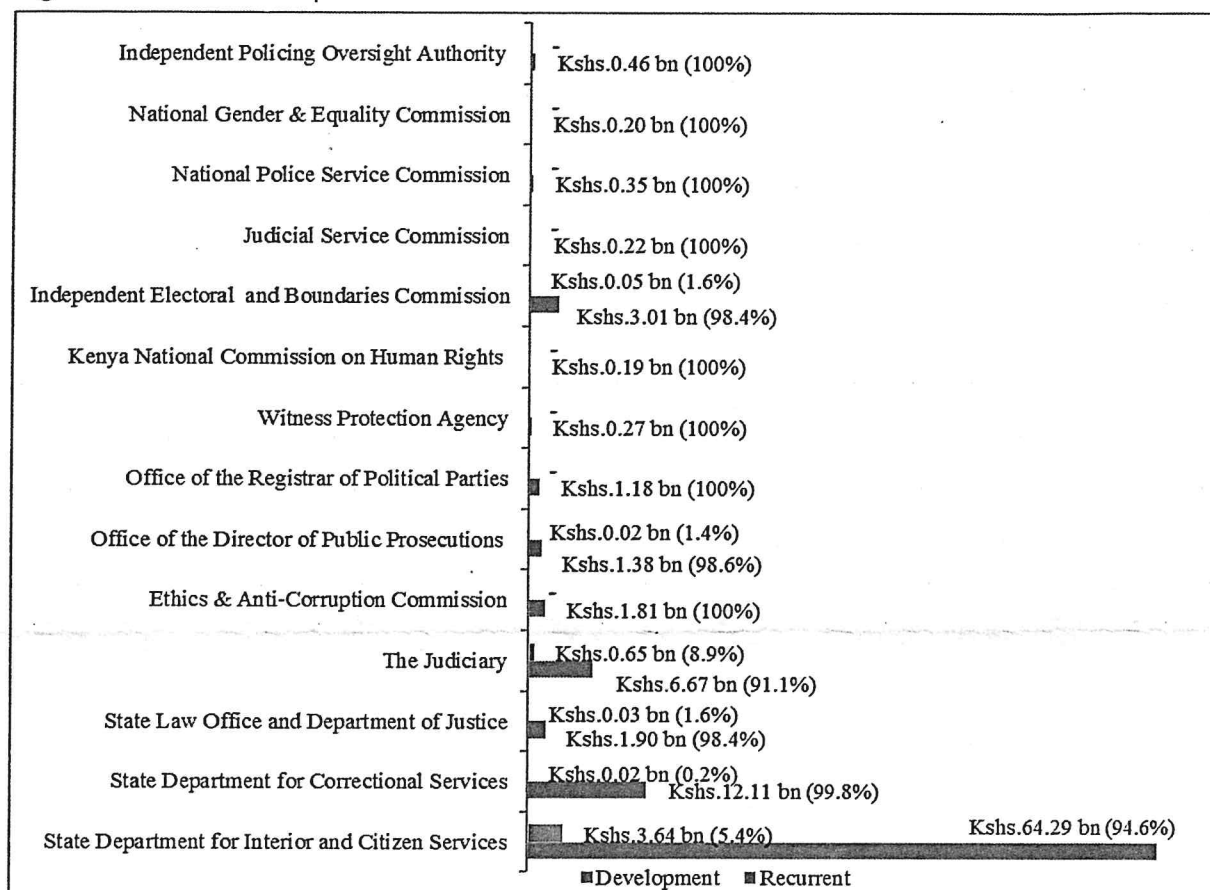
Table 4.10: GJLO Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)

VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department for Interior and Citizen Services	7.23	7.17	3.64	5.15	50.7	71.2	131.36	129.26	64.29	66.71	49.7	50.8
State Department for Correctional Services	0.91	0.84	0.02	0.04	1.9	4.3	28.75	28.75	12.11	11.70	42.1	40.7
State Law Office and Department of Justice	0.18	0.18	0.03	0.06	19.2	31.6	4.98	4.43	1.90	1.94	42.9	39.0
The Judiciary	2.33	1.90	0.65	1.13	34.1	48.3	15.00	15.00	6.67	6.22	44.4	41.4
EACC	0.07	0.07	-	0.01	-	9.9	3.26	3.26	1.81	1.86	55.4	56.9
ODPP	0.15	0.15	0.02	0.03	10.9	21.5	3.13	3.13	1.38	1.44	44.1	45.9
ORPP	-	-	-	-	-	-	1.96	1.96	1.18	1.16	60.1	59.3
WPA	-	-	-	-	-	-	0.49	0.49	0.27	0.26	55.8	52.2
KNCHR	-	-	-	-	-	-	0.41	0.41	0.19	0.20	46.7	48.1
IEBC	0.13	0.13	0.05	0.12	36.9	93.3	14.23	14.23	3.01	3.53	21.2	24.8
JSC	-	-	-	-	-	-	0.58	0.58	0.22	0.24	38.1	41.3
NPSC	-	-	-	-	-	-	0.79	0.79	0.35	0.36	44.5	45.4
NGEC	-	-	-	-	-	-	0.44	0.44	0.20	0.19	45.2	44.5
IPOA	-	-	-	-	-	-	0.95	0.95	0.46	0.47	48.6	50.0
Total	11.00	10.43	4.40	6.53	42.1	59.4	206.32	203.67	94.04	96.28	46.2	46.7
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							11.00	10.43	4.40	6.53	42.1	59.4
Recurrent							206.32	203.67	94.04	96.28	46.2	46.7
Total							217.32	214.10	98.43	102.81	46.0	47.3

Source: MDAs and National Treasury

In the period under review, the State Department for Interior and Citizen Services received the highest proportion of development exchequer issues to development net estimates at 50.7 per cent, while the State Department for Correctional Services received the lowest at 1.9 per cent. The Office of the Registrar of Political Parties recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 60.1 per cent, while the Independent Electoral and Boundaries Commission recorded the lowest ratio of 21.2 per cent. Figure 4.12 shows the exchequer issues to GJLO Sector in the first half of the FY 2021/22.

Figure 4.12: Exchequer Issues to the GJLOS Sector



Source: National Treasury

The total expenditure for the GJLO sector amounted to Kshs.102.81 billion, representing 47.3 per cent of the gross estimates, compared to 46.7 per cent recorded in a similar period of the FY 2020/21. The amount comprised of Kshs.6.53 billion for the development budget representing an absorption rate of 59.4 per cent, compared to 35.5 per cent recorded in a similar period of the FY 2020/21 and Kshs.96.28 billion for recurrent expenditure representing 46.7 per cent of the recurrent gross estimates, compared to 47.4 per cent recorded in a similar period of the FY 2020/21.

The State Department for Interior and Citizen Services recorded the highest absorption on development budget at 71.2 per cent while the State Department for Correctional Services recorded the lowest at 4.1 per cent. The Office of the Registrar of Political Parties recorded the highest recurrent expenditure to gross estimates at 59.3 per cent, while the Independent Electoral and Boundaries Commission recorded the lowest at 24.8 per cent.

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

The GJLO sector allocation was to fund twenty-five programmes. Table 4.11 shows budget execution by programmes by GJLO sector in the first half of the FY 2021/22.

Table 4.11: GJLOS Sector's Programme (Kshs. Billion)

VOTE	Programme	Gross estimates			Expenditure			Absorption (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department for Interior and Citizen Services	Policing services	1.67	98.90	100.57	1.45	49.27	50.71	50.4
	Planning, Policy Coordination and Support Services	0.10	0.96	1.06	0.05	0.46	0.51	48.4
	Government Printing Services	0.05	0.69	0.74	0.02	0.33	0.35	47.1
	Road Safety	0.52	2.20	2.73	0.11	0.54	0.65	23.9
	Population Registration Services	1.03	3.82	4.84	0.96	2.13	3.10	63.9
	General Administration, Planning and Support Services	3.02	22.74	25.75	2.26	12.97	15.23	59.1
	Migration and Citizen Services Management	0.85	2.04	2.89	0.29	1.01	1.30	45.0
State Department for Correctional Services	Prison Services	0.69	26.53	27.22	-	10.66	10.66	39.2
	Probation and After Care Services	0.21	1.87	2.07	-	0.58	0.58	28.0
	General Administration, Planning and Support Services	0.01	0.35	0.36	-	0.12	0.12	33.4
State Law Office and Department of Justice	Legal Services	-	2.40	2.40	-	1.03	1.03	43.2
	Governance, Legal Training and Constitutional Affairs	0.09	1.88	1.97	0.03	0.81	0.83	42.4
	General Administration, Planning and Support Services	0.09	0.71	0.80	0.03	0.30	0.33	41.7
The Judiciary	Dispensation of Justice	2.33	15.00	17.34	1.13	6.22	7.34	42.4
Ethics and Anti-Corruption Commission	Ethics and Anti-Corruption	0.07	3.26	3.33	0.01	1.86	1.86	56.0
Office of Director of Public Prosecutions	Public Prosecution Services	0.15	3.13	3.28	0.03	1.44	1.47	44.8
Office of the Registrar of Political Parties	Registration, Regulation and Funding of Political Parties	-	1.96	1.96	-	1.16	1.16	59.3
Witness Protection Agency	Witness Protection	-	0.49	0.49	-	0.25	0.25	50.9
Kenya National Commission of Human Rights	Protection and Promotion of Human Rights	-	0.41	0.41	-	0.20	0.20	48.1
Independent Electoral and Boundaries Commission	Management of Electoral Processes	0.13	14.12	14.25	0.05	3.52	3.56	25.0
	Delimitation of Electoral Boundaries	-	0.10	0.10	-	0.02	0.02	18.4
Judicial Service Commission	General Administration, Planning and Support Services	-	0.58	0.58	-	0.24	0.24	41.3
National Police Service Commission	National Police Service Human Resource Management	-	0.79	0.79	-	0.36	0.36	45.4
National Gender and Equality Commission	Promotion of Gender Equality and Freedom from Discrimination	-	0.44	0.44	-	0.19	0.19	44.5
Independent Police Oversight Authority	Policing Oversight Services	-	0.95	0.95	-	0.47	0.47	50.0
Total		11.00	206.32	217.32	6.42	96.13	102.55	47.2

Source: MDAs and National Treasury

Policing Services programme under the State Department for Interior and Citizen Services received the highest budgetary allocation at Kshs.100.57 billion (46.23per cent) of the gross estimates for the sector while Delimitation of Electoral Boundaries under the Independent Electoral and Boundaries Commission had the lowest allocation at Kshs.101.2 million (0.5 per cent) of the gross estimates for the sector.

An analysis of programme performance shows that the Registration, Regulation and Funding of Political Parties under the Office of the Registrar of Political Parties recorded the highest proportion of programme expenditure to its gross estimates at 59.3 per cent, while Delimitation of Electoral Boundaries programme under the Independent Electoral and Boundaries Commission recorded the lowest at 18.4 per cent.

Further Analysis of sub-programme performance shows that Kenya Police Services sub-programme under the Policing Services programme had the highest expenditure at Kshs.27.86 billion, while Compliance and Audit sub-programme under National Police Service Human Resource Management Programme had the lowest expenditure at Kshs.5.4 million.

4.8 Health Sector

4.8.1 Introduction

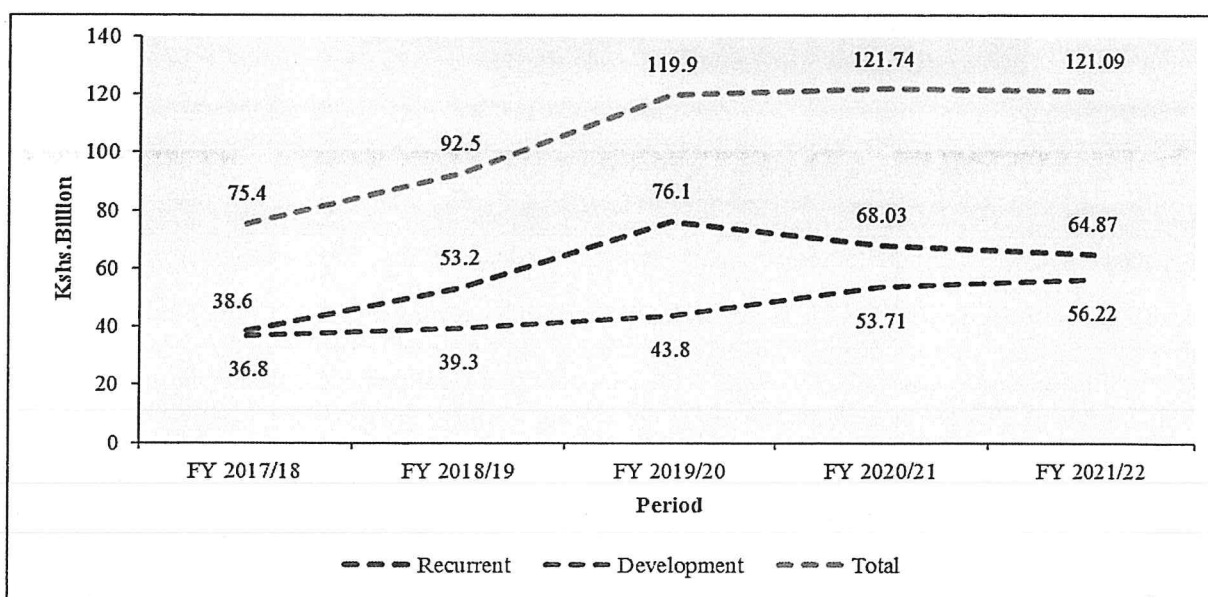
Health is a devolved function under the Fourth Schedule of the Constitution of Kenya. At the national level Health sector is responsible for providing and coordinating health policy formulation, ensuring quality service delivery, and regulating health care.

The Health sector has only one Ministry of Health and other 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 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 the FY 2021/22 was Kshs.121.09 billion, representing 3 per cent of the gross national budget, compared to Kshs.121.75 billion allocated in the FY 2020/21. The allocations comprised Kshs.56.22 billion (46 per cent) for development activities and Kshs.64.87 billion (54 per cent) for recurrent expenditure. Figure 4.13 shows the budgetary allocation for the Health sector for FY 2017/18 to FY 2021/22.

Figure 4.13: Budgetary Allocation Trend for the Health Sector



Source: National Treasury

Total exchequer issues to the Health sector amounted to Kshs.32.48 billion, representing 35.3 per cent of the sector's net estimates, comprised of Kshs.11.44 billion for development expenditure, representing 25.6 per

cent of development net estimates and Kshs.21.04 billion for recurrent spending representing 44.3 per cent of recurrent net estimates. Table 4.7 shows the Health sector analysis of exchequer issues and expenditures in the first half of FY 2021/22.

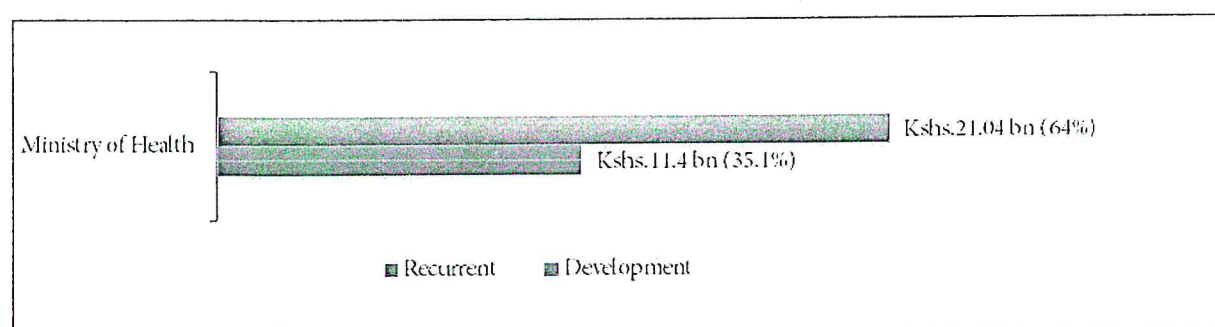
Table 4.12: Health Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)

VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Ministry of Health	56.22	44.69	11.4	22.35	25.6	39.8	64.87	47.45	21.04	22.38	44.3	34.5
Total	56.22	44.69	11.4	22.35	25.6	39.8	64.87	47.45	21.04	22.38	44.3	34.5
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							56.22	44.69	11.4	22.35	25.6	39.8
Recurrent							64.87	47.45	21.04	22.38	44.3	34.5
Total							121.09	92.14	32.48	44.74	35.3	36.9

Source: MDAs and National Treasury

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

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



Source: National Treasury

The total expenditure for the Health Sector in the period under review amounted to Kshs.44.74 billion, representing 36.9 per cent of the gross budget, compared to 28.9 per cent recorded in a similar period FY 2020/21. This amount comprised of Kshs.22.35 billion spent on development activities representing an absorption rate of 39.8 per cent, compared to 27 per cent in a similar period FY 2020/21 and Kshs.22.38 billion on recurrent activities representing 34.5 per cent on recurrent gross estimates, compared to 30.4 per cent recorded in a similar period, FY 2020/21.

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

The Health sector allocation was to fund five programmes. Table 4.13 shows budget execution by programmes by the health sector in the first half of FY 2021/22.

Table 4.13: Health Sector's Programme (Kshs. Billion)

VOTE	Programme	Gross estimates			Expenditure			Absorption (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
Ministry of Health	Preventive, Promotive & RMNCAH*	22.50	3.02	25.52	5.19	1.42	6.61	25.9
	National Referral & Specialized Services	11.60	36.10	47.70	7.25	11.05	18.30	38.4
	Health Research and Development	0.79	9.67	10.45	0.37	2.92	3.29	31.4
	General Administration, Planning & Support Services	1.06	5.94	7.00	0.20	2.80	2.99	42.8
	Health Policy, Standards and Regulations	20.28	10.14	30.42	9.35	4.19	13.54	44.5
Total		56.22	64.87	121.09	22.35	22.38	44.74	36.9

Source: MDAs and National Treasury

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

National Referral & Specialized Services programme received the highest budgetary allocation at Kshs.47.7 billion (39.4 per cent) of the gross estimates for the sector while General Administration, Planning & Support Services had the lowest allocation at Kshs.7.0 (5.8 per cent) million of the gross estimates for the sector.

An analysis of programme performance shows that the Health Policy, Standards and Regulations recorded the highest proportion of programme expenditure to its gross estimates at 44.5 per cent, while Preventive, Promotive & RMNCAH* programme recorded the lowest at 25.9 per cent.

Further Analysis of sub-programme performance shows that National Referral Services sub-programme under the National Referral & Specialized Services programme had the highest expenditure at Kshs.5.2 billion, while Environmental Health sub-programme under Preventive, Promotive & RMNCAH Programme had the lowest expenditure at Kshs.14.41 million.

4.9 National Security Sector

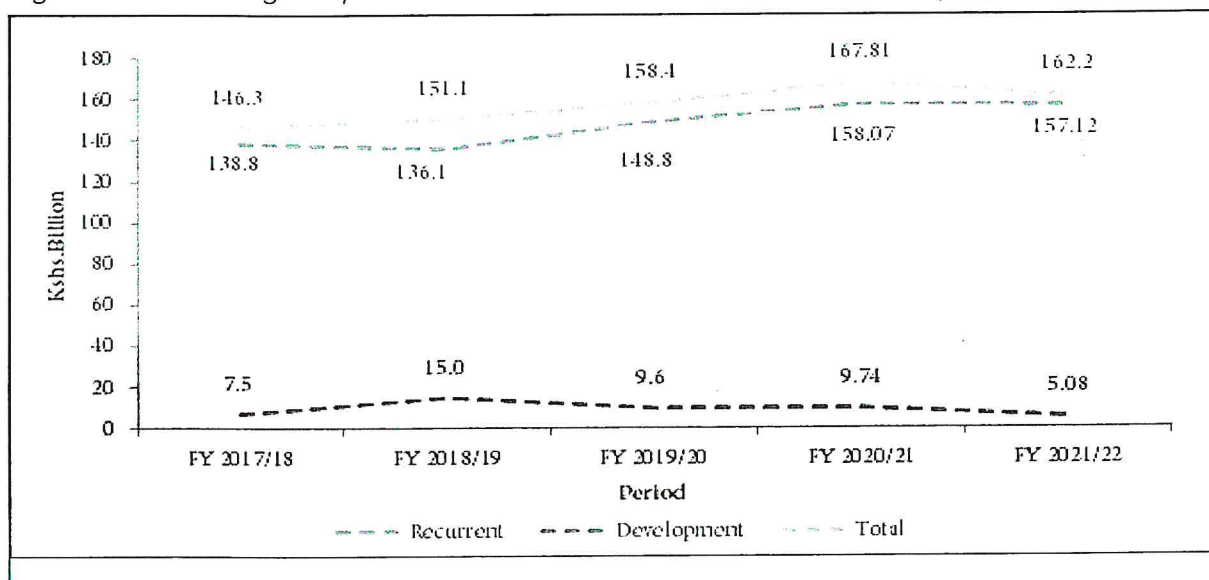
4.9.1 Introduction

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

Figure 4.15: Budgetary Allocation Trend for the National Security Sector



Source: National Treasury

In the first half of the FY 2021/22, the National Security sector received Kshs.91.50 billion, representing 56.4 per cent of the sector's net estimates, comprised of Kshs.4.63 billion for development expenditure representing 91.1 per cent of the development net estimates, and Kshs.86.88 billion for recurrent spending representing 55.3 per cent of the recurrent net estimates.

Ministry of Defence received Kshs.62.81 billion for recurrent activities representing 54.8 and Kshs.4.63 billion for development expenditure, while NIS received Kshs.24.07 billion, representing 56.7 per cent of the recurrent annual estimates. Table 4.14 shows the National Security sector analysis of exchequer issues and expenditure in the first half of FY 2021/22.

Table 4.14: National Security Sector-Analysis of Exchequer Issues and Expenditure (Kshs Billion)

VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Ministry of Defence	5.08	5.08	4.63	4.62	91.1	90.9	114.67	114.67	62.81	74.95	54.8	64.4
National Intelligence Service	-	-	-	-	-	-	42.45	42.45	24.07	20.78	56.7	49
Total	5.08	5.08	4.63	4.62	91.1	90.9	157.12	157.12	86.88	95.74	55.3	60.9
Sector Summary												
Development							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							5.08	5.08	4.63	4.62	91.1	90.9
Recurrent							157.12	157.12	86.88	95.74	55.3	60.9
Total							162.20	162.20	91.50	100.36	56.4	61.9

Source: MDAs and National Treasury

The total expenditure for the National Security sector in the first half of the FY 2021/22 amounted to Kshs.100.36 billion, representing 61.9 per cent of the gross estimates, compared to 57.7 per cent recorded in a similar period of the FY 2020/21. The Ministry of Defence spent Kshs.4.62 billion on development activities, an absorption rate of 90.9 per cent, and Kshs.74.95 billion on recurrent activities representing 65.4 per cent of the gross estimates, while NIS spent Kshs.20.78 billion on recurrent activities, recording 49 per cent of its' gross estimates.

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

The National Sector allocation in the FY 2021/22 was to fund five programmes. Table 4.15 shows budget execution by programmes by National Security sector in the first half of FY 2021/22.

Table 4.15: National Security Sector's Programme Performance (Kshs. Billion)

VOTE	Programme	Gross estimates			Expenditure			Absorption (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
Ministry of Defence	Defence	5.08	111.79	116.87	5.08	73.83	78.91	67.5
	Civil Aid	-	0.70	0.70	0.00	0.25	0.25	35.7
	General Administration, Planning and Support Services	-	1.99	1.99	0.00	0.77	0.77	39.0
	National Space Management	-	0.20	0.20	0.00	0.10	0.10	50.0
National Intelligence Service	National security intelligence	-	42.45	42.45	0.00	20.78	20.78	49.0
Total		5.08	157.12	162.20	5.08	95.74	100.82	62.2

Source: MDAs and National Treasury

Defence programme under the State Department Ministry of Defence received the highest budgetary allocation at Kshs.116.87 billion (72.1 per cent) of the gross estimates for the sector while Civil Aid under the Ministry of Defence had the lowest allocation at Kshs.200 (0.12 per cent) million of the gross estimates for the sector.

An analysis of programme performance shows that the Defence programme under the State Department Ministry of Defence recorded the highest proportion of programme expenditure to its gross estimates at 67.5 per cent, while Civil Aid programme under the State Department for Defence recorded the lowest at 35.7 per cent.

Further Analysis of sub-programme performance shows that National Defence sub-programme under Defence programme had the highest expenditure at Kshs.78.91 billion, while General Administration Planning and Support Services sub-programme under General Administration Planning and Support Services Programme had the lowest expenditure at Kshs.100 million.

4.10 Public Administration and International Relations Sector

4.10.1 Introduction

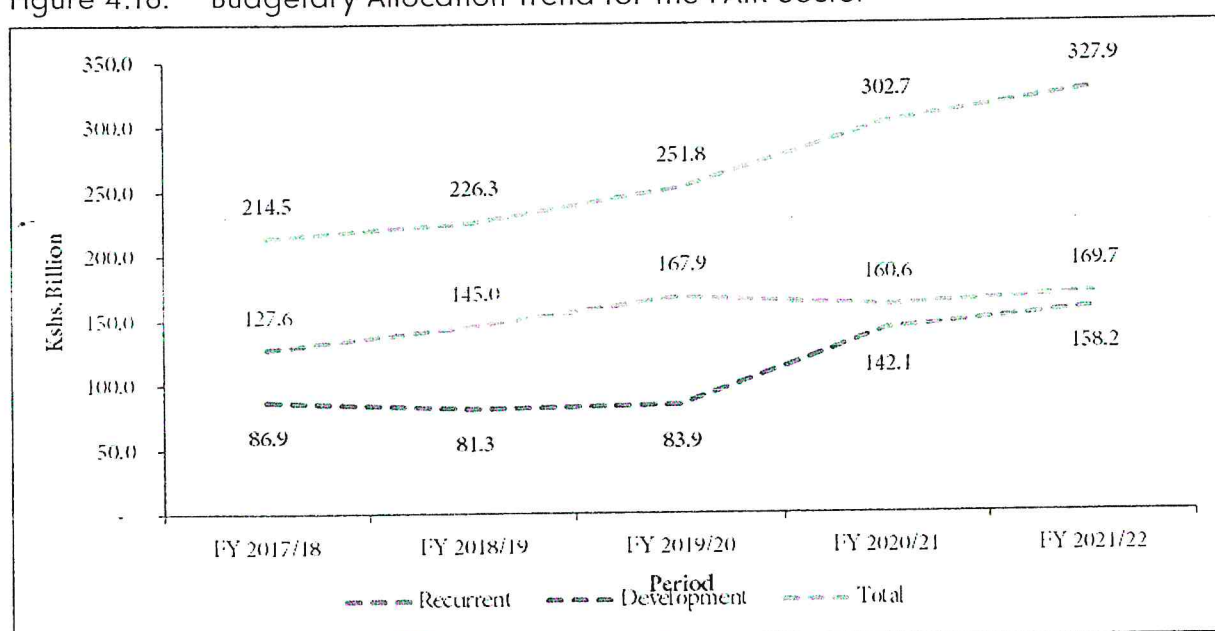
The PAIR sector consists of 15 MDAs, namely; The Executive Office of the President, State Department for Planning, State Department for Devolution, Ministry of Foreign Affairs, The National Treasury, State Department for Public Service, Parliamentary Service Commission, National Assembly, Parliamentary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

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

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

The budgetary allocation to the PAIR sector in the FY 2021/22 amounted to Kshs.327.87 billion, representing 9 per cent of the gross national budget, compared to Kshs.302.61 billion allocated in the FY 2020/21. The allocation comprises Kshs.158.19 billion (48.3 per cent) for development activities and Kshs.169.68 billion (51.7 per cent) for recurrent expenditure. The National Treasury received the highest budgetary allocation of Kshs.157.75 billion (48.1 per cent of the sector's budget), while the Commission on Revenue Allocation had the lowest budgetary allocation of Kshs.485.62 million (less than one per cent of the sector's budget). Figure 4.16 shows the budgetary allocation trend for the PAIR Sector for FY 2017/18 to FY 2021/22.

Figure 4.16: Budgetary Allocation Trend for the PAIR Sector



Source: National Treasury

Total exchequer issues to the PAIR sector amounted to Kshs.105.01 billion, 41.5 per cent of the sector's net estimates, comprised of Kshs.37.23 billion for development expenditure, representing 38.1 per cent of development net estimates and Kshs.67.78 billion for recurrent spending representing 43.6 per cent of recurrent net estimates. Table 4.9 shows an analysis of exchequer issues and expenditure in the first half of the FY 2021/22 for the PAIR Sector.

Table 4.16: PAIR Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)

VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
The Executive Office of the President	9.33	2.82	1.03	3.67	36.7	39.4	25.27	21.96	6.85	10.16	31.2	40.2
State Department for Devolution	1.49	1.26	0.59	0.71	46.7	47.6	1.75	1.75	0.72	1.96	41.3	111.8
State Department for Planning	42.39	42.35	22.59	21.07	53.3	49.7	3.60	3.53	1.80	1.76	51.1	49.0
Ministry of Foreign Affairs	1.80	1.80	0.92	0.93	51.1	52.0	17.02	16.45	8.22	9.19	50.0	54.0
The National Treasury	100.34	46.55	11.36	30.97	24.4	30.9	57.41	50.02	20.86	24.42	41.7	42.5
State Department for Public Service	0.57	0.57	0.19	0.25	32.6	43.4	18.33	15.76	9.76	9.76	62.0	53.3
Parliamentary Service Commission	-	-	-	-	-	-	6.61	6.61	3.20	3.36	48.4	50.8
National Assembly	-	-	-	-	-	-	23.50	23.50	9.76	9.87	41.5	42.0
Parliamentary Joint Services	2.07	2.07	0.55	0.82	26.5	39.6	5.70	5.69	2.26	2.35	39.8	41.3
Commission on Revenue Allocation	-	-	-	-	-	-	0.49	0.49	0.22	0.21	44.6	44.1
Public Service Commission	0.02	0.02	0.01	0.01	33.6	33.6	2.37	2.37	1.06	1.07	44.6	45.0
Salaries & Remuneration Commission	-	-	-	-	-	-	0.62	0.62	0.22	0.24	35.1	38.0
Auditor General	0.20	0.20	-	-	-	-	5.71	5.56	2.28	2.48	41.1	43.4
Controller of Budget	-	-	-	-	-	-	0.69	0.69	0.25	0.19	36.8	28.1
Commission on Administrative Justice	-	-	-	-	-	-	0.61	0.61	0.30	0.22	49.4	35.6
Total	158.19	97.62	37.23	58.42	38.1	36.9	169.68	155.62	67.78	77.24	43.6	45.5
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							158.19	97.62	37.23	58.42	38.1	36.9
Recurrent							169.68	155.62	67.78	77.15	43.6	45.5
Total							327.87	253.24	105.01	135.67	41.5	41.4

Source: MDAs and National Treasury

In the period under review, the State Department for Planning received the highest proportion of development exchequer issues to development net estimates at 53.3 per cent, while The National Treasury received the lowest at 24.4 per cent. The State Department for Public Service recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 60.2 per cent, while the Executive Office of the President recorded the lowest ratio of 31.2 per cent. Figure 4.17 shows the PAIR sector's exchequer issues in the first half of FY 2021/22.

Figure 4.17: Exchequer Issues to the PAIR Sector



Source: National Treasury

The total expenditure for the PAIR sector amounted to Kshs.135.67 billion, representing 41.4 per cent of the gross estimates, compared to 39.3 per cent recorded in a similar period of the FY 2020/21. This amount comprised of Kshs.58.42 billion for the development budget representing an absorption rate of 36.9 per cent, compared to 44.7 per cent recorded in a similar period of the FY 2020/21 and Kshs.77.24 billion for recurrent expenditure representing 45.5 per cent of the recurrent gross estimates, compared to 36.1 per cent recorded in a similar period of the FY 2020/21.

The Ministry of Foreign Affairs recorded the highest absorption on development budget at 52 per cent while the National Treasury recorded the lowest at 30.9 per cent. The State Department for Devolution recorded the highest recurrent expenditure to gross estimates at 111.8 per cent, while the Controller of Budget recorded the lowest at 28.1 per cent.

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

The PAIR sector allocation in the FY 2021/22 was to fund thirty-nine programmes. Table 4.17 shows budget execution by programmes by the Health sector in the first half of FY 2021/22.

Table 4.17: PAIR Sector's Programme Performance (Kshs. Billion)

VOTE	Programme	Gross estimates			Expenditure			Absorption (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
The Executive Office of the President	Cabinet Services	0.25	1.30	1.55	0.12	0.63	0.75	48.66
	Government Advisory Services	0.07	0.62	0.69	-	0.29	0.29	41.58
	State House Affairs	0.07	3.91	3.98	0.04	2.39	2.43	61.03
	Nairobi Metropolitan Services	8.92	18.04	26.96	3.50	6.30	9.80	36.35
	Deputy President Services	0.02	1.40	1.42	0.01	0.56	0.56	39.73
State Department for Planning	Economic Policy and National Planning	42.10	1.80	43.90	20.99	0.89	21.88	49.84
	National Statistical Information Services	0.21	1.32	1.53	0.04	0.62	0.67	43.64
	Monitoring and Evaluation Services	0.08	0.17	0.25	0.04	0.09	0.13	51.72
	General Administration Planning and Support Services	-	0.30	0.30	-	0.16	0.16	51.60
State Department for Devolution	Devolution Support Services	1.38	1.30	2.69	0.70	0.58	1.28	47.66
	General Administration Planning and Support Services	-	0.42	0.42	0.00	0.19	0.19	46.40
	Special Initiatives	0.11	0.03	0.14	-	1.20	1.20	864.93
Ministry of Foreign Affairs	General Administration Planning and Support Services	0.18	2.06	2.23	0.03	1.13	1.15	51.62
	Foreign Relation and Diplomacy	1.50	14.78	16.27	0.85	7.99	8.84	54.29
	Economic Cooperation and Commercial Diplomacy	-	0.05	0.05	-	0.02	0.02	46.25
	Foreign Policy Research & Capacity Development	0.12	0.14	0.26	0.06	0.05	0.11	42.70
The National Treasury	Rail Transport	34.49	-	34.49	22.47	0.03	22.49	65.21
	Marine Transport	23.21	-	23.21	4.46	0.02	4.48	19.30
	General Administration, Planning and Support Services	13.52	49.14	62.66	0.20	21.50	21.70	34.64
	Public Financial Management	28.64	6.74	35.38	3.77	2.57	6.34	17.92
	Economic and Financial Policy Formulation and Management	0.43	1.16	1.59	0.07	0.12	0.19	11.98
	Market Competition	0.03	0.30	0.33	-	0.15	0.15	45.46
	Government Clearing Services	-	0.07	0.07	-	0.03	0.03	35.43
State Department for Public Service	Public Service Transformation	0.41	7.86	8.27	0.21	4.88	5.09	61.53
	General Administration, Planning and Support Services	0.11	0.49	0.60	0.02	0.25	0.26	43.77
	National Youth Service	0.05	9.97	10.02	0.03	4.63	4.65	46.39
Parliamentary Service Commission	Senate Affairs	-	6.61	6.61	-	3.36	3.36	50.81
National Assembly	National Legislation, Representation and Oversight	-	23.50	23.50	-	9.87	9.87	41.99

VOTE	Programme	Gross estimates			Expenditure			Absorption (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
Parliamentary Joint Services	General Administration, Planning and Support Services	2.07	5.70	7.77	0.82	2.35	3.17	40.82
Commission on Revenue Allocation	Inter-Governmental Revenue and Financial Matters	-	0.49	0.49	-	0.21	0.21	41.15
Public Service Commission	General Administration, Planning and Support Services	0.02	0.77	0.79	0.01	0.39	0.40	50.16
	Human Resource Management and Development	-	1.42	1.42	-	0.63	0.63	44.49
	Governance and National Values	-	0.15	0.15	-	0.07	0.07	50.16
	Performance and Productivity Management	-	0.03	0.03	-	0.01	0.01	32.81
Salaries and Remuneration Commission	Salaries and Remuneration Management	-	0.62	0.62	-	0.24	0.24	37.96
Auditor General	Audit Services	0.20	5.71	5.91	-	2.48	2.48	41.92
Controller of Budget	Control and Management of Public Finances	-	0.69	0.69	-	0.19	0.19	28.14
Commission on Administrative Justice	Promotion of Administrative Justice	-	0.61	0.61	-	0.22	0.22	35.65
Total		158.19	169.68	327.87	58.42	77.28	135.70	41.39

Source: MDAs and National Treasury

** The absorption rate of 864.93 per cent, which is above approved estimates is a result of additional funding from the contingency fund towards drought mitigation.

General Administration, Planning and Support Services programme under The National Treasury received the highest budgetary allocation at Kshs.62.66 billion (19.1 per cent) of the gross estimates for the sector while Performance and Productivity Management under the Public Service Commission had the lowest allocation at Kshs.34.4 million of the gross estimates for the sector.

An analysis of programme performance shows that the Rail Transport under The National Treasury recorded the highest proportion of programme expenditure to its gross estimates at 65.21 per cent, while Economic and Financial Policy Formulation and Management programme under The National Treasury recorded the lowest at 11.98 per cent.

4.11 Social Protection, Culture and Recreation Sector

4.11.1 Introduction

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

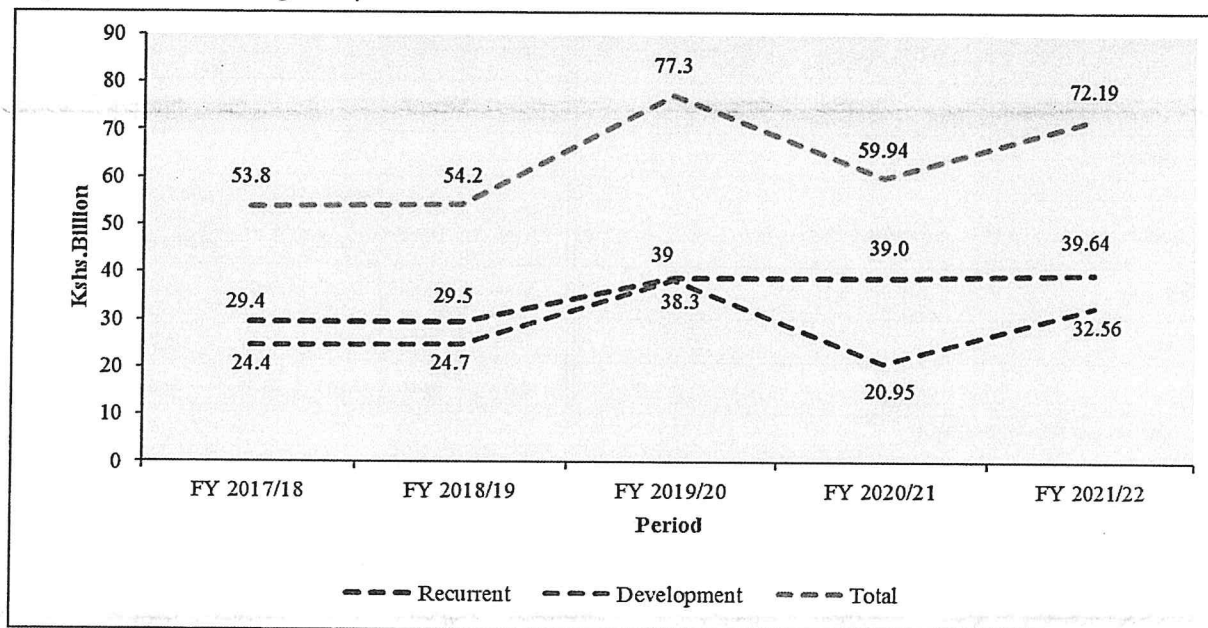
The SPCR sector plays a strategic role in the country's transformation and socio-economic development by implementing special programmes for the development of the ASALs. The SPCR sector undertakes the promotion of sustainable employment, harmonious industrial relations, a productive workforce and gender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

4.11.2 Budget Performance for SPCR Sector

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

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

Figure 4.18: Budgetary Allocation Trend for the SPCR Sector



Source: National Treasury

Total exchequer issues to the SPCR sector amounted to Kshs.13.03 billion, representing 23.8 per cent of the sector's net estimates, comprised of Kshs.6.0 billion for development expenditure, representing 35.9 per cent of development net estimates and Kshs.7.03 billion for recurrent activities representing 18.5 per cent of recurrent net estimates. Table 4.10 shows the SPCR sector analysis of exchequer issues and expenditure in the first half of FY 2021/22.

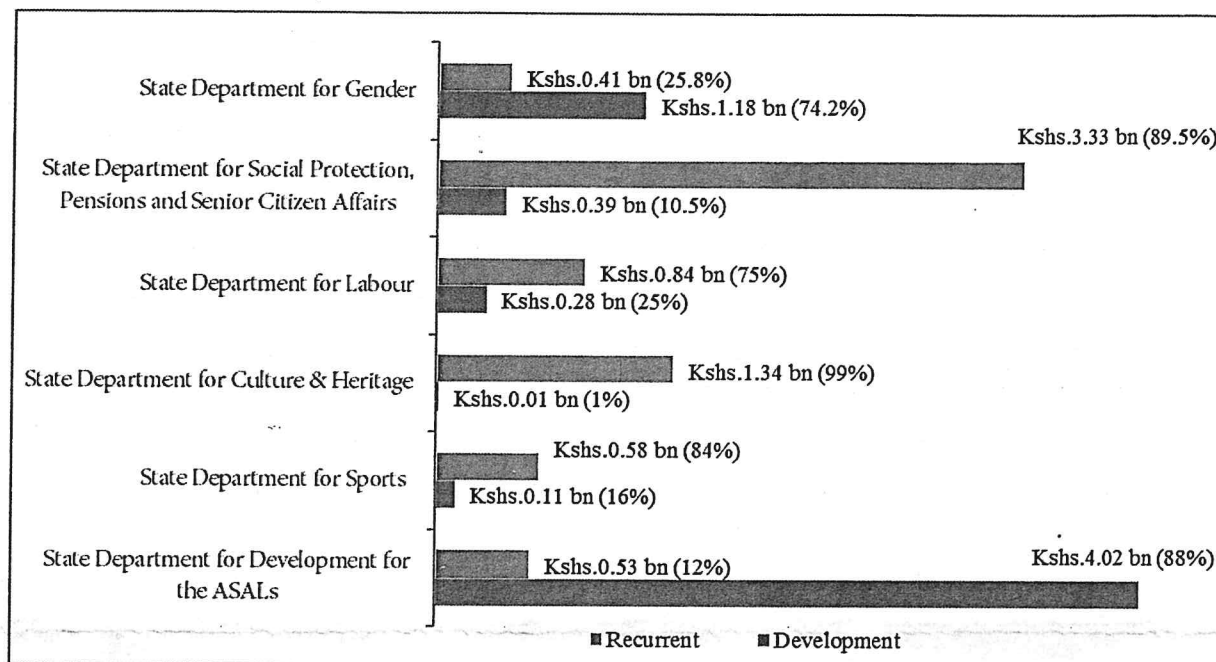
Table 4.18: SPCR Sector-Analysis of Exchequer Issues and Expenditure (Kshs. Billion)

VOTE	Development						Recurrent					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
State Department for Development for the ASALs	9.08	8.96	4.02	3.01	44.8	33.2	1.06	1.06	0.53	0.53	49.8	49.8
State Department for Sports	15.15	0.15	0.11	0.11	77.5	0.8	1.34	1.20	0.58	0.63	48.7	47.3
State Department for Culture and Heritage	0.06	0.06	0.01	0.03	26.6	44.8	2.93	2.52	1.34	1.25	53.2	42.8
State Department for Labour	2.56	2.56	0.28	0.27	10.8	10.4	2.78	1.87	0.84	1.69	44.8	60.6
State Department for Social Protection, Pensions & Senior Citizens Affairs and Special Programmes	3.08	2.65	0.39	0.40	14.8	13.1	30.49	30.43	3.33	12.05	11.0	39.5
State Department for Gender	2.63	2.31	1.18	1.18	51.1	44.9	1.04	0.90	0.41	0.43	45.6	41.9
Total	32.56	16.69	6.00	5.01	35.9	15.4	39.64	37.98	7.03	16.58	18.5	41.8
Sector Summary												
							Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net estimates	% of Expenditure to Gross estimates
Development							32.56	16.69	6.00	5.01	35.9	15.4
Recurrent							39.64	37.98	7.03	16.58	18.5	41.8
Total							72.19	54.66	13.03	21.59	23.8	29.9

Source: MDAs and National Treasury

In the period under review, the State Department for Sports received the highest proportion of development exchequer issues to development net estimates at 77.5 per cent, while the State Department for Labour received the lowest at 10.8 per cent. The State Department for Culture and Heritage recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 53.2 per cent, while the State Department for Social Protection, Pensions & Senior Citizens Affairs and Special Programmes recorded the lowest ratio of 11 per cent. Figure 4.19 shows the exchequer issues to the SPCR sector in the first half of FY 2021/22.

Figure 4.19: Exchequer Issues to the SPCR Sector



Source: National Treasury

The total expenditure for the SPCR sector amounted to Kshs.21.59 billion, representing 29.9 per cent of the gross estimates, compared to 31.2 per cent recorded in a similar period of the FY 2020/21. This amount comprised of Kshs.5.01 billion for the development budget representing an absorption rate of 15.4 per cent, compared to 15.1 per cent recorded in a similar period of the FY 2020/21 and Kshs.16.58 billion for recurrent expenditure representing 41.8 per cent of the recurrent gross estimates, compared to 43.6 per cent recorded in a similar period of the FY 2020/21.

The State Department for Culture and Heritage recorded the highest absorption on development budget at 44.8 per cent while the State Department for Sports recorded the lowest at 0.8 per cent. The State Department for Labour recorded the highest recurrent expenditure to gross estimates at 60.6 per cent, while the State Department for Social Protection, Pensions & Senior Citizens Affairs and Special Programmes recorded the lowest at 39.5 per cent.

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

The SPCR sector allocation was to fund fifteen programmes. Table 4.19 shows budget execution by programmes by the SPCR sector in the first half of FY 2021/22.

Table 4.19 : SPCR Sector's Programme Performance (Kshs. Billion)

VOTE	Programme	Gross estimates			Expenditure			Absorption Rate (%)
		Development	Recurrent	Total	Development	Recurrent	Total	
State Department for Development of the ASALs	Accelerated ASALs Development	9.08	1.06	10.14	3.01	0.50	3.52	34.69
State Department for Sports	Sports	15.15	1.34	16.49	7.26	0.56	7.82	47.45
State Department for Culture and Heritage	Culture/Heritage	0.04	1.88	1.92	0.02	0.78	0.80	41.50
	The Arts	-	0.14	0.14	-	0.05	0.05	34.30
	Library Services	0.01	0.79	0.80	0.01	0.36	0.37	45.88
	General Administration, Planning and Support Services	0.01	0.12	0.12	-	0.06	0.06	53.99
State Department for Labour	General Administration, Planning and Support Services	0.0003	0.44	0.44	-	0.22	0.22	50.05
	Promotion of the Best Labour Practice	0.06	0.67	0.73	0.03	0.30	0.33	44.57
	Manpower Development, Employment and Productivity Management	2.50	1.67	4.17	0.24	0.98	1.21	29.15
State Department for Social Protection, Pensions & Senior Citizens Affairs and Special Programmes	Social Development and Children Services	0.26	3.87	4.13	0.13	1.84	1.97	47.68
	National Social Safety Net	2.82	26.39	29.21	0.40	10.07	10.47	35.83
	General Administration, Planning and Support Services	-	0.22	0.22	-	0.10	0.10	45.46
State Department for Gender	Community Development	2.13	-	2.13	1.07	-	1.07	50.00
	Gender Empowerment	0.50	0.73	1.23	0.12	0.31	0.42	34.47
	General Administration, Planning and Support Services	-	0.31	0.31	-	0.14	0.14	45.69
Total		32.56	39.64	72.19	12.28	16.28	28.56	39.56

Source: MDAs and National Treasury

National Social Safety Net programme under the State Department for Social Protection, Pensions & Senior Citizens Affairs and Special Programmes received the highest budgetary allocation at Kshs.29.12 billion (40.3 per cent) of the gross estimates for the sector while General Administration, Planning and Support Services under State Department for Culture and Heritage had the lowest allocation at Kshs.118 million of the gross estimates for the sector. An analysis of programme performance shows that the General Administration, Planning and Support Services under the State Department for Culture and Heritage recorded the highest proportion of programme expenditure to its gross estimates at 53.99 per cent, while Manpower Development, Employment and Productivity Management programme under the State Department for Labour recorded the lowest at 29.15 per cent.

Further Analysis of sub-programme performance shows that Social Assistance to Vulnerable Groups sub-programme under National Social Safety Net programme had the highest expenditure at Kshs.10.47 billion, while Regulations of Trade Unions sub-programme under Promotion of the Best Labour Practice Programme had the lowest expenditure at Kshs.9.37 million.

5 KEY ISSUES AND RECOMMENDATIONS

5.1 Introduction

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

5.2 Key Issues and Recommendations

In overseeing budget implementation in the first half of the FY 2021/22, the Controller of Budget identified the following issues that hampered budget implementation, namely high levels of public debt and pending bills, low absorption of budget, delay in completion of projects and submission of incomplete reports to the OCoB by MDAs. The issues are detailed hereunder.

5.2.1 High Level of Pending Bills

The total outstanding national government pending bills as of 31st December 2021 amounted to Kshs.467.7 billion. These comprise KSh.414.2 billion (88.6percent) and KSh.53.5 billion (11.4 per cent) for the State Corporations (SC) and Ministries/State Departments/other government entities, respectively. Pending bills have been attributed to late submission of invoices and completion certificates by merchants by the end of the financial year, contested Court awards, historical cases, and delays in release of exchequer issues.

The Controller of Budget recommends that all MDAs and State Corporations ensures that settlement of the eligible pending bills is prioritised as a first charge in compliance with the law to avoid further accumulation of pending bills and enhancement of liquidity and growth of the economy.

5.2.2 Growth in Public Debt

The Controller of Budget has noted that the public debt stock has recorded significant growth over recent years, attributed to a persistent shortfalls in expected ordinary revenue and rising expenditures, therefore, occasioning the need for deficit financing. As of 31st December 2021, public debt stock stood at Kshs.8.21 trillion, compared to Kshs.4.75 trillion recorded as of 31st December 2017 (81.6 per cent growth). This comprised 50.9 per cent due to external lenders and 49.1 per cent to domestic lenders.

Although borrowing is allowed by the law, the government's borrowings should follow the Principles of Public Finance as articulated in Article 201 of the Constitution and do so at the minimum cost to reduce the high cost associated with debt repayment. In addition, the government should devise and implement strategies to enhance best practice in ordinary revenue generation while reducing expenditures.

5.2.3 Low absorption of Budget

As of 31st December 2021, overall government budget absorption stood at 39.5 per cent compared to 40.3 per cent recorded in a similar period, FY 2020/21. Comparatively, the development budget recorded the lowest at 34.6 per cent, which is far below the expected level of 50 per cent as at half-year period. The low absorption is attributed to delay in the release of funds to implement planned activities by the National Treasury and delay in implementing programmes by MDAs. An analysis of budget performance by programmes shows that some recorded very high while others recorded very low absorption rates.

The CoB recommends that Accounting Officers closely monitor budget performance and make necessary reallocations for programmes with low absorption to ensure the budget is fully utilized well in time to avoid the lastminute rush to spend. There should be timely procurement of goods and services such that the activities are implemented once funds have been received from the exchequer.

5.2.4 Delay in Completion of Projects

Analysis of budget performance reports from some MDAs indicates delay in completion of projects which is attributed to non-funding, projects initiated with no concept notes and thereby unable to be costed in the outer years, austerity measures resulting in budget cuts and non-allocation for the project in the subsequent budget cycles, disputes which may arise from court injunctions, among others, leaving the purpose for which the projects were initiated unachieved. This may result in dead capital, wastage of public funds and increased expenditure due to additional charges by the contractors.

To avert further loss of funds, the CoB recommends taking stock of all the delayed/stalled projects, assessing the impact on the stalled projects, and deciding either to fund the project to completion or abandon projects that are not viable. In addition, the National Treasury should prioritize releasing funds to MDAs to the ongoing projects before new projects are initiated. This will hasten the implementation of development activities and avoid many incomplete projects.

5.2.5 Submission of Incomplete Reports to the Controller of Budget

The Controller of Budget is required under Article 228(6) of the Constitution to submit a budget implementation report for national and county governments to Parliament every quarter. The CoB provided guidelines and formats to MDAs to guide them when submitting their financial and non-financial reports to enhance uniformity and compliance in reporting.

However, some MDAs did not submit their reports as per the guidelines issued and did not disclose some expenditures, a situation most pertinently common to performance of SAGAs. Failure to disclose budget information may result in under-reporting and not reflecting the actual position of budget performance.

The CoB, therefore, recommends that all Accounting Officers ensure that financial and non-financial performance reports reflect the proper position of the budget performance for accurate and timely reporting by the CoB.

6 EMERGING ISSUES

6.1 Introduction

This BIRR aims at presenting the budget performance by the National Government in the first half of FY 2021/22. During the period under review, the OCoB has identified emerging issues likely to hamper the performance of the budget and recommended ways to address them.

Budgets are the key tools used by the government to implement its short-term and long-term objectives. It is used to turn policy intentions into concrete interventions to achieve key objectives. Budgets allow governments to project revenues and spending for the year(s) ahead and to allocate resources according to identified priorities. In Kenya, yearly budgets are based on the Medium-Term Expenditure Framework, which is an elaborate process that involves the participation of the citizens in the identification of priorities on a three-year rolling framework.

The budgeting process can be divided into four stages: preparation, review and adoption, execution, and financial reporting and auditing. The procedure is that each stage of the budgeting process should be completed before the next stage is commenced. For example, budget preparation should be completed before the review and adoption of budget estimates. During budget implementation, the approved estimates for the MDAs should be optimal in delivering the planned outcomes. This implies that, unless for unforeseen emergencies, MDAs should stick to the approved estimates in implementing their programmes.

Article 223 of the Constitution allows the MDAs to access additional funding during budget implementation process in cases of emergencies and unforeseen events such as floods, locust invasion, outbreak of pandemics (for example, COVID-19). Such expenditures are to be undertaken only when no budgetary appropriation had been made during the budget preparation stage or when the funding allocated for a particular programme/project is not adequate. Article 223 (2) of the Constitution requires the approval of Parliament for any spending under this Article to be sought within two months after the first withdrawal of the money, subject to clause (3) of Article 223 of the Constitution.

In the first half of the FY 2021/22, some MDAs relied on the provisions of Article 223 to implement some of their recurrent and development activities. For instance, in the FY2021/22, the Teachers Service Commission requested for additional Kshs. 270 million to recruit 100 staff, Ministry of Water and Sanitation requested for additional funds of Kshs. 500 million for drilling of boreholes in Nairobi and Kshs. 500 million for drilling of boreholes in low settlements in Nakuru city, the Ministry of Education requested for additional Kshs.4.02 billion to cater for preparation and supervision of examinations, amongst others.

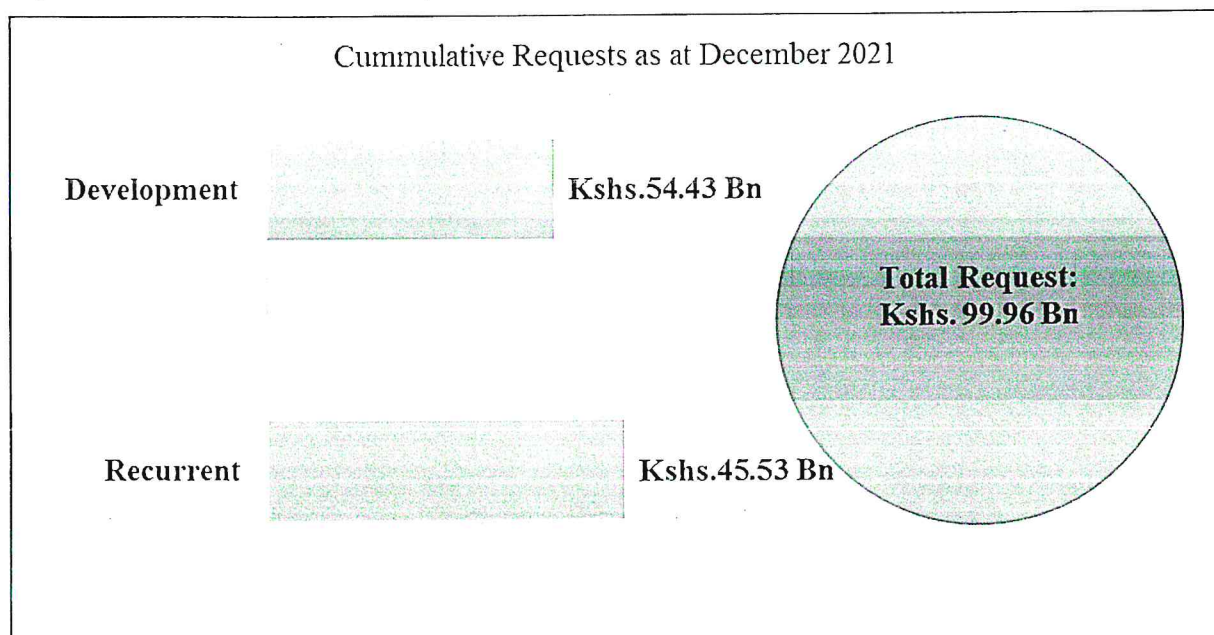
6.2 Analysis of Supplementary Funding to the MDAs in FY 2021/22

During the period July to December 2021, the MDAs requested for additional Kshs.99.96 billion, representing 3.30 percent of approved budget. The total requests represented a decline of Kshs.33.56 billion from the Kshs.133.52 billion requested in the FY 2020/21. During the period, the total requests to fund recurrent activities were Kshs.45.53 billion, whereas for development activities were Kshs.54.43 billion. Further analysis of the requests made by the MDAs for additional funding showed that the Ministry of Health requested for Kshs.17.70 billion, followed by the Ministry of Petroleum and Mining at Kshs.16.57 billion, Ministry of Defence at Kshs.9.70 billion and Ministry of Energy Kshs.3.39 billion. The Ministry of Health requested for additional Kshs.2.5 billion for the establishment of a modern Neuropsychiatric National teaching and Referral Hospital, and Kshs.1.10 billion for Kenya Private Sector Alliance Initiative on COVID-19 Vaccines, amongst others.

The Ministry of Petroleum and Mining requested for additional Kshs.11.57 billion to help in the stabilization of oil prices, and Kshs. 5.0 billion to cater for outstanding balances paid to oil importers. The additional funds to the Ministry of Defence were to cater for emergency operations. The Ministry of Energy requested

for additional funding to cater for the Kenya power distribution system modernization and strengthening project (KETRACO) of (Kshs. 2.50 billion) amongst others. Figure 6.1 shows cumulative requests under Article 223 of the Constitution of Kenya as at 31st December 2021.

Figure 6.1: Cumulative Requests as at 31st December 2021.



Source: Office of the Controller of Budget

From the analysis, it is evident that MDAs have been making requests to the National Treasury to fund long-term capital projects. These are which should go through laid down budget-making process. Table 7.1 shows the monthly distribution of total funds requested by the MDAs from July-December 2021. As shown in the table, Kshs. 6.85 billion was requested immediately after the passage of the budget in June 2021 to cater for recurrent activities. The highest amount of requests, Kshs.39.70 billion, was recorded in the month of November 2021.

Table 7.1: Quarterly Distribution of Requests for Additional Funding (Kshs. Million)

Period	Recurrent Activities	Development Activities	Total
July-21	6 846.40	-	6 846.40
August-21	3 736.72	2 496.84	6 233.56
September-21	7 620.00	5 722.43	13 342.43
October-21	4 875.01	5 544.66	10 419.67
November-21	13 326.78	26 372.45	39 699.22
December-21	9 128.24	14 294.33	23 422.57
Grand Total	45 533.14	54 430.71	99 963.85

Source: Office of the Controller of Budget

Table 7.2 shows the cumulative supplementary approvals and the corresponding reasons for which the supplementary funding was made to the MDAs for the period July 2021 to December 2021. Out of the total requests for additional funding of Kshs. 99.96 billion, the National Treasury disbursed Kshs.16.48 billion to the MDAs as additional funding to cater for recurrent and development activities. This represented a decline of Kshs 5.71 billion from Kshs. 22.19 billion released during the same period in FY 2020/21. The Ministry of Defence received the highest amount, Kshs.5.0 billion from the National Treasury for security purposes.

Table 7.2: Cumulative Supplementary Fund Approvals, July – December 2021
(Kshs. Million)

MDA	Programme Description	Recurrent	Development	Total
State Department for Devolution	To cater for second interim certificate towards proposed conference exhibition centre and recreation facility for activities in Kisumu	-	71.83	71.83
Ministry of Defence	To cater for security operations (Recurrent Vote) and obligations under Kenya Shipyard Limited (Development Vote)	4 000.00	1 000.00	5 000.00
Ministry of Health	To cater for consignment of COVID 19 Vaccine	-	362.69	362.69
State Department for Infrastructure	To cater for dualing of Eastern Bypass and Construction of Garissa Isiolo Road.	-	3 900.00	3 900.00
Ministry of Water & Sanitation and Irrigation	To cater for drilling of boreholes for informal settlement and land compensation	-	2 020.00	2 020.00
State Department for Broadcasting & Telecommunications	To cater for LCIA arbitration No.12233 channel 2 Corporation	200.00	-	200.00
State Department for Crop Development & Agricultural Research	To cater for Government subsidy of NPK fertilizer to tea farmers and sugar factory maintenance and farmers arrears	-	2 035.46	2 035.46
State Department for Social Protection, Pensions & Senior Citizens Affairs	To cater for drought emergency response in Arid and Semi-Arid Lands	1 082.09	-	1 082.09
State Department for Gender	To cater for Anti-FGM/GBV project under UNFPA 9th country programme - SDGA	-	24.92	24.92
The Judiciary	To cater for Judicial Performance improvement project Under IDA- Donor funds	-	80.58	80.58
National Intelligence Service	For National Security Operations	1 700.00	-	1 700.00
Total		6 982.09	9 495.48	16 477.57

Source: National Treasury

Budgets play an important role in resource allocation and management of public resources. This role is enhanced when the preparation and implementation of the budgets is subjected to public participation, in line with Article 35 of the Constitution and section 39(8) of the Public Finance Management act, 2012. Resource allocation role is further enhanced when the parliamentary-approved budgets are implemented with minimum deviations on the approved estimates.

6.3 Recommendation and Conclusion

The OCOB has consistently reported on deviations that arise during budget implementation by MDAs in the form of additions to approved estimates. The Office of the Controller of Budget continues to urge all the MDAs to stick to parliamentary-approved estimates in the implementation of their programmes and activities. Specifically, the implementation of long-term development projects should follow the approved work plans and cash flow projections. The implementation of these measures will improve budget credibility the overall budget outcome and the regularization of issues under Article 223 of the Constitution should be within time as required by the law.

7 CONCLUSION

This 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. It is the second publication for this financial year, in a series of reports prepared to provide information on the National Government's budget implementation and covers the first half of FY 2021/22.

In the reporting period, budget performance was considerably moderate. The total receipts into the Consolidated Fund amounted to Kshs.1.42 trillion (44.5 per cent of the annual target) compared to Kshs.1.20 trillion (42.5 per cent of the annual target) received in a similar period FY 2020/21. Total funds released by the National Treasury to MDAs, Consolidated Fund Services and County Governments from the Consolidated Fund amounted to Kshs.1.36 trillion, (42.7 per cent of the annual net estimates) compared to Kshs.1.18 trillion (42.2 per cent of the net annual estimates) issued in the first half of FY 2020/21.

The total expenditure by the National Government recorded some growth compared to a similar period of FY 2020/21 when budget implementation had been negatively impacted by the COVID-19 pandemic. The easing of COVID-19 restrictions and reopening of the economy saw expenditure increase to Kshs.1.27 trillion, representing an absorption rate of 38.9 per cent of the gross estimates, a growth compared to 35.6 per cent (Kshs.1.18 trillion), recorded in a similar period FY 2020/21. Expenditure on travelling was Kshs.8.84 billion, an increase compared to Kshs.5.89 billion recorded in FY 2020/21. This expenditure consisted of domestic travel of Kshs.5.96 billion and Kshs.2.88 billion on foreign travel compared to Kshs.4.89 billion for domestic and Kshs.1.0 trillion for foreign travel, respectively in a similar period of FY 2020/21. Other expenditure categories with significant growth were Training, Hospitality and Current Transfers at Kshs.1.83 trillion, Kshs.1.91 trillion and Kshs.212.62 billion, respectively.

The CoB identified vital issues that hindered effective budget implementation during the reporting period. These included delayed project implementation, growth in public debt, low absorption of development expenditure budget, high levels of pending bills and submission of incomplete reports to the Office of the Controller of Budget by some MDAs. The report has provided recommendations to address the issues identified to enhance budget implementation, not only in the remaining period of the financial year but also in the future.

ANNEX I: MDAs Development Expenditure (Kshs)

MINISTRY/STATE DEPARTMENT	Gross Estimates	Appropriation-In-Aid (AIA)	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer issues to Net Estimates	% of Expenditure to Gross Estimates
The Executive Office of the President	9,327,249,383	6,512,150,000	2,815,099,383	1,034,302,377	3,673,133,293	36.7%	39.4%
State Department for Interior and Citizen Services	7,233,055,015	61,810,339	7,171,244,676	3,637,140,786	5,151,661,189	50.7%	71.2%
State Department for Correctional Services	909,068,467	70,000,000	839,068,467	15,623,157	39,504,682	0.02	4.3%
State Department for Devolution	1,489,688,414	230,730,934	1,258,957,480	587,475,897	709,309,924	46.7%	47.6%
State Department for Development for the ASALs	9,080,065,116	122,000,000	8,958,065,116	4,015,307,680	3,013,782,098	44.8%	33.2%
Ministry of Defence	5,080,000,000	-	5,080,000,000	4,626,568,526	4,617,957,894	91.1%	90.9%
Ministry of Foreign Affairs	1,796,122,798	-	1,796,122,798	917,257,191	934,212,309	51.1%	52.0%
State Department for Vocational and Technical Training	4,648,436,000	2,400,000,000	2,248,436,000	611,568,872	956,456,144	27.2%	20.6%
State Department for University Education and Research	4,355,600,000	750,000,000	3,605,600,000	1,540,624,273	1,501,197,583	42.7%	34.5%
State Department for Early Learning and Basic Education	11,726,600,000	300,000,000	11,426,600,000	1,984,783,097	3,604,197,818	17.4%	30.7%
The National Treasury	100,335,945,886	53,787,974,148	46,547,971,738	11,358,651,166	30,965,420,000	24.4%	30.9%
State Department of Planning	42,387,156,216	42,095,400	42,345,060,816	22,589,451,016	21,071,256,645	53.3%	49.7%
Ministry of Health	56,219,522,127	11,532,547,616	44,686,974,511	11,442,481,365	22,353,947,657	25.6%	39.8%
State Department of Infrastructure	138,033,707,987	78,127,817,987	59,905,890,000	31,213,300,526	66,202,768,252	52.1%	48.0%
State Department of Transport	1,346,300,000	150,000,000	1,196,300,000	12,263,300	349,212,998	1.0%	25.9%
State Department for Shipping and Maritime	750,200,000	660,000,000	90,200,000	-	27,320,883	0.0%	3.6%
State Department for Housing & Urban Development	14,054,600,000	1,055,000,000	12,999,600,000	5,894,840,253	6,591,722,867	45.3%	46.9%
State Department for Public Works	1,127,800,000	168,000,000	959,800,000	509,960,876	341,871,921	53.1%	30.3%
Ministry of Environment and Forestry	4,245,400,000	876,500,000	3,368,900,000	1,476,916,705	1,422,734,048	17.9%	33.5%
Ministry of Water, Sanitation and Irrigation	71,218,500,000	37,513,000,000	33,705,500,000	14,298,668,038	15,556,392,299	42.4%	21.8%
Ministry of Lands and Physical Planning	2,431,148,393	-	2,431,148,393	964,878,202	1,068,997,053	39.7%	44.0%
State Department for Information Communications and Technology	21,203,977,790	16,496,315,522	4,707,662,268	811,538,529	7,927,244,448	17.2%	37.4%
State Department for Broadcasting & Telecommunications	496,900,000	-	496,900,000	213,800,890	224,797,874	43.0%	45.2%
State Department for Sports	15,147,791,399	15,000,000,000	147,791,399	114,550,000	114,550,000	77.5%	0.8%
State Department for Culture and Heritage	55,896,560	-	55,896,560	14,859,453	25,049,999	26.6%	44.8%
Ministry of Energy	67,248,000,000	44,858,000,000	22,390,000,000	5,912,267,254	12,745,292,162	26.4%	19.0%
State Department for Livestock	5,651,076,726	232,608,910	5,418,467,816	1,378,605,839	1,512,975,859	25.4%	26.8%
State Department for Fisheries, Aquaculture and the Blue Economy	10,736,200,000	90,000,000	10,646,200,000	916,487,890	1,108,984,949	8.6%	10.3%
State Department for Crop Development & Agricultural Research	31,496,699,987	3,776,455,455	27,720,244,532	7,530,097,386	8,146,246,064	27.2%	25.9%
State Department for Cooperatives	524,600,000	-	524,600,000	147,251,806	148,156,993	28.1%	28.2%

MINISTRY/STATE DEPARTMENT	Gross Estimates	Appropriation-In-Aid (AIA)	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer issues to Net Estimates	% of Expenditure to Gross Estimates
State Department for Trade and Enterprise Development	1,739,017,429	500,000,000	1,239,017,429	860,842,810	518,763,206	69.5%	29.8%
State Department for Industrialization	3,272,900,000	-	3,272,900,000	967,087,241	989,251,940	29.5%	30.2%
State Department for Labour	2,560,718,482	-	2,560,718,482	276,877,698	266,778,106	10.8%	10.4%
State Department for Social Protection, Pensions & Senior Citizens Affairs and Special Programmes	3,082,638,823	431,600,000	2,651,038,823	393,178,775	404,950,674	14.8%	13.1%
Ministry of Petroleum and Mining	2,926,138,073	2,156,597,108	769,540,965	242,892,702	913,860,966	31.6%	31.2%
State Department for Tourism	475,000,000	-	475,000,000	134,000,000	140,870,246	28.2%	29.7%
State Department for Wildlife	632,810,000	58,810,000	574,000,000	150,380,974	145,043,207	26.2%	22.9%
State Department for Gender	2,632,000,000	320,000,000	2,312,000,000	1,180,918,957	1,180,918,957	51.1%	44.9%
State Department for Public Service	568,012,066	-	568,012,066	185,085,003	246,548,289	32.6%	43.405%
State Department for Youth Affairs	3,210,491,076	301,971,076	2,908,520,000	2,012,315,080	1,601,325,909	69.2%	49.9%
State Department for Regional and Northern Corridor Development	1,095,500,000	129,000,000	966,500,000	486,600,000	486,600,000	50.3%	44.4%
State Law Office and Department of Justice	181,301,535	-	181,301,535	34,750,000	57,252,268	19.2%	31.6%
The Judiciary	2,333,400,000	438,400,000	1,895,000,000	645,485,540	1,126,026,698	34.1%	48.3%
Ethics and Anti-Corruption Commission	67,493,119	-	67,493,119	-	6,700,000	0.0%	9.9%
Office of the Director of Public Prosecutions	150,286,238	-	150,286,238	16,311,847	32,353,687	10.9%	21.5%
National Land Commission	38,896,786	-	38,896,786	-	16,219,722	0.0%	41.7%
Independent Electoral and Boundaries Commission	125,000,000	-	125,000,000	46,162,798	117,042,748	-	93.6%
Parliamentary Joint Services	2,065,550,000	-	2,065,550,000	546,345,153	817,677,309	26.5%	39.6%
Public Service Commission	19,300,000	-	19,300,000	6,488,759	6,488,759	33.6%	33.6%
Teachers Service Commission	645,100,000	-	645,100,000	2,344,500	63,812,672	0.4%	9.9%
Auditor General	200,000,000	-	200,000,000	-	-	0.0%	0.0%
TOTAL	668,378,861,891	279,149,384,495	389,229,477,396	1,43,959,590,185	231,244,841,269	37.0%	34.6%

ANNEX II: MDAs Recurrent Expenditure (Kshs)

MINISTRY/STATE DEPARTMENT	Gross Estimates	A-i-A	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer Issues to Net Estimates	% of Expenditure to Gross Estimates
The Executive Office of the President	25,267,713,596	3,306,500,000	21,961,213,596	6,853,541,196	10,159,238,474	31.2%	40.2%
State Department for Interior and Citizen Services	131,356,049,106	2,099,670,000	129,256,379,106	64,285,642,631	66,707,559,683	49.7%	50.8%
State Department for Correctional Services	28,749,156,901	3,500,000	28,745,656,901	12,111,163,946	11,704,685,138	42.1%	40.7%
State Department for Devolution	1,753,862,706	-	1,753,862,706	724,121,512	1,960,987,146	41.3%	111.8%
State Department for Development for the ASAL	1,061,151,347	-	1,061,151,347	528,921,293	528,921,293	49.8%	49.8%
Ministry of Defence	114,671,705,987	-	114,671,705,987	62,809,061,181	74,953,998,857	54.8%	65.4%
Ministry of Foreign Affairs	17,023,874,380	570,477,729	16,453,396,651	8,223,033,504	9,188,917,208	50.0%	54.0%
State Department for Vocational and Technical Training	18,647,469,071	4,693,000,000	13,954,469,071	5,947,075,128	5,923,957,171	42.6%	31.8%
State Department for University Education	91,057,215,304	30,760,000,002	60,297,215,302	30,230,359,129	30,104,942,607	50.1%	33.1%
State Department for Early Learning & Basic Education	91,563,708,240	1,433,000,000	90,130,708,240	41,624,291,725	44,744,191,142	46.2%	48.9%
State Department for Post Training and Skills Development	268,000,000	-	268,000,000	87,975,638	83,287,062	32.8%	31.1%
The National Treasury	57,409,488,083	7,386,814,306	50,022,673,777	20,859,103,766	24,421,005,000	41.7%	42.5%
State Department of Planning	3,598,045,950	71,000,000	3,527,045,950	1,802,544,358	1,762,804,036	51.1%	49.0%
Ministry of Health	64,870,742,503	17,420,000,000	47,450,742,503	21,038,038,678	22,382,713,360	44.3%	34.5%
State Department of Infrastructure	57,169,918,367	55,517,918,367	1,652,000,000	647,203,461	18,091,603,717	39.2%	31.6%
State Department of Transport	9,428,200,336	8,677,000,000	751,200,336	161,000,000	2,746,997,408	21.4%	29.1%
State Department for Shipping and Maritime	2,037,305,572	1,538,000,000	499,305,572	234,263,880	1,053,408,277	46.9%	51.7%
State Department for Housing and Urban Development	1,233,607,313	-	1,233,607,313	511,266,055	486,344,413	41.4%	39.4%
State Department for Public Works	3,111,710,821	802,000,000	2,309,710,821	1,244,574,326	1,107,988,642	53.9%	35.6%
Ministry for Environment and Forestry	10,481,631,505	1,268,900,000	9,212,731,505	4,657,587,681	4,979,399,006	50.6%	47.5%
Ministry of Water, Sanitation and Irrigation	6,395,728,930	2,386,000,000	4,009,728,930	1,920,589,372	1,917,648,909	47.9%	30.0%
Ministry of Lands and Physical Planning	3,044,973,103	9,000,000	3,035,973,103	1,330,381,189	1,323,494,829	43.8%	43.5%
State Department for Information Communications and Technology & Innovation	1,585,387,615	66,000,000	1,519,387,615	631,876,437	792,693,808	41.6%	50.0%
State Department for Broadcasting & Telecommunications	6,456,916,225	2,626,000,000	3,830,916,225	2,004,297,646	3,412,281,765	52.3%	52.8%
State Department for Sports	1,338,850,782	141,400,000	1,197,450,782	583,732,977	633,691,513	48.7%	47.3%
State Department for Culture and Heritage	2,931,188,547	408,500,000	2,522,688,547	1,341,649,354	1,254,322,225	53.2%	42.8%
Ministry of Energy	6,636,000,000	5,056,000,000	1,580,000,000	759,601,126	830,775,041	48.1%	12.5%
State Department for Livestock	3,428,178,143	1,122,300,000	2,305,878,143	1,056,024,335	1,101,043,428	45.8%	32.1%
State Department for Fisheries, Aquaculture and the Blue Economy	2,267,372,675	10,000,000	2,257,372,675	1,125,324,068	1,073,736,326	49.9%	47.4%
State Department for Crop Development & Agricultural Research	13,436,419,328	5,339,000,000	8,097,419,328	3,946,568,854	3,956,637,652	48.7%	29.4%

MINISTRY/STATE DEPARTMENT	Gross Estimates	A-i-A	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer issues to Net Estimates	% of Expenditure to Gross Estimates
State Department for Cooperatives	1,226,290,884	836,000,000	390,290,884	198,317,740	767,599,258	50.8%	62.6%
State Department for Trade and Enterprise Development	2,286,129,067	42,000,000	2,244,129,067	1,087,857,066	955,690,671	48.5%	41.8%
State Department for Industrialization	3,112,433,120	820,000,000	2,292,433,120	1,054,349,136	1,398,739,596	46.0%	44.9%
State Department for Labour	2,782,769,908	913,420,000	1,869,349,908	837,337,681	1,685,598,590	44.8%	60.6%
State Department for Social Protection, Pensions & Senior Citizens Affairs and Special Programmes	30,485,432,498	60,000,000	30,425,432,498	3,332,081,372	12,046,874,791	11.0%	39.5%
Ministry of Petroleum and Mining	965,601,695	227,000,000	738,601,695	301,953,269	11,768,650,754	40.9%	1218.8%
State Department for Tourism	5,207,319,152	3,834,282,275	1,373,036,877	626,266,140	687,941,225	45.6%	13.2%
State Department for Wildlife	7,611,813,774	3,218,776,887	4,393,036,887	2,407,510,571	2,484,977,269	54.8%	32.6%
State Department for Gender	1,035,807,321	135,000,000	900,807,321	410,694,407	434,428,916	45.6%	41.9%
State Department for Public Service	18,325,020,000	2,565,100,000	15,759,920,000	9,763,657,366	9,760,530,989	62.0%	53.3%
State Department for Youth Affairs	1,439,989,789	-	1,439,989,789	712,284,282	695,209,503	49.5%	48.3%
State Department for East African Community	609,846,603	-	609,846,603	312,836,866	302,930,546	51.3%	49.7%
State Department for Regional and Northern Corridor Development	2,785,000,000	478,500,000	2,306,500,000	1,124,839,387	1,242,289,010	48.8%	44.6%
State Law Office and Department of Justice	4,978,349,801	550,580,000	4,427,769,801	1,901,720,284	1,939,534,141	42.9%	39.0%
The Judiciary	15,003,000,000	-	15,003,000,000	6,665,450,783	6,217,359,077	44.4%	41.4%
Ethics and Anti-Corruption Commission	3,258,530,000	-	3,258,530,000	1,805,165,540	1,855,128,427	55.4%	56.9%
National Intelligence Service	42,451,000,000	-	42,451,000,000	24,068,373,220	20,783,069,868	56.7%	49.0%
Office of the Director of Public Prosecutions	3,125,952,706	-	3,125,952,706	1,378,421,532	1,435,045,199	44.1%	45.9%
Office of the Registrar of Political Parties	1,961,696,750	-	1,961,696,750	1,178,423,741	1,162,473,330	60.1%	59.3%
Witness Protection Agency	489,042,929	-	489,042,929	272,752,517	255,109,108	55.8%	52.2%
Kenya National Commission on Human Rights	408,711,517	-	408,711,517	190,955,631	196,716,431	46.7%	48.1%
National Land Commission	1,444,003,829	-	1,444,003,829	660,335,095	704,091,223	45.7%	48.8%
Independent Electoral and Boundaries Commission	14,226,688,218	-	14,226,688,218	3,012,117,305	3,534,129,698	21.2%	24.8%
Parliamentary Service Commission	6,612,314,228	-	6,612,314,228	3,200,812,070	3,359,866,133	48.4%	50.8%
National Assembly	23,502,082,199	-	23,502,082,199	9,758,712,976	9,867,365,952	41.5%	42.0%
Parliamentary Joint Services	5,702,753,573	14,000,000	5,688,753,573	2,264,933,865	2,353,631,522	39.8%	41.3%
Judicial Service Commission	581,800,000	-	581,800,000	221,557,871	240,181,598	38.1%	41.3%
The Commission on Revenue Allocation	485,616,016	-	485,616,016	216,754,014	214,391,325	44.6%	44.1%
Public Service Commission	2,372,171,009	1,000,000	2,371,171,009	1,057,781,976	1,068,103,595	44.6%	45.0%
Salaries and Remuneration Commission	621,380,000	-	621,380,000	217,933,624	235,883,431	35.1%	38.0%
Teachers Service Commission	281,059,000,000	517,000,000	280,542,000,000	144,671,628,684	145,073,286,314	51.6%	51.6%
National Police Service Commission	794,089,102	-	794,089,102	353,224,957	360,458,413	44.5%	45.4%

MINISTRY/STATE DEPARTMENT	Gross Estimates	A-i-A	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer issues to Net Estimates	% of Expenditure to Gross Estimates
Auditor General	5,706,450,390	150,000,000	5,556,450,390	2,283,782,707	2,475,911,434	41.1%	43.4%
Controller of Budget	689,122,143	-	689,122,143	253,718,457	193,929,447	36.8%	28.1%
The Commission on Administrative Justice	614,821,608	-	614,821,608	303,536,552	219,157,219	49.4%	35.6%
National Gender and Equality Commission	436,592,581	-	436,592,581	197,276,395	194,469,640	45.2%	44.5%
Independent Policing Oversight Authority	949,758,146	-	949,758,146	461,633,040	474,631,620	48.6%	50.0%
TOTAL	1,273,629,952,992	167,074,639,566	1,106,555,313,426	528,047,802,567	598,034,660,399	47.7%	47.0%

ANNEX III: Sectoral Development Expenditure (Kshs)

Sector	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer issues to Net Estimates	% of Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	50,878,621,892	46,779,557,527	10,937,321,124	12,001,580,640	23.4%	23.6%
Energy, Infrastructure and ICT	250,388,114,926	106,424,413,233	46,823,179,409	96,925,418,281	44.0%	38.7%
General Economics and Commercial Affairs	6,582,417,429	5,953,417,429	2,448,530,051	2,135,485,392	41.1%	32.4%
Health	56,219,522,127	44,686,974,511	11,442,481,365	22,353,947,657	25.6%	39.8%
Education	21,375,736,000	17,925,736,000	4,139,320,743	6,125,664,217	23.1%	28.7%
Governance, Justice, Law and Order	10,999,604,374	10,429,394,035	4,395,474,127	6,530,541,272	42.1%	59.4%
Public Administration and International Relations	158,189,024,763	97,616,074,281	37,225,056,562	58,424,046,528	38.1%	36.9%
National Security	5,080,000,000	5,080,000,000	4,626,568,526	4,617,957,894	91.1%	90.9%
Social Protection, Culture and Recreation	32,559,110,380	16,685,510,380	5,995,692,563	5,006,029,834	35.9%	15.4%
Environment Protection, Water and Natural Resources	76,096,710,000	37,648,400,000	15,925,965,716	17,124,169,554	42.3%	22.5%
Total	668,378,861,891	389,229,477,396	143,959,590,185	231,244,841,269	37.0%	34.6%

ANNEX IV: MDAs Sectoral Recurrent Expenditure (Kshs)

Sector	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer issues to Net Estimates	% Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	24,847,237,962	17,530,937,962	8,316,951,280	8,926,602,716	47.4%	35.9%
Energy, Infrastructure and ICT	90,064,637,733	15,554,719,366	7,208,320,482	40,985,953,328	46.3%	45.5%
General Economics and Commercial Affairs	14,000,727,942	8,825,945,667	4,206,148,596	4,587,591,048	47.7%	32.8%
Health	64,870,742,503	47,450,742,503	21,038,038,678	22,382,713,360	44.3%	34.5%
Education	482,595,392,615	445,192,392,613	222,561,330,304	225,929,664,296	50.0%	46.8%
Governance, Justice, Law and Order	206,319,417,757	203,665,667,757	94,035,506,175	96,277,481,504	46.2%	46.7%
Public Administration and International Relations	169,684,715,881	155,619,823,846	67,783,967,943	77,241,722,911	43.6%	45.5%
National Security	157,122,705,987	157,122,705,987	86,877,434,401	95,737,068,725	55.3%	60.9%
Social Protection, Culture and Recreation	39,635,200,403	37,976,880,403	7,034,417,084	16,583,837,328	18.5%	41.8%
Environment Protection, Water and Natural Resources	24,489,174,209	17,615,497,322	8,985,687,624	9,382,025,184	51.0%	38.3%
Total	1,273,629,952,992	1,106,555,313,426	528,047,802,567	598,034,660,399	47.7%	47.0%

ANNEX V: MDAs Total Expenditure by Sector (Kshs)

Sector	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer issues to Net Estimates	% Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	75,725,859,854	64,310,495,489	19,254,272,404	20,928,183,356	29.9%	27.6%
Energy, Infrastructure and ICT	340,462,752,659	121,979,132,599	54,031,499,891	137,911,371,608	44.3%	40.5%
General Economics and Commercial Affairs	20,583,145,371	14,779,363,096	6,654,678,646	6,723,076,440	45.0%	32.7%
Health	121,090,264,630	92,137,717,014	32,480,520,043	44,736,661,017	35.3%	36.9%
Education	503,971,128,615	463,118,128,613	226,700,651,047	232,055,328,513	49.0%	46.0%
Governance, Justice, Law and Order	217,319,022,131	214,095,061,792	98,430,980,302	102,808,022,776	46.0%	47.3%
Public Administration and International Relations	327,873,740,644	253,235,898,127	105,009,024,505	135,665,769,439	41.5%	41.4%
National Security	162,202,705,987	162,202,705,987	91,504,002,926	100,355,026,619	56.4%	61.9%
Social Protection, Culture and Recreation	72,194,310,783	54,662,390,783	13,030,109,647	21,589,867,162	23.8%	29.9%
Environment Protection, Water and Natural Resources	100,585,884,209	55,263,897,322	24,911,653,341	26,506,194,738	45.1%	26.4%
Ministerial Total Budget	1,942,008,814,883	1,495,784,790,822	672,007,392,751	829,279,501,668	44.9%	42.7%
Consolidated Fund Services	1,327,220,068,220	1,327,220,068,220	546,278,925,216	462,854,056,292	41.2%	34.9%
Total NG Budget (MDAs Recurrent, Development & Consolidated Fund Services)	3,269,228,883,103	2,823,004,859,042	1,218,286,317,968	1,292,133,557,959	43.2%	39.5%

ANNEX VI: Capital Transfer to SAGAs

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)		Expenditure (Kshs)			Total Expenditure	
			A-T-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services		Other Expenses
State Department for Tourism	Kenya Utalii College -(Ronald Ngala Utalii College	90,000,000	-	90,000,000	90,000,000	-	-	59,596,400	59,596,400
	Kenya Tourist Board (Sustaining New Markets and Sitting Booths in Tourism Target Markets)	27,500,000	-	27,500,000	27,500,000	-	-	27,500,000	27,500,000
	Renovation of the Main Auditorium Hall	50,000,000	-	50,000,000	50,000,000	-	-	50,000,000	50,000,000
State Department for Shipping and Maritime	Kenya Maritime Authority	850,000,000	140,000,000	-	140,000,000	-	22,859,708	-	22,859,708
	Pest Control Products Board	38,000,000	-	38,000,000	38,000,000	-	30,537,674	680,791	31,218,465
	Agriculture and Food Authority-Cotton Industry Revitalization	37,500,000	-	37,500,000	37,500,000	-	28,593,090	-	28,593,090
	Pyrethrum Processing Company of Kenya Ltd	37,500,000	-	37,500,000	37,500,000	-	10,956,000	9,220,000	20,176,000
	Kenya Animal Genetic Centre	175,000,000	-	175,000,000	175,000,000	-	18,000,000	-	18,000,000
	Agriculture and Food Authority-Cane Testing Units	1,530,000,000	-	1,535,000,000	1,535,000,000	-	35,000,000	-	35,000,000
	Warehouse Receipt Council	25,000,000	-	25,000,000	25,000,000	5,702,562	40,759,494	5,092,680	51,554,736
	Kenya Agriculture and Livestock Research Organization -Science and Technology Research Programme Support	2,500,000	-	2,500,000	2,500,000	-	2,500,000	-	2,500,000
	Kenya Agriculture and Livestock Research Organization -Equipping of Milk Research and Processing Plant	7,500,000	-	7,500,000	7,500,000	-	7,500,000	-	7,500,000
	Kenya Tsetse and Trypanosomiasis Eradication Council	90,000,000	-	90,000,000	90,000,000	-	72,619,248	17,284,738	89,903,986
State Law Office and Department of Justice	Bukura Agricultural College	30,000,000	-	30,000,000	30,000,000	-	52,534,735	-	52,534,735
	Kenya Agriculture and Livestock Research Organization -Expansion of Improved Indigenous Chicken	2,500,000	-	2,500,000	2,500,000	-	2,500,000	-	2,500,000
	Kenya Agriculture and Livestock Research Organization -Construction of Tea Research and Development Factory	11,500,000	-	11,500,000	11,500,000	-	11,500,000	-	11,500,000
	Kenya Agriculture and Livestock Research Organization -Climate Smart Agricultural Productivity	15,000,000	-	15,000,000	15,000,000	-	15,000,000	-	15,000,000
State Department for Regional and Northern Corridor Development	Kenya School of Law	26,750,000	-	26,750,000	26,750,000	-	-	23,420,134.00	23,420,134
	Kerio Valley Development Authority	223,000,000	104,146,275.26	77,000,000	181,146,275	-	181,146,275.26	-	181,146,275

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)		Expenditure (Kshs)			Total Expenditure
			A-I-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses
State Department of Broadcasting and Telecommunication	Coast Development Authority	130,108,000	-	65,054,000	65,054,000	-	65,054,000.00	-
	Ewaso Nyiro Northern Development Authority	135,392,000	-	67,700,000	67,700,000	-	60,700,000.00	7,000,000.00
	Ewaso Nyiro South Development Authority	171,000,000	-	85,500,000	85,500,000	-	-	95,374,992.00
	Lake Basin Development Authority	250,000,000	-	125,000,000	125,000,000	-	116,541,929.00	-
State Department of ICT and Innovation	Tana and Athi Rivers Development Authority	132,700,000	-	66,350,000	66,350,000	-	66,350,000.00	-
	Kenya Institute of Mass Communication	74,500,000	-	37,250,000	37,250,000	-	-	36,450,000
	Kenya Broadcasting Corporation	200,900,000	-	100,250,000	100,250,000	-	-	100,250,000
	Kenya Film Classification Board	40,000,000	-	20,000,000	20,000,000	-	-	20,000,000
State Department for Youth	Kenya Film School	50,000,000	-	24,663,210	24,663,210	-	-	24,663,210
	Kenya Film Commission	15,000,000	-	7,500,000	7,500,000	-	7,500,000	-
	Konza Techno Polis Development Authority	4,084,628,881	2,611,219,264	-	2,611,219,264	-	-	2,611,219,264
	ICT Authority	2,668,000,000	937,448	-	937,448	44,441,928	-	-
State Department for Planning	Youth Enterprise Development Fund	65,000,000	143,181,666	65,000,000	208,181,666	-	-	245,963,790
	Kenya Institute of Public Policy, Research and Analysis	73,000,000	-	-	-	17,000,000	6,880,000	209,808
	National Government Constituency Development Fund	41,714,800,000	26,777,007	20,428,700,000	20,455,477,007	472,982,349	251,212,025	19,085,157,870
	National Council for Population and Development	78,372,816	-	12,919,861	12,919,861	-	6,764,820	1,644,380
State Department for Social Protection, Pensions & Senior Citizens Affairs and Special Programmes	Kenya National Bureau of Statistics	209,355,000	-	21,573,923	21,573,923	-	21,573,923	-
	Child Welfare Society of Kenya	23,044,412	-	23,044,412	23,044,412	-	23,044,412	-
	National Council for Persons with Disabilities	100,004,480	4,480	100,000,000	100,004,480	-	7,855,435	64,434,273
	National Industrial Training Authority	8,000,000	-	8,000,000	8,000,000	-	-	4,000,000
State Department for the ASALs	Kenya Youth Empowerment and Opportunities Project	1,876,000,000	-	205,870,026	205,870,026	-	-	172,595,368
	National Drought Management Authority	5,668,586	-	3,162,607	3,162,607	153,675	2,415,873	-
	National Government - Affirmative Action Fund	2,130,000,000	-	1,065,000,000	1,065,000,000	31,950,000	21,300,000	1,011,750,000
	Women Enterprise Fund	120,000,000	-	60,000,000	60,000,000	-	-	60,000,000
State Department for Gender	UWESO Fund	62,000,000	-	31,000,000	31,000,000	-	-	31,000,000

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)		Expenditure (Kshs)			Total Expenditure
			A-T-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses
State Department of Livestock	Kenya Veterinary Board	75,000,000	-	75,000,000	75,000,000	-	-	71,678,945
	Development of Leather Industrial Park-Kenanie	100,000,000	-	50,000,000	50,000,000	-	-	50,000,000
	Kenya National Trading Corporation	37,500,000	-	37,500,000	37,500,000	-	-	6,500,000
State Department for Co-operatives	Sports Kenya	30,000,000	-	30,000,000	30,000,000	-	-	30,000,000
	Kenya Academy of Sports	84,550,000	-	84,550,000	84,550,000	-	30,000,000	54,550,000
	Sports, Arts and Social Development Fund	-	7,179,893,906	-	7,179,893,906	-	-	7,179,893,906
State Department for Public Service	Kenya School of Government	160,085,000	-	160,085,000	160,085,000	-	160,085,000	160,085,000
	Geothermal Development Corporation	40,386,000,000	1,121,810,846	200,000,000	1,321,810,846	1,175,937,466	1,103,068,158	30,251,662
	Nuclear Power and Energy Agency	425,000,000	100,000,000	155,000,000	255,000,000	80,205,000.00	68,588,000	13,555,500
Ministry of Energy	Rural Electrification and Renewable Energy Corporation	5,446,000,000	1,740,000,000	326,500,000	2,066,500,000	70,195,886	1,563,927,200	-
	Kenya Electricity Generating Company	5,201,000,000	-	533,641,820	533,641,820	533,641,820	-	533,641,820
	Kenya Power Lighting Company	4,298,000,000	-	2,149,000,000	2,149,000,000	-	2,149,000,000	-
Ministry of Environment & Forestry	Kenya Electricity Transmission Company Limited	26,470,000,000	-	717,451,453	717,451,453	2,229,990,046	6,493,124,133	-
	Kenya Forestry Research Institute	326,000,000	-	205,934,717	205,934,717	-	144,154,302	61,780,415
	National Environment Trust Fund	10,000,000	-	5,000,000	5,000,000	-	5,000,000	-
Ministry of Health	Kenya Forest Service	161,800,000	459,000,000	327,000,000	786,000,000	-	370,252,379	-
	Kenya Water Tower Agency	200,000,000	-	65,000,000	65,000,000	-	-	65,000,000
	NEMA	651,800,000	-	97,500,000	97,500,000	-	54,296,000	-
Ministry of Health	Kenya Medical Supplies Authority	828,486,065	288,446,609	166,550,000	454,996,609	-	454,996,609	-
	Kenya Medical Training College	581,300,000	151,784,819	290,650,000	442,434,819	-	389,884,104	-
	Moi Teaching and Referral Hospital	269,600,000	-	134,800,000	134,800,000	-	-	118,196,214
The National Treasury	Kenya National Hospital	1,457,547,623	-	194,999,999	194,999,999	194,999,999	-	-
	National Aids Control Council	125,500,000	-	62,750,000	62,750,000	-	-	62,750,000
	Gatundu Hospital	100,000,000	-	50,000,000	50,000,000	50,000,000	-	-
The National Treasury	Kenya Revenue Authority	122,390,000	-	61,195,000	61,195,000	-	-	61,195,000
	Competition Authority of Kenya	30,000,000	-	15,000,000	15,000,000	-	-	15,000,000
	Kenya Trade Network Agency	488,250,000	-	122,062,500	122,062,500	-	-	122,062,500

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)		Expenditure (Kshs)			Total Expenditure
			A-I-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses
Ministry of Water, Sanitation and Irrigation	Kenya Railways	42,744,000,000	-	20,668,412,336	20,668,412,336	-	-	20,668,412,336
	Kenya Ports Authority	23,214,000,000	-	6,264,000,000	6,264,000,000	-	-	6,264,000,000
	Water Sector Trust Fund	1,814,000	-	151,000,000	151,000,000	-	-	151,000,000
	Kenya Water Institute	50,000,000	-	12,500,000	12,500,000	-	15,208,609	15,208,609
	National Water Harvesting and Storage Authority	1,780,000,000	-	445,000,000	445,000,000	-	-	418,962,366
	Regional Centre on Ground Water Resource Education Training and Research	40,000,000	-	10,000,000	10,000,000	-	9,241,302	9,810,502
	Water Resources Authority	363,000,000	-	131,500,000	131,500,000	-	-	131,500,000
	National Irrigation Authority	10,682,000,000	579,183,284	1,743,750,000	2,322,933,284	-	2,322,933,284	2,322,933,284
	Athi Water Works Development Agency	16,512,000,000	-	4,467,750,000	4,467,750,000	-	4,467,750,000	4,467,750,000
	Lake Victoria South Water Works Development Agency	2,290,000,000	131,115,000	181,250,000	312,365,000	-	164,003,882	339,671,800
	Lake Victoria North Water Works Development Agency	400,000,000	-	50,000,000	50,000,000	-	30,000,000	30,000,000
	Central Rift Valley Water Works Development Agency	4,416,500,000	1,174,530,181	348,750,000	1,523,280,181	-	673,914,904	1,479,021,620
	Coastal Water Works Development Agency	1,700,000,000	-	587,815,748	587,815,748	-	-	459,869,004
	Tana Water Works Development Agency	1,925,000,000	693,030,046	31,250,000	724,280,046	-	-	778,157,479
	Northern Water Works Development Agency	330,000,000	-	-	-	-	165,000,000	165,000,000
	Tanathi Water Works Development Agency	562,000,000	-	115,500,000	115,500,000	-	-	101,821,108
	University of Nairobi	4,000,000	12,356,306	-	12,356,306	-	-	12,356,306
	Koitatet Samoei University College	200	-	20,000,000	20,000,000	-	-	20,000,000
	University of Embu	75,000,000	-	37,500,000	37,500,000	-	37,500,000	37,500,000
	Machakos University	60,000,000	33,650,000	30,000,000	63,650,000	-	-	17,222,135
	Jonjo Kenyatta University of Agriculture and Technology	20,000,000	12,313,177	10,000,000	22,313,177	-	22,313,177	22,313,177
Moi University	Kirinyaga University	80,000,000	-	40,000,000	40,000,000	-	-	40,000,000
	Muranga University	88,387,426	88,387,426	44,193,713	132,581,139	-	44,193,713	44,193,713
	Taita Taveta University	140,000,000	-	70,000,000	70,000,000	-	59,020,421	59,020,421
	Maseno University	50,000,000	46,639,736	25,000,000	71,639,736	-	71,639,736	71,639,736
	Tom Mboya University College	80,000,000	-	40,000,000	40,000,000	-	130,755,729	130,755,729
	Moi University	30,000,000	-	15,000,000	15,000,000	-	14,386,325	14,386,325

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)		Expenditure (Kshs)			Total Expenditure	
			A-I-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services		Other Expenses
State Department for Interior and Citizen Services	Gatundu University College	130,000,000	-	65,000,000	65,000,000	-	-	49,832,205	49,832,205
	Bomet University College	50,000,000	-	25,000,000	25,000,000	-	-	3,000,000	3,000,000
	Rongo University	70,091,000	91,000	35,000,000	35,091,000	-	-	35,091,000	35,091,000
	Alupe University College	175,000,000	-	87,500,000	87,500,000	-	67,793,210	-	67,793,210
	Masinde Muliro University of Science and Technology	110,626,636	10,626,636	50,000,000	60,626,636	-	10,626,636	-	10,626,636
	Kababii University	35,000,000	-	17,500,000	17,500,000	-	17,500,000	-	17,500,000
	Kaimosi Friends University College	135,000,000	-	67,500,000	67,500,000	-	-	41,960,256	41,960,256
	South Eastern Kenya University	110,000,000	55,000,000	55,000,000	110,000,000	-	-	55,107,269	55,107,269
	Pwani University	50,000,000	25,000,000	-	25,000,000	-	-	25,000,000	25,000,000
	Chuka University	40,000,000	412,794,056	20,000,000	432,794,056	-	432,794,056	-	432,794,056
	Laikipia University of Technology	100,000,000	2,155,373	50,000,000	52,155,373	-	16,238,148	-	16,238,148
	Dedan Kimathi University	98,000,000	-	49,000,000	49,000,000	-	-	49,000,000	49,000,000
	Meru University of Science and Technology	300,000,000	-	150,000,000	150,000,000	-	-	162,826,866	162,826,866
	Multimedia University	40,000,000	-	20,000,000	20,000,000	-	-	20,000,000	20,000,000
State Department for Housing and Urban Development	University of Kabanga	90,000,000	-	45,000,000	45,000,000	-	-	26,671,152	26,671,152
	University of Eldoret	40,000,000	26,661,875	20,000,000	46,661,875	-	-	26,661,875	26,661,875
	Karatina University	50,000,000	-	25,000,000	25,000,000	-	-	25,000,000	25,000,000
	Jaramogi Oginga Odinga University of Science and Technology	215,000,000	-	107,500,000	107,500,000	-	107,500,000	-	107,500,000
	Garissa University	-	-	18,414,925	18,414,925	-	-	4,795,868	4,795,868
	Tharaka University College	240,000,000	-	120,000,000	120,000,000	-	-	94,781,000	94,781,000
	National Transport and Safety Authority	520,865,215	-	50,000,000	50,000,000	-	39,251,599	-	39,251,599
	Nairobi Metropolitan Transport Authority	700,000,000	-	700,000,000	700,000,000	-	700,000,000	-	700,000,000
	Other Agencies (National Slum Upgrading project and Civil Servants Housing Scheme)	276,000,000	18,500,000	257,500,000	276,000,000	-	257,500,000	-	257,500,000
	Kenya Shipyards Limited	2,000,000,000	-	1,000,000,000	1,000,000,000	-	290,208,000	661,285,355	951,493,355
	Kenya Meat Commission	80,000,000	-	40,000,000	40,000,000	-	40,000,000	-	40,000,000
	Kenya Wildlife Service	492,500,000	-	128,750,000	128,750,000	-	128,750,000	-	128,750,000
	Kumarich National Polytechnic Aldai	30,000,000	-	30,000,000	30,000,000	-	-	30,000,000	30,000,000
Ministry of Defense									
State Department for Wildlife									
State Department of Vocational and Technical Training									

Parent Ministry	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			
			A-I-A	Transfers (Capital)	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure
	Kamari National Polytechnic	15,000,000	-	15,000,000	15,000,000	-	-	15,000,000	15,000,000
State Department of Trade and Enterprise Development	Micro and Small Enterprises Authority	99,750,000	-	99,750,000	99,750,000	-	99,677,000	-	99,677,000
Total		262,418,852,340	17,539,180,469	70,668,395,250	88,207,575,719	4,907,200,731	24,611,274,257	63,611,221,074	93,129,696,062



ANNEX VII: Current Transfer to SAGAs

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			A-I-A	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Wildlife	Kenya Wildlife Service	3,357,388,444	985,881,362	1,664,666,667	2,650,548,029	2,362,452,727	535,107,921	377,170,121	3,274,730,769
	Kenya Tourist Board	77,547,500	15,750,000	61,797,500	77,547,500	60,705,660	4,765,534	26,697,653	92,168,847
	Tourism Research Institute	56,850,000	-	56,850,000	56,850,000	1,601,287	29,298,114	9,574,990	40,474,391
	Kenya International Convention Centre	242,078,038	174,303,042	-	174,303,042	75,607,639	122,064,039	2,559,497	200,231,175
	Tourism Fund	425,000,000	425,000,000	-	425,000,000	159,675,647	63,669,175	190,727,475	414,072,297
State Department for Tourism	Bomas of Kenya	66,224,387	14,765,603	-	56,060,250	70,825,853	44,656,881	41,490,264	156,972,998
	Tourism Promotion Fund	643,000,000	-	-	-	-	63,771,727	700,000,000	763,771,727
	Kenya Utalii College	131,284,471	31,112,473	25,171,997	56,284,470	92,771,801	106,201,362	-	198,973,163
	Tourism Research Authority	80,149,750	43,100,771	47,649,750	90,750,521	52,089,644	43,985,257	-	96,074,901
	Bandari Maritime Academy	260,000,000	94,000,000	110,000,000	204,000,000	21,859,794	22,354,726	30,988,725	75,203,245
State Department for Shipping and Maritime	Kenya Maritime Authority	1,483,000,000	646,000,000	-	646,000,000	57,639,618	92,769,775	39,672,828	190,082,221
	KNSL	68,000,000	833,000	34,000,000	34,833,000	7,366,603	1,213,746	10,015,747	18,596,096
	Kenya Medical Training College	6,879,000,000	2,155,789,344	1,345,583,335	3,501,372,679	2,361,641,996	1,210,282,490	-	3,571,924,486
	Kenya Medical Supplies Authority	1,674,541,288	140,782,770	50,000,000	90,782,770	611,118,404	857,843,842	-	1,468,962,246
	National Cancer Institute	120,000,000	-	30,000,000	30,000,000	-	21,974,400	6,025,600	28,000,000
Ministry of Health	Moi Teaching & Referral Hospital	11,356,000,000	1,851,023,906	3,878,000,000	5,729,023,906	4,160,700,825	1,760,338,941	-	5,921,039,766
	Kenyatta National Hospital	18,022,109,875	4,174,639,882	4,976,943,004	9,151,582,886	6,400,473,500	2,463,241,678	836,879,521	9,700,594,699
	Kenyatta National Hospital - Othava Hospital	1,022,689,569	229,871,815	380,000,000	609,871,815	404,182,297	186,907,052	30,750,073	621,839,422
	National Aids Control Council	747,000,000	-	373,500,000	373,500,000	236,129,169	35,843,511	133,738,289	405,710,969
	Kenya Medical Practitioners and Dentist Council	436,000,000	141,000,000	175,000,000	316,000,000	94,075,329	158,839,010	56,944,920	309,859,259
	Kenya Medical Research Institute	2,602,684,000	123,170,376	1,084,375,000	1,207,545,376	1,197,402,402	424,321,415	-	1,621,723,816
	Gatundu Level V Hospital	-	-	-	-	-	-	-	-
	Kenyatta University Teaching, Referral and Research Hospital	750,000,000	-	250,000,000	250,000,000	33,706,472	8,563,409	3,589,434	45,859,315
	Kenya Nuclear Regulatory Authority	105,533,092	38,033,092	67,500,000	105,533,092	2,778,174	38,552,744	59,783,366	101,114,284
	Kenyatta University Teaching, Referral and Research Hospital	2,742,680,713	825,768,414	840,283,631	1,666,052,045	1,025,821,752	124,226,592	620,511,599	1,770,559,943
State Department for Crop Development and Agricultural Research	Pest Control Products Board	102,500,000	46,189,917	55,000,000	101,189,917	63,679,714	26,189,704	3,685,797	93,555,215

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)		Expenditure (Kshs)			Total Expenditure
			A-I-A	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses
State Department of Industrialization	Agriculture and Food Authority	1,161,900,000	291,827,558	878,900,000	1,170,727,558	494,366,537	561,757,768	114,603,253
	Kenya Plant Health Inspectorate Service	710,750,000	606,826,668	80,250,000	687,076,668	279,650,892	377,900,763	68,402,369
	Commodities Fund	142,500,000	92,880,589	25,000,000	117,880,589	33,017,251	113,072,978	13,966,276
	Pyrethrum Processing Company of Kenya Ltd	199,500,000	20,665,000	66,000,000	86,665,000	73,401,000	48,051,000	5,885,000
	Kenya Livestock Research Organization	2,597,500,000	114,130,719	2,157,500,000	2,271,630,719	2,011,976,813	259,653,906	-
	Bukura Agricultural College	205,500,000	105,322,214	90,000,000	195,322,214	99,474,435	34,982,261	33,914,376
	Kenya Tsetse and Trypanosomiasis Eradication Council	36,000,000	-	36,000,000	36,000,000	10,810,673	5,241,450	19,707,528
	Kenya Genetic Resource Centre	151,000,000	18,000,000	36,000,000	54,000,000	18,000,000	18,000,000	-
	Special Economic Zones Authority	11,190,000	1,000,000	10,190,000	11,190,000	-	9,270,000	1,920,000
	Numerical Machine Complex	115,420,000	30,000,000	85,420,000	115,420,000	87,340,000	21,950,000	6,130,000
State Department of Industrialization	Kenya Industrial Research and Development Institute	321,720,000	13,000,000	308,720,000	321,720,000	293,240,000	23,940,000	4,540,000
	Scrap Metal Council	10,880,000	5,000,000	5,880,000	10,880,000	-	8,400,000	2,480,000
	Kenya Investment Authority	114,260,000	1,000,000	113,260,000	114,260,000	90,240,000	22,600,000	1,420,000
	Export Processing Zones Authority	282,230,000	237,500,000	44,730,000	282,230,000	156,800,000	113,440,000	11,990,000
	Kenya Accreditation Services	90,160,000	34,950,000	55,210,000	90,160,000	58,500,000	25,860,000	5,800,000
	Kenya Industrial Estate	196,170,000	71,050,000	125,120,000	196,170,000	141,800,000	41,820,000	12,550,000
	National Museums of Kenya	804,005,000	89,613,926	654,005,000	743,618,926	507,999,540	183,594,935	-
	Kenya Cultural Centre	39,900,000	14,936,257	18,900,000	33,836,257	13,958,608	18,579,295	-
	Kenya National Library Service	383,005,000	38,697,096	351,004,000	389,701,096	355,836,257	88,664,067	19,720,249
	Kenya Meat Commission	470,000,000	1,284,138,211	235,000,000	1,519,138,211	-	1,519,138,211	70,018,605
Ministry of Defense	Kenya Space Agency	200,000,000	-	100,000,000	100,000,000	4,605,857	43,588,019	47,692,765
								95,886,641

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			A-I-A	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Law Office and Department of Justice	Council for Legal Education	173,935,000	61,570,000	88,885,000	150,455,000	52,486,283	64,425,633	716,493	117,628,409
	Kenya Law Reform Commission	133,330,000	-	133,330,000	133,330,000	58,000,600	75,199,424	-	133,200,024
	Kenya National Anti-Corruption Steering Committee	51,330,000	-	51,330,000	51,330,000	-	43,562,178	-	43,562,178
	Kenya Copyright Board	67,910,000	161,673	66,410,000	66,571,673	40,625,847	24,933,754	299,243	65,858,844
	Kenya School of Law	284,295,000	171,569,268	95,555,000	267,124,268	151,777,944	33,264,886	82,081,438	267,124,268
	Nairobi Centre for International Arbitration	64,920,000	-	64,920,000	64,920,000	42,999,637	20,326,766	1,593,597	64,920,000
	Assets Recovery Agency	77,640,000	77,640,000	77,640,000	155,280,000	23,423,855	24,486,065	25,852,335	73,762,255
	Business Registration Services	210,175,000	-	210,175,000	210,175,000	127,608,506	27,183,934	3,405,296	158,197,736
	Victims Compensation Fund	26,805,000	-	26,805,000	26,805,000	-	-	-	-
	Auctioneer's Licensing Board	13,345,000	-	13,345,000	13,345,000	-	11,345,000	2,000,000	13,345,000
State Department for Regional and Northern Corridor Development	National Council for Law Reporting	177,545,000	-	177,545,000	177,545,000	81,820,635	88,600,625	4,223,622	174,644,882
	Victim Protection Board	16,170,000	-	16,170,000	16,170,000	-	15,751,002	-	15,751,002
	Multi Agency Team (MAT) Secretariat	22,335,000	-	22,335,000	22,335,000	-	9,487,053	-	9,487,053
	Ewaso Nyiro Northern Development Authority	269,240,000	5,000,000	126,945,000	131,945,000	62,000,000	25,000,000	45,000,000	132,000,000
	LAPSSET Corridor Development Authority	235,680,000	5,732,414	108,840,000	114,572,414	83,726,475	73,943,447	11,322,492	168,992,414
	Ewaso Nyiro Southern Development Authority	364,390,000	28,121,820	173,445,000	201,566,820	126,082,497	25,837,147	57,901,794	209,821,438
	Kerio Valley Development Authority	371,180,000	95,359,315	88,090,000	183,449,315	95,170,889	54,562,092	33,716,334	183,449,315
	Coast Development Authority				-		235,680,000	5,732,414	241,412,414
	Lake Basin Development Authority	348,210,000	40,703,835	136,105,000	176,808,835	130,804,742	25,694,211	20,309,000	176,807,953
	Tana and Athi River Development Authority	566,500,000	41,046,626	204,750,000	245,796,626	204,750,000	63,149,432	-	267,899,432
State Department of Broadcasting and Telecommunication	Kenya Year Editorial Board	126,000,000	29,321,077	52,000,000	81,321,077	26,072,872	55,248,204	-	81,321,076
	Kenya Broadcasting Corporation	2,143,000,000	491,073,531	545,833,334	1,036,906,865	750,691,327	556,275,866	-	1,306,967,193
	Kenya Film Classification Board	427,000,000	21,212,723	190,500,000	211,712,723	128,966,391	90,598,275	2,573,024	222,137,690
	Kenya Film Commission	312,000,000	-	156,000,000	156,000,000	33,279,748	50,650,936	68,253,365	152,184,049
	Kenya Film School	77,210,000	104,000	37,605,000	37,709,000	-	36,918,962	-	36,918,962
	National Commission Secretariat	212,000,000	60,000,000	-	60,000,000	29,488,773	21,199,127	8,411,109	59,099,009
	Media Council of Kenya	860,790,000	5,425,850	425,394,998	430,820,848	107,661,975	324,104,244	-	431,766,219

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)		Expenditure (Kshs)				Total Expenditure
			A-I-A	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Youth	Kenya Institute of Mass Communication	224,500,000	8,415,000	103,750,000	112,165,000	76,372,000	23,400,000	12,200,000	111,972,000
	Youth Enterprise Development Fund	162,044,650	18,313,098	162,044,650	180,357,748	96,206,917	75,840,066	24,400,255	196,447,238
	National Youth Council	49,000,000	-	49,000,000	49,000,000	18,315,151	24,943,686	5,741,163	49,000,000
State Department for Planning	Kenya Institute of Public Policy Research Analysis	525,780,000	25,573,244	43,768,584	69,341,828	351,231,827	128,020,660	91,880,204	571,132,691
	National Council for Population and Development	322,960,000	-	161,480,001	161,480,001	96,958,630	51,449,997	2,737,000	151,145,627
	Kenya National Bureau of Statistics	1,317,560,000	21,963,092	415,540,000	437,503,092	164,315,200	273,187,892	-	437,503,092
	Kenya VISION 2030	219,210,000	-	109,605,000	109,605,000	40,250,324	28,251,137	41,103,539	109,605,000
	The New Partnership for Africa's Development	240,130,000	-	105,065,002	105,065,002	58,227,994	44,779,789	340,886	103,348,669
State Department for Social Protection, Pensions & Senior Citizens Affairs and Special Programmes	National Council for Children Services	44,750,000	-	44,750,000	44,750,000	-	23,347,500	-	23,347,500
	National Council for Persons with Disabilities	373,100,265	4,350,265	368,750,000	373,100,265	106,227,411	47,240,796	55,410,567	208,878,774
	Street Families Rehabilitation Trust Fund	101,000,000	-	101,000,000	101,000,000	-	100,190,185	-	100,190,185
	Technical University of Mombasa	1,577,825,553	398,115,168	479,206,590	877,321,758	720,896,779	43,796,806	29,042,215	793,735,800
	Multimedia University	1,084,347,510	707,115,087	959,767,298	1,666,882,385	1,228,443,391	176,930,277	238,387,016	1,643,760,684
State Department for University Education and Research	University of Kabanga	1,166,073,998	192,209,165	405,507,504	597,716,669	527,716,669	99,718,970	30,976,977	638,412,616
	University of Eldoret	2,351,565,841	304,818,536	982,714,230	1,287,532,766	969,412,832	161,161,101	40,125,858	1,170,699,791
	Karatina University	992,963,321	172,634,018	373,764,094	546,398,112	371,679,202	150,339,008	-	522,018,210
	Jaramogi Oginga Odinga University of Science and Technology	1,644,983,260	227,462,382	533,878,404	761,340,786	586,600,819	138,528,133	60,444,473	785,573,425
	Tharaka University College	365,763,099	90,719,209	151,681,548	242,400,757	123,115,600	34,908,612	39,779,216	197,803,428
	Technical University of Kenya	2,698,343,161	301,472,441	990,374,214	1,291,846,655	1,478,161,524	132,608,499	39,664,130	1,650,434,153
	University of Nairobi	11,013,991,805	4,447,284,478	2,809,012,944	7,256,297,422	5,046,775,104	1,094,572,525	1,822,201,824	7,963,549,453
	Koilel Samoei University College	147,735,491	15,608,949	51,325,944	66,934,893	68,179,985	91,738,212	-	159,918,197
	University of Embu	873,944,370	235,043,522	313,089,708	548,133,230	345,838,712	143,597,955	64,930,046	554,366,713
	Machakos University	1,359,944,740	76,931,343	123,195,147	200,126,490	528,052,397	110,253,234	-	638,305,631
State Department for University Education and Research	Egerton University	3,712,129,463	1,091,270,252	1,110,150,635	2,201,420,887	1,490,466,040	438,260,442	464,338,107	2,393,064,589
	Kenya University	6,676,119,452	1,502,347,988	1,690,402,089	3,192,750,077	3,151,346,367	823,677,773	293,292,300	4,268,316,440
	Jomo Kenyatta University of Agriculture and Technology	5,401,826,211	991,799,770	752,953,730	1,744,753,500	1,273,828,734	352,350,650	110,786,188	1,736,965,572
	Kirinyaga University	553,542,729	212,567,360	179,317,151	391,884,511	264,994,394	26,552,394	42,788,916	334,335,704
	Muranga University	745,200,801	207,712,198	266,778,780	474,490,978	293,341,243	111,314,495	68,945,341	473,601,079
	Taita Taveta University	535,108,893	132,289,020	334,518,173	466,807,193	208,880,459	60,203,710	7,944,302	277,028,471

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			A-I-A	Transfers (Cur- rent)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
The National Treasury	Co-operative University	744,397,980	433,279,946	140,951,706	574,231,652	260,200,694	172,968,756	22,619,203	455,788,653
	Maseno University	2,791,108,180	726,787,061	864,077,628	1,590,864,689	1,202,363,840	293,963,840	83,062,312	1,579,389,992
	Tom Mboya University College	481,633,084	123,195,147	203,772,198	326,967,345	121,726,243	88,315,300	30,775,000	240,816,543
	Moi University	4,444,987,583	777,204,865	1,712,111,280	2,489,316,145	2,351,027,165	382,628,867	92,329,332	2,825,985,364
	Gatundu University	148,356,768	-	72,320,147	72,320,147	42,320,147	-	-	42,320,147
	Bomet University College	363,263,875	35,404,942	155,944,784	191,349,726	143,214,078	5,030,810	14,599,521	162,844,409
	Rongo University	901,662,467	146,374,219	288,176,746	434,550,965	388,822,767	117,306,913	-	506,129,680
	Garissa University	530,034,581	67,513,000	208,686,000	276,199,000	193,535,000	62,701,000	19,689,000	275,925,000
	Alupe University College	213,124,415	29,872,458	91,283,369	121,155,827	107,436,880	16,707,398	11,958,363	136,102,641
	Masinde Muliro University of Science and Technology	2,705,299,846	764,863,170	992,850,251	1,757,713,421	1,223,063,153	320,837,694	95,328,169	1,639,229,016
	Kababii University	1,007,825,879	210,440,178	330,797,661	541,237,839	453,700,488	79,962,229	40,450,201	574,112,918
	Kaimosi University College	564,248,743	93,537,408	227,246,087	320,783,495	169,204,143	75,526,417	26,826,803	271,557,363
	Turkana University College	237,321,183	81,658,005	45,544,944	127,202,949	83,929,291	34,951,169	11,188,379	130,068,839
	South Eastern Kenya University	1,192,949,404	142,078,323	468,256,338	610,334,661	484,092,000	113,137,726	17,812,244	615,041,970
	Pwani University	1,147,885,469	109,769,000	195,225,000	304,994,000	224,089,000	70,576,000	-	294,665,000
	Chuka University	1,910,648,642	419,080,082	664,200,504	1,083,280,586	671,028,396	408,379,554	-	1,079,407,950
	Kisii University	1,955,366,951	553,570,634	589,518,390	1,143,089,024	689,599,309	330,678,640	63,386,371	1,083,664,320
	Maasai Mara University	1,302,153,344	140,644,462	525,511,462	666,155,924	510,106,390	161,900,236	27,000,845	699,007,471
	Kenya Universities and Colleges Central Placement Services	929,258,110	31,153,279	10,979,055	42,132,334	42,879,663	28,120,781	29,497,799	100,498,243
	National Commission for Universities for Science Technology and Innovation	234,841,804	60,963,163	101,420,902	162,384,065	62,348,779	74,196,340	-	136,545,119
	Commission for Universities Education	309,019,997	112,550,607	96,525,243	209,075,850	91,777,956	59,890,700	-	151,668,656
	Higher Education Loans Board	15,395,650,462	2,793,566,172	5,652,124,271	8,445,690,443	315,406,271	255,740,607	7,874,543,565	8,445,690,443
	National Research Fund	323,037,923	-	161,518,961	161,518,961	826,040	176,349,023	-	177,175,063
	Kenya National Innovation Agency	52,875,963	15,162,898	28,996,038	44,158,936	6,934,688	9,767,753	27,456,495	44,158,936
	University Funding Board	244,525,812	511,629	122,262,906	122,774,535	7,297,043	49,362,904	3,064,400	59,724,347
National Biosafety Authority	147,900,000	3,163,596	72,450,000	75,613,596	39,654,561	26,239,545	5,580,459	71,474,565	
Laikipia University of Technology	1,236,590,596	262,659,979	371,265,740	633,925,719	494,020,747	93,495,212	-	587,515,959	
Dedan Kimathi University	1,390,095,946	172,560,791	230,579,286	403,140,077	268,744,777	21,500,028	95,748,596	385,993,401	
Meru University of Science and Technology	1,070,320,860	271,894,317	357,922,272	629,816,589	465,677,867	61,935,037	142,638,420	670,251,324	
Kenya Revenue Authority	25,151,748,801	-	11,101,224,400	11,101,224,400	-	-	11,101,224,400	11,101,224,400	

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			A-I-A	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department of Vocational and Technical Training	Financial Reporting Centre	619,000,000	-	309,500,000	309,500,000	-	-	309,500,000	309,500,000
	Competition Authority of Kenya	276,100,000	-	138,050,000	138,050,000	-	-	138,050,000	138,050,000
	Public Accounting Standard Board	142,900,000	-	71,450,000	71,450,000	-	-	71,450,000	71,450,000
	Registration of Certified Public Secretaries	23,800,000	-	119,000,000	119,000,000	-	-	11,900,000	11,900,000
	Public Procurement Regulatory Authority	306,000,000	-	153,000,000	153,000,000	-	-	153,000,000	153,000,000
	Kenya Institute of Supplies Management	51,000,000	-	25,500,000	25,500,000	-	-	25,500,000	25,500,000
	Kenya Trade Network Agency	264,400,000	-	132,200,000	132,200,000	-	-	132,200,000	132,200,000
	Africa Institute of Remittance	50,000,000	-	24,532,159	24,532,159	-	-	24,532,159	24,532,159
	Unclaimed Financial Assets Authority	149,900,000	-	74,950,000	74,950,000	-	-	74,950,000	74,950,000
	Privatization Commission	127,000,000	-	63,500,000	63,500,000	-	-	63,500,000	63,500,000
	Institute of Certified Investment and Financial Analysts	20,000,000	-	10,000,000	10,000,000	-	-	10,000,000	10,000,000
	State Corporation Appeal Tribunal	26,464,835	-	13,232,418	13,232,418	-	-	13,232,418	13,232,418
	Competition Appeal Tribunal	26,000,000	-	12,934,042	12,934,042	-	-	12,934,042	12,934,042
	Tax Appeal Tribunal	135,000,000	-	67,500,000	67,500,000	-	-	67,500,000	67,500,000
	Kenya Institute of Supplies Management Examination Board	50,000,000	-	25,000,000	25,000,000	-	-	25,000,000	25,000,000
	Public Service Super Annuation Board	50,000,000	-	21,447,388	21,447,388	-	-	21,447,388	21,447,388
	Technical and Vocational Education and Training Authority	265,000,000	25,000,000	132,500,000	157,500,000	46,500,000	-	86,000,000	132,500,000
	Curriculum Development, Assessment and Certification Council	261,500,000	10,000,000	130,750,000	140,750,000	7,100,000	-	123,650,000	130,750,000
	Kisumu National Polytechnic	381,229,844	291,229,844	-	291,229,844	27,000,000	-	-	27,000,000
	Eldoret National Polytechnic	534,631,840	476,454,960	-	476,454,960	6,000,000	-	-	6,000,000
	Nyeri National Polytechnic	125,500,000	80,500,000	-	80,500,000	20,400,000	-	-	20,400,000
	Meru National Polytechnic	510,700,000	465,700,000	-	465,700,000	10,000,000	-	-	10,000,000
	Kenya Coast National Polytechnic	238,700,000	193,700,000	-	193,700,000	9,000,000	-	-	9,000,000
	Kisii National Polytechnic	255,642,000	210,642,000	-	210,642,000	13,500,000	-	-	13,500,000
	Kitale National Polytechnic	354,387,576	309,387,576	-	309,387,576	3,587,500	-	-	3,587,500

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			A-I-A	Transfers/ (Cur- rent)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
Office the Registrar of Political Parties	Sigalagala National Poly- technic	266,000,000	221,000,000	-	221,000,000	6,000,000	-	-	6,000,000
	Kenya Technical Trainers College National Poly- technic	311,530,728	201,530,728	55,000,000	256,530,728	6,000,000	-	-	6,000,000
	Kabete National Poly- technic	446,200,000	401,200,000	-	401,200,000	12,500,000	-	-	12,500,000
	North Eastern National Polytechnic	53,826,700	8,826,700	-	8,826,700	5,000,000	-	6,326,700	11,326,700
	Nyandarua National Poly- technic	86,000,000	40,000,000	-	40,000,000	4,000,000	-	-	4,000,000
	Kenya National Qualifica- tion Authority	270,000,000	20,000,000	135,000,000	155,000,000	4,450,000	-	130,550,000	135,000,000
	Orange Democratic Movement	769,939,407	-	769,939,407	769,939,407	-	622,469,704	-	622,469,704
	Other Registered Political Parties	76,763,000	-	73,763,000	73,763,000	-	49,381,500	-	49,381,500
	Jubilee Party	631,557,593	-	631,557,593	631,557,593	-	315,778,796	-	315,778,796
	Kenya Fisheries Services	97,125,000	-	97,125,000	97,125,000	159,771,937	24,025,345	-	183,797,282
State Department of Fisheries, Aquaculture and the Blue Economy	Kenya Marine Fisheries Research Institute	1,394,100,000	3,870,508	696,999,990	700,870,498	424,432,588	258,138,466	23,716,967	706,288,021
	Kenya Academy of Sports	37,700,000	-	37,700,000	37,700,000	21,019,099	10,428,420	6,252,481	37,700,000
	Sports Kenya	168,750,000	67,870,414	103,250,000	171,120,414	93,615,741	120,520,949	11,965,824	226,102,514
	Anti-Doping Agency of Kenya	147,690,000	6,686,666	142,690,000	149,376,666	60,207,265	89,169,401	-	149,376,666
	Sports Arts and Social Development	128,720,000	-	128,700,000	128,700,000	64,944,164	35,789,000	2,325,476	103,058,640
	Kenya Civil Aviation Authority	8,114,000,000	2,749,227,987	-	2,749,227,987	1,184,550,767	855,737,324	543,737,324	2,584,025,415
	Nairobi Metropolitan Transport Authority	40,000,000	-	40,000,000	40,000,000	-	40,000,000	-	40,000,000
	National Drought Manage- ment Authority	692,340,000	-	346,170,000	346,170,000	252,334,946	93,835,054	-	346,170,000
	Kenya Veterinary Board	45,416,666	11,456,000	30,416,666	41,872,666	15,043,959	16,116,528	8,335,564	39,496,051
	Kenya Veterinary Vaccines Production Institute	511,000,000	183,733,013	-	183,733,013	92,478,230	111,456,943	17,099,637	221,034,810
State Department for Livestock	Veterinary Medicines Directorate Council	45,399,078	42,774,078	2,625,000	45,399,078	1,723,542	10,921,694	-	12,645,236
	Kenya Dairy Board	525,204,396	257,804,578	13,875,000	271,679,578	101,101,916	1,920,216	115,970,809	218,992,941
	Development of Leather	153,250,000	1,027,484	63,125,000	64,152,484	59,530,316	649,615	31,971,869	92,151,800
	Industrial Park-Kenanie National Industrial Train- ing Authority	290,620,000	745,280,259	145,310,000	890,590,259	271,325,268	32,350,645	480,032,528	783,708,441
State Department for Labour	National Employment Authority	265,000,000	102,254,000	132,500,000	234,754,000	884,500	29,543,245	105,289,417	135,717,162
	Sacco Societies Regulatory Authority	240,000,000	240,000,000	-	240,000,000	127,584,620	58,186,089	56,038,521	241,809,230

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			A-I-A	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
Ministry of Environment and Forestry	Kenya National Trading Corporation	111,850,000	281,800,000	-	281,800,000	44,600,000	180,500,000	56,700,000	281,800,000
	New Kenya Planters Cooperative Union-HQ	138,500,000	78,160,000	13,100,000	91,260,000	38,130,000	39,230,000	11,890,000	89,250,000
	National Environment Trust Fund	160,000,000	-	80,000,000	80,000,000	45,898,970	34,052,906	-	79,951,876
	National Environmental Complaints Committee	135,900,000	-	67,450,000	67,450,000	5,410,376	61,344,828	-	66,755,204
	Kenya Water Towers Agency	494,000,000	-	247,000,000	247,000,000	129,373,352	101,221,378	-	230,594,730
	National Environment Tribunal	64,000,000	-	32,000,000	32,000,000	23,642,602	6,788,766	331,600	30,762,968
	Kenya Forest Service	5,034,000,000	358,391,496	2,080,000,000	2,438,391,496	2,081,098,774	123,957,374	-	2,205,056,148
	Kenya Forestry Research Institute	1,517,000,000	38,166,321	720,290,498	758,456,819	618,142,307	98,599,386	37,922,841	754,664,534
	National Environment Management Authority	1,444,000,000	50,200,000	572,000,000	632,200,000	465,962,000	165,238,000	-	631,200,000
	Anti-Female Genital Mutilation Board	102,500,000	-	51,250,000	51,250,000	17,218,455	12,918,992	20,000,000	50,137,447
State Department for Gender	Women Enterprise Fund	332,220,000	67,500,000	82,105,000	149,605,000	149,206,261	399,000	-	149,605,261
	CWZEO Fund	153,600,000	-	64,000,000	64,000,000	2,002,324	14,018,245	24,925,154	40,945,723
	Water Sector Trust Fund	167,000,000	-	83,500,000	83,500,000	83,500,000	-	-	83,500,000
	Kenya Water Institute	408,000,000	62,294,369	50,750,001	113,044,370	57,707,641	47,873,114	11,968,279	117,549,034
	National Water Harvesting and Storage Authority	483,000,000	26,000,647	95,750,000	121,750,647	76,125,713	99,252,921	41,465,897	216,844,531
	Regional Centre on Ground Water Resource Education Training and Research	34,000,000	-	8,500,000	8,500,000	2,633,211	3,961,101	3,695,323	10,289,635
	Water Resources Authority	984,000,000	381,692,771	160,000,000	541,692,771	415,485,837	135,312,370	20,615,437	571,413,644
	Water Appeals Board	29,000,000	-	9,500,000	9,500,000	-	9,296,680	-	9,296,680
	Water Services Regulatory Authority	370,000,000	161,430,471	-	161,430,471	52,813,933	66,605,459	7,179,508	126,598,900
	National Irrigation Authority	554,000,000	150,370,425	102,500,000	252,820,425	168,709,409	84,111,015	-	252,820,424
Ministry of Water, Sanitation and Irrigation	Athi Water Works Development Agency	390,000,000	-	195,000,000	195,000,000	141,906,870	49,434,680	1,523,350	192,864,900
	Lake Victoria South Water Works Development Agency	118,000,000	5,307,017	59,000,000	64,307,017	30,798,088	-	18,252,442	49,050,530
	Lake Victoria North Water Works Development Agency	128,000,000	710,387	53,333,334	54,043,721	54,043,721	-	-	54,043,721
	Central Rift Valley Water Works Development Agency	230,000,000	9,365,186	73,916,668	83,281,854	38,866,750	38,714,035	-	77,580,785

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)		Expenditure (Kshs)				Total Expenditure
			A-I-A	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
State Department for Public Works	North Rift Valley Water Works Development Agency	50,000,000	-	25,000,000	25,000,000	219,000	4,998,765	13,843,734	19,061,499
	Coastal Water Works Development Agency	1,152,000,000	399,946,070	204,636,034	604,582,104	122,262,189	334,401,241	168,399,594	625,063,024
	Tana Water Works Development Agency	133,000,000	1,622,886	66,500,000	68,122,886	29,914,484	11,411,696	8,489,555	49,815,735
	Northern Water Works Development Agency	102,000,000	-	51,000,000	51,000,000	27,339,146	7,862,232	12,453,286	47,654,664
	Tanathi Water Works Development Agency	116,000,000	-	58,000,000	58,000,000	39,951,286	3,520,222	16,412,591	59,884,099
	Hydrological Registration Board-HQ	15,000,000	-	6,250,000	6,250,000	-	4,161,853	2,088,147	6,250,000
	National Construction Authority	1,029,000,000	563,314,571	630,000,000	1,193,314,571	404,500,629	467,473,377	-	871,974,006
	National Cohesion and Integration Commission	-	-	171,375,000	171,375,000	94,357,809	52,560,668	24,456,523	171,375,000
	The firearms Licensing Board	-	-	19,350,000	19,350,000	-	18,573,678	-	18,573,678
	National Crime Research Centre	89,450,000	-	89,450,000	89,450,000	42,225,272	6,218,755	34,751,992	83,196,019
State Department for Interior and Citizen Services	National Transport and Safety Authority	1,102,200,000	913,243,783	97,300,000	1,010,543,783	543,309,423	547,017,795	5,684,625	1,096,011,843
	Non-Governmental Organizations	127,275,000	17,069,132	109,775,000	126,844,132	64,352,856	43,952,181	23,281,809	131,586,846
	National Authority for Campaign Against Alcohol and Drug Abuse	264,575,000	25,501,000	264,575,000	290,076,000	144,407,000	120,419,000	19,513,000	284,339,000
	Private Security Regulatory Authority	-	-	78,877,500	78,877,500	42,435,000	19,867,272	16,575,228	78,877,500
	Rural Electrification and Renewable Energy Corporation	360,000,000	105,990,789	90,000,000	195,990,789	144,591,815	48,829,025	-	193,420,840
Ministry of Energy	Kenya Electricity Transmission Company Limited	2,798,773,796	1,211,490,658	-	1,211,490,658	449,274,187	762,216,470	-	1,211,490,657
	Geothermal Development Company	1,827,000,000	693,035,884	185,000,000	878,035,884	441,902,170	94,453,678	418,475,069	954,830,917
	Nuclear power and Energy Agency	385,000,000	-	192,500,000	192,500,000	102,078,000	65,979,000	19,821,000	187,878,000
State Department for Public Service	Kenya School of Government	1,134,993,209	775,038,035	196,609,057	971,647,092	543,231,496	317,087,210	-	860,318,706
	National Youth Service	4,986,898,336	148,676,349	3,854,261,083	4,002,937,432	705,482,164	1,843,119,315	105,140,228	2,653,741,706
Ministry of Petroleum and Mining	National Mining Corporation	14,500,000	-	14,500,000	14,500,000	-	-	14,500,000	14,500,000
	The Intergovernmental Relations Technical Committee	615,875,000	-	336,350,000	336,350,000	60,789,238	96,961,780	79,026,834	236,777,852
	Council of Governors	97,670,000	-	97,670,000	97,670,000	64,619,405	19,262,737	13,787,858	97,670,000

Parent MDA	Name of the SAGA	Gross Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure
			A-I-A	Transfers (Current)	Total	Compensation to Employee	Use of goods and services	Other Expenses	
			2,281,500	64,816,667	67,098,167	45,529,942	-	21,568,224	67,098,167
State Department for ICT and Innovation	The Information and Communication Technology Authority	393,900,000					71,880,000	-	120,735,000
	Konza Techno Polis Development Authority	125,250,000	12,769,595	109,775,000	122,544,595	48,855,000		-	4,666,277
	Office of the Data Protection Commissioner	62,500,000	-	62,500,000	62,500,000	443,442	4,222,835		
	Micro and small Enterprise Authority	331,400,000	1,865,755	16,450,000	18,315,755	165,315,204	27,236,097	-	192,551,301
State Department for Trade and Enterprise Development	Kenya Export Promotion and Branding Agency	566,600,000	9,715,541	275,800,000	285,515,541	111,940,596	221,023,383	9,523,248	342,487,227
	Anti-Counterfeit Authority	360,500,000	9,026,037	170,250,000	179,276,037	127,854,841	35,753,726	5,821,331	169,429,898
	Kenya Trade Remedies Agencies	35,800,000	-	17,900,000	17,900,000	-	17,900,000	-	17,900,000
Total		240,511,625,558	51,569,525,670	82,624,626,710	134,135,447,026	69,865,670,792	32,084,864,120	31,613,221,107	133,563,756,018