

# OFFICE OF THE CONTROLLER OF BUDGET



## NATIONAL GOVERNMENT BUDGET IMPLEMENTATION REVIEW REPORT FIRST QUARTER FY 2024/25

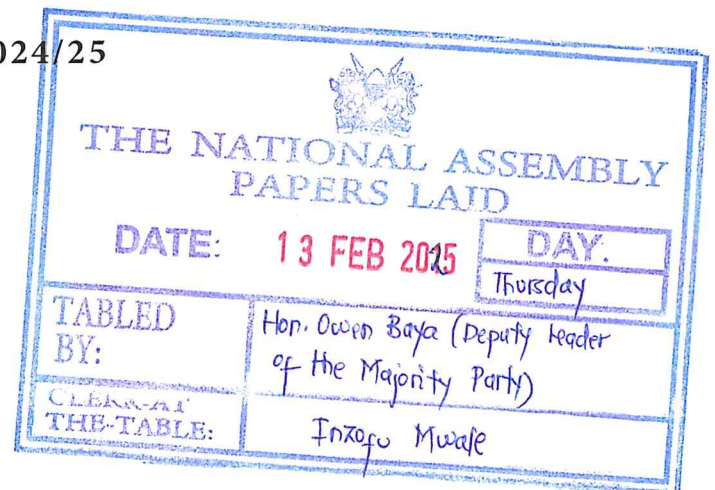
NOVEMBER, 2024

# OFFICE OF THE CONTROLLER OF BUDGET



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FY 2024/25



NOVEMBER 2024

## FOREWORD

The Office of the Controller of Budget (OCoB) is established under Article 228 of the Constitution of Kenya to oversee budget implementation for the national and county governments by approving fund withdrawals and reporting to each House of Parliament. Article 228(6) of the Constitution and Section 9 of the Controller of Budget Act, Cap 429, require the Controller of Budget (CoB) to submit to each House of Parliament a report on the implementation of the budgets of the national and county governments every four months.

I present the National Government Budget Implementation Review Report for the first quarter of FY 2024/25, covering 1<sup>st</sup> July to 30<sup>th</sup> September 2024. The report covers budget allocations to government departments and agencies, receipts into the Consolidated Fund, and the exchequers approved for withdrawal by CoB for budgeted development and recurrent activities. It also presents expenditure performance per vote, programme and sub-programmes, and budgets and projects' absorptive capacity. Further, it contains the issues the CoB identified that hampered effective budget implementation and recommends how to address them.

The data for this report are from the approved budget for FY 2024/25, the National Treasury's report on actual receipts and exchequer issues as of 30 September 2024, financial and non-financial reports on budget performance submitted by the MDAs, and data extracted from the Integrated Financial Management Information System (IFMIS).

The report provides valuable information on budget implementation to Parliament, a critical oversight institution on budget matters, while informing other stakeholders, including policymakers, analysts, researchers, and members of the public. I believe this report will provide an opportunity for oversight institutions, policymakers, and implementors to make decisions on budget execution matters and for stakeholders to interrogate the utilisation of public funds.

I take this opportunity to appreciate my staff for their effort, dedication and commitment in preparing this report. I also thank the Accounting Officers who submitted their financial and non-financial reports to facilitate the preparation of the report. My office will continue to publish and publicise budget implementation review reports every quarter as required in Section 39(8) of the Public Finance Management Act, Cap 412A, and this report is available on the Controller of Budget website: <https://cob.go.ke>.



FCPA Dr. Margaret Nyakang'o, CBS

CONTROLLER OF BUDGET

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## LIST OF ABBREVIATIONS AND ACRONYMS

<b>AfDB</b>	- African Development Bank Group
<b>A-I-A</b>	- Appropriations- in- Aid
<b>ARUD</b>	- Agriculture Rural and Urban Development
<b>ASALs</b>	- Arid and Semi-Arid Lands
<b>BETA</b>	- Bottom-Up Economic Agenda
<b>Bn</b>	- Billion
<b>BPO</b>	- Business Process Outsourcing
<b>CARA</b>	- County Allocation Revenue Act
<b>CBK</b>	- Central Bank of Kenya
<b>CF</b>	- Consolidated Fund
<b>CFS</b>	- Consolidated Fund Services
<b>CoB</b>	- Controller of Budget
<b>COFOG</b>	- Classification of Functions of Government
<b>COVID-19</b>	- Corona Virus Disease
<b>DSSI</b>	- Debt Service Suspension Initiative
<b>EA</b>	- East Africa
<b>EACC</b>	- Ethics and Anti-Corruption Commission
<b>EIICT</b>	- Energy Infrastructure and Information Communications Technology
<b>EPWNR</b>	- Environment Protection Water and Natural Resources
<b>FY</b>	- Financial Year
<b>GECA</b>	- General Economic and Commercial Affairs
<b>GJLO</b>	- Governance Justice Law and Order
<b>GoK</b>	- Government of Kenya
<b>HIV</b>	- Human Immunodeficiency Virus Technology Authority

<b>IDA</b>	- International Development Association
<b>IEBC</b>	- Independent Electoral and Boundaries Commission
<b>IFMIS</b>	- Integrated Financial Management Information System
<b>IMF</b>	- International Monetary Fund
<b>IPOA</b>	- Independent Policing Oversight Authority
<b>JSC</b>	- Judicial Service Commission
<b>KeNHA</b>	- Kenya National Highways Authority
<b>KIRDI</b>	- Kenya Industrial Research and Development Institute
<b>KNH</b>	- Kenyatta National Hospital
<b>Kshs</b>	- Kenya Shillings
<b>KSG</b>	- Kenya School of Government
<b>MDAs</b>	- Ministries Departments and Agencies
<b>MDACs</b>	- Ministries, Departments, Agencies and Counties
<b>MPARD</b>	- Mombasa Port Area Road Development
<b>MSME</b>	- Micro, Small Medium Enterprises
<b>MTEF</b>	- Medium Term Expenditure Framework
<b>MTP</b>	- Medium Term Plan
<b>NCPB</b>	- National Cereals and Produce Board
<b>NGBIRR</b>	- National Government Budget Implementation Review Report
<b>NGEC</b>	- National Gender and Equality Commission
<b>NIS</b>	- National Intelligence Service
<b>NLC</b>	- National Land Commission

<b>NMS</b>	- Nairobi Metropolitan Services
<b>NPSC</b>	- National Police Service Commission
<b>OCOB</b>	- Office of the Controller of Budget
<b>ODPP</b>	- Office of the Director of Public Prosecutions
<b>ORPP</b>	- Office of the Registrar of Political Parties
<b>PAIR</b>	- Public Administration and International Relations
<b>PDF</b>	- Portable Document Format
<b>PE</b>	- Personnel Emoluments
<b>PFM</b>	- Public Finance Management
<b>PPG</b>	- Public and Publicly Guaranteed
<b>PS</b>	- Public Service Superannuation Scheme
<b>RIVATEX</b>	- Rift Valley Textile
<b>RMNCAH</b>	- Reproductive, Maternal, New-born Child, and Adolescent Health
<b>SACCO</b>	- Savings and Credit Cooperative Organisation or Society
<b>SAGAs</b>	- Semi-Autonomous Government Agencies
<b>SAM</b>	- Salaries, Allowances, and Miscellaneous
<b>SC</b>	- State Corporation
<b>SDR</b>	- Special Drawing Rights
<b>SME</b>	- Small and Medium Enterprises
<b>SOE</b>	- State-Owned Enterprise
<b>SPCR</b>	- Social Protection Culture and Recreation
<b>Tn</b>	- Trillion
<b>TSC</b>	- Teachers Service Commission
<b>TVET</b>	- Technical Vocational and Education Training
<b>USA</b>	- United States of America

## EXECUTIVE SUMMARY

The first quarterly National Government Budget Implementation Review Report for FY 2024/25 covers July to September 2024. The report has been prepared to comply with Article 228(6) of the Constitution and Section 9 of the Controller of Budget Act, 2016, which require the Controller of Budget to submit quarterly budget implementation reports for the National and County governments to Parliament.

This is the second budget under the fourth Medium-Term Plan (MTP) (2023-2027) of the Kenya Vision 2030 and is being implemented under the Bottom-up Economic Transformation Agenda (BETA) framework. Under this framework, the government aims to achieve economic turnaround and inclusive growth by increasing investments in at least five sectors that significantly impact the economy and household welfare. These sectors include Agricultural Transformation, Micro, Small, and Medium Enterprises (MSME), Housing and Settlement, Healthcare, Digital Superhighway, and Creative Industry. The agenda also focuses on increasing employment, equitable distribution of income, and social security while expanding the tax revenue base and increasing foreign exchange earnings.

The National Government's original gross budget for FY 2024/25 was Kshs.4.49 trillion, revised to Kshs.4.37 trillion in Supplementary Budget I, compared to Kshs.4.34 trillion for FY 2023/24. The revised budget comprises Kshs.641 billion for ministerial development expenditure, which was 15 per cent of the revised gross national budget and 29 per cent of the revised gross ministerial budget of Kshs.2.23 trillion. Recurrent allocation comprised ministerial recurrent allocation of Kshs.1.59 trillion (36 per cent of the revised gross national budget) and Consolidated Fund Services (CFS) at Kshs.2.14 trillion (49 per cent of the revised gross national budget).

During the reporting period, receipts into the Consolidated Fund amounted to Kshs.776.89 billion, representing 18 per cent of the revised estimates of Kshs.4.21 trillion, compared to the Kshs.747.98 billion (18 per cent) received in a similar period in FY 2023/24. The total exchequer issues from the Consolidated Fund to MDAs, CFS, and the County Governments amounted to Kshs.771.71 billion, representing 18 per cent of the revised net estimates of Kshs.4.21 trillion, compared to Kshs.745.81 billion recorded in a similar period in FY 2023/24. The exchequer issues comprised Kshs.68.54 billion (21 per cent) for ministerial development expenditure, Kshs.280.09 billion (19 per cent) for ministerial recurrent expenditure, Kshs.359.48 billion (17 per cent) to CFS and Kshs.63.60 billion (15 per cent) to County governments as Equitable sharable revenue. County government exchequer issues from the national government include Kshs.30.83 billion for June 2024 arrears and Kshs.32.76 billion for July 2024.

The national government's total expenditure for the first three months amounted to Kshs.823.78 billion, representing 19 per cent of the national government's revised gross estimates of Kshs.4.37 trillion compared to Kshs.851.66 billion (18 per cent) recorded in a similar FY 2022/23 period. This expenditure comprises of ministerial development expenditure of Kshs.106.39 billion (with an absorption rate of 17 per cent), recurrent ministerial expenditure at Kshs.358.50 billion (absorption rate of 23 per cent) and CFS expenditure at Kshs.358.61 billion (an absorption rate of 17 per cent).

Expenditure categories with the highest development spending included Capital Transfers by the MDAs in subsidies, grants, or direct transfers to Semi-Autonomous Government Agencies (SAGAs) at Kshs.85.30 billion, representing 80 per cent of the gross development spending. Other major development expenditures were the



Construction and Civil Works at Kshs.10.59 billion and the Purchase of Specialised Plant, Equipment and Machinery at Kshs.880.07 million, representing 10 per cent and 1 per cent, respectively, of the gross development expenditure.

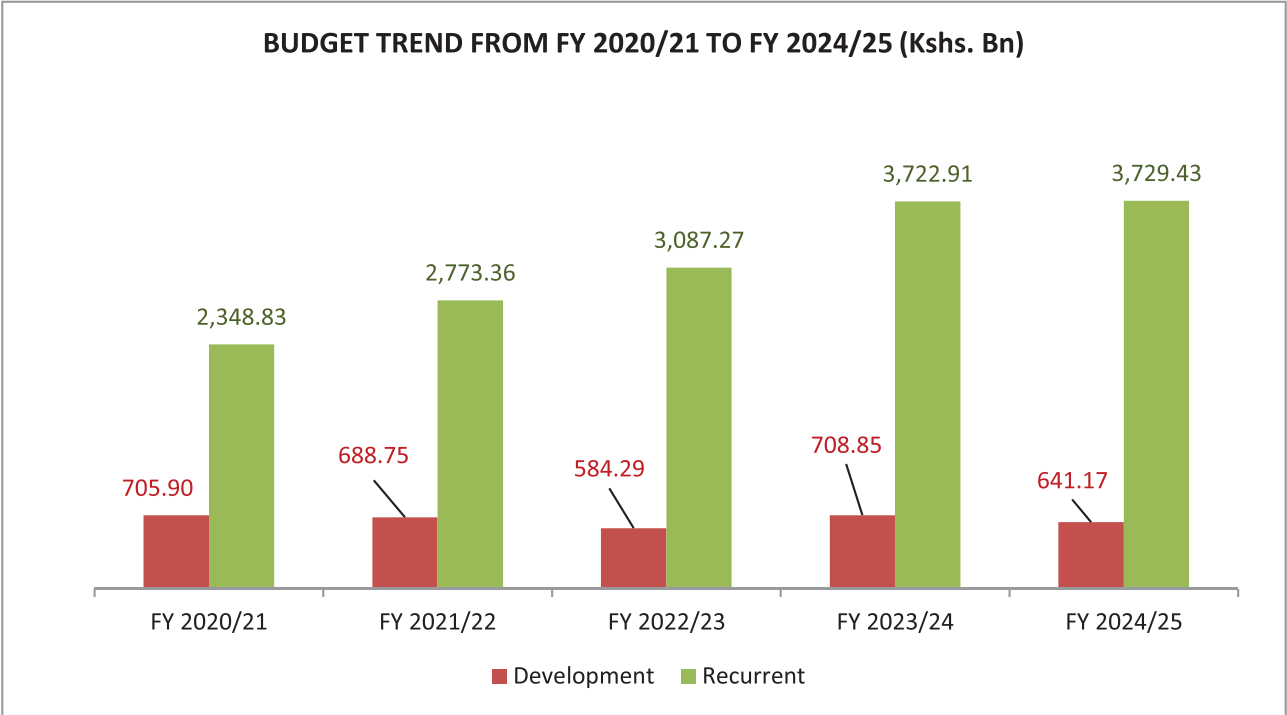
A review of the recurrent expenditure shows that Kshs.151.00 billion. was spent on Compensation to Employees, representing 42 per cent of the gross recurrent expenditure by MDAs and 25 per cent of the revenue collected, which is in line with the requirement in PFM Regulations 26(1) of 2015 that ministerial expenditure should not exceed 35 per cent of the national government's equitable share of the revenue raised nationally. Total Current transfers to other government institutions were Kshs.135.20 billion and subsidies Kshs.23.37 billion, representing 37 per cent and 7 per cent of the gross recurrent expenditure, respectively. Other expenses with significant expenditure were Kshs.6.95 billion for security operations, Kshs.3.58 billion for travel, Kshs.2.21 billion for specialised suppliers and Kshs.2 billion for school examinations invigilation.

During the period under review, some key issues were identified as hampering effective budget implementation. They include the reduction of Ministerial development and recurrent budget through Supplementary Estimate I following the withdrawal of the Finance Bill for 2024 and a high level of public debt that may derail the implementation of planned development projects. The Controller of Budget also identified a huge stock of public debt that exceeded the statutory limit, delays in releasing funds and low levels of project implementation by MDAs. This contravened Section 50 (2) of the PFMA 2012 and affected overall budget implementation as indicated by low absorption rates respectively. Additionally, the preparation of this report was hindered by the late submission of financial and non-financial performance reports by some MDAs for the reporting period.

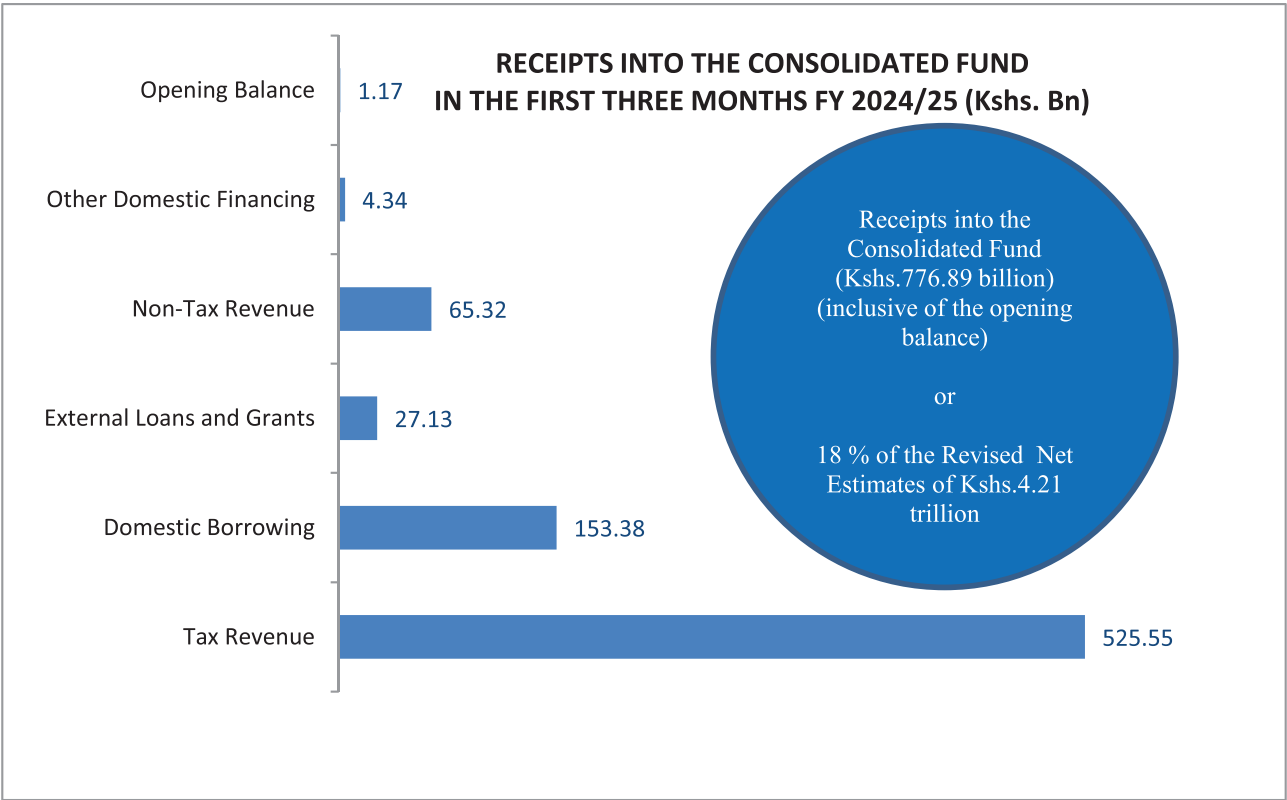
To address the challenges, the Controller of Budget recommends that the government institute strategies to improve revenue generation for both levels of government to ensure that planned activities are funded. The government should also curb the ballooning public debt through reduced budget deficit financing. Further, the government must fast-track budget implementation through the timely release of funds to MDAs per the cash flow projections and approved plans for a seamless implementation of the planned activities. In addition, the MDAs should monitor their planned activities and reallocate the budget for items they cannot fully absorb.. Also, Accounting officers should timely submit their quarterly financial and non-financial reports to OCoB in line with Section 83 of the PFM Act 2012

Finally, the Controller of Budget urges MDAs who failed to submit their reports on time to adhere to the guidelines and timelines to enable the timely publication of reports per the Law.

# KEY HIGHLIGHTS

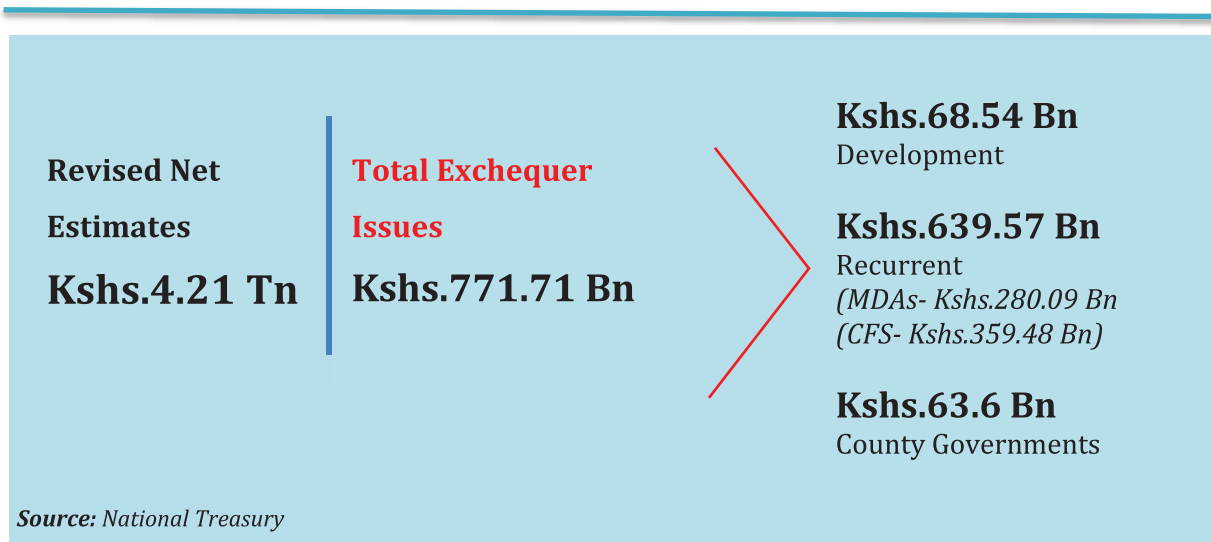


Source: National Treasury

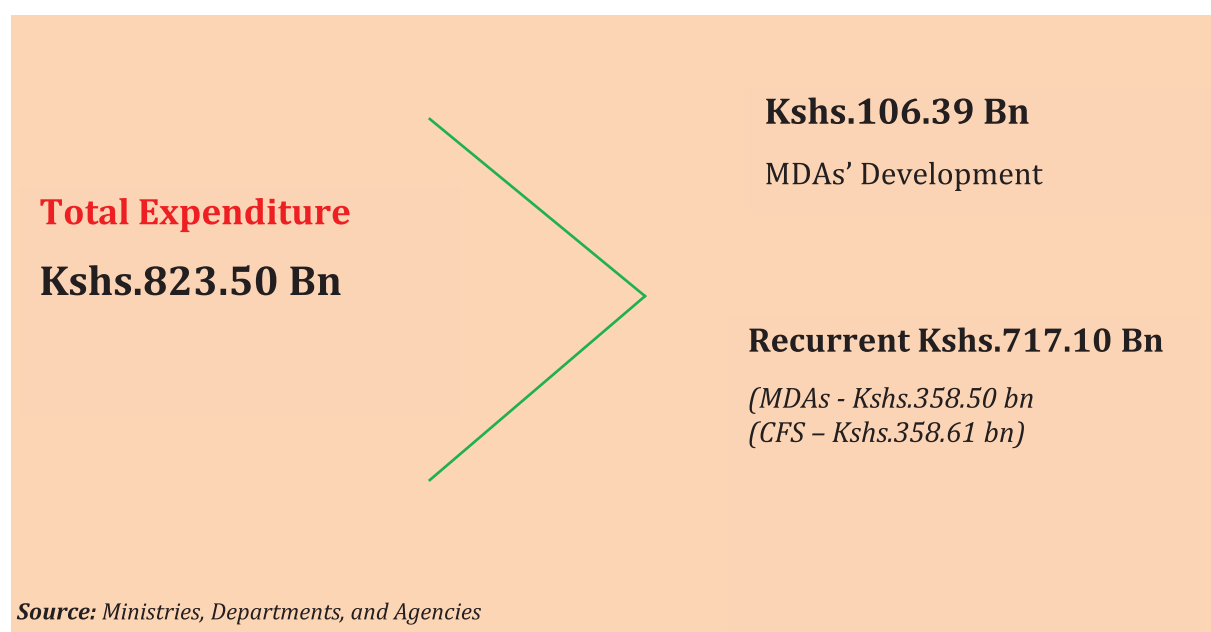


Source: The National Treasury

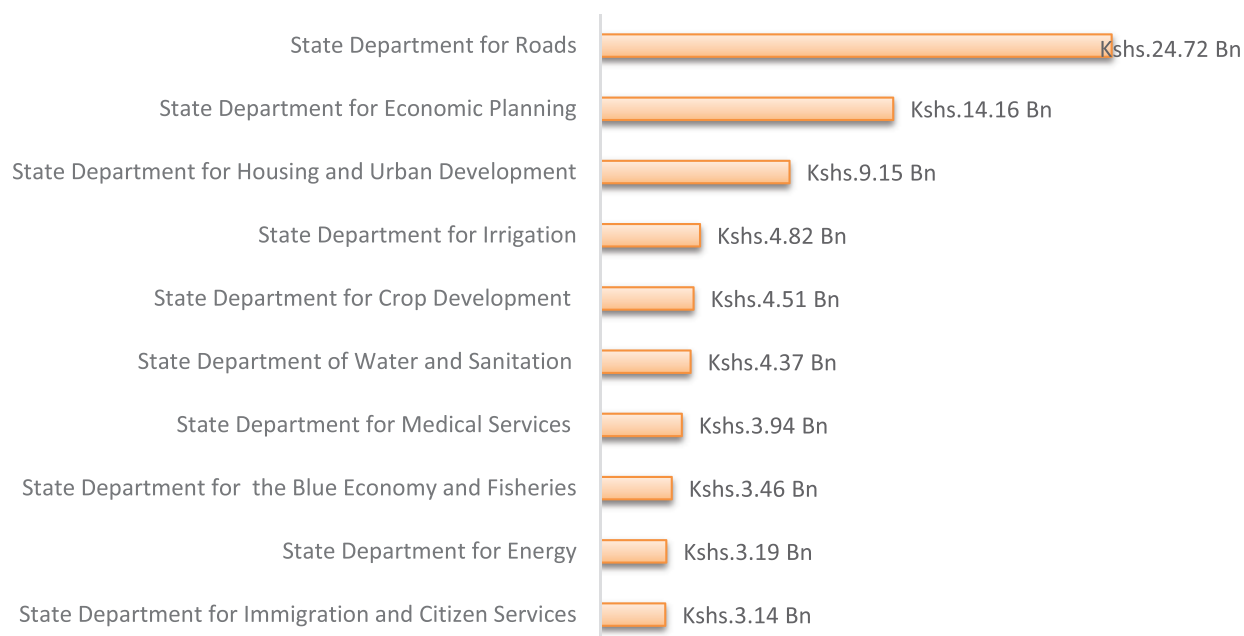
## EXCHEQUER ISSUES FROM THE CONSOLIDATED FUND IN THE FIRST THREE MONTHS IN FY 2024/25



## NATIONAL GOVERNMENT EXPENDITURE FOR THE FIRST THREE MONTHS FY 2024/25

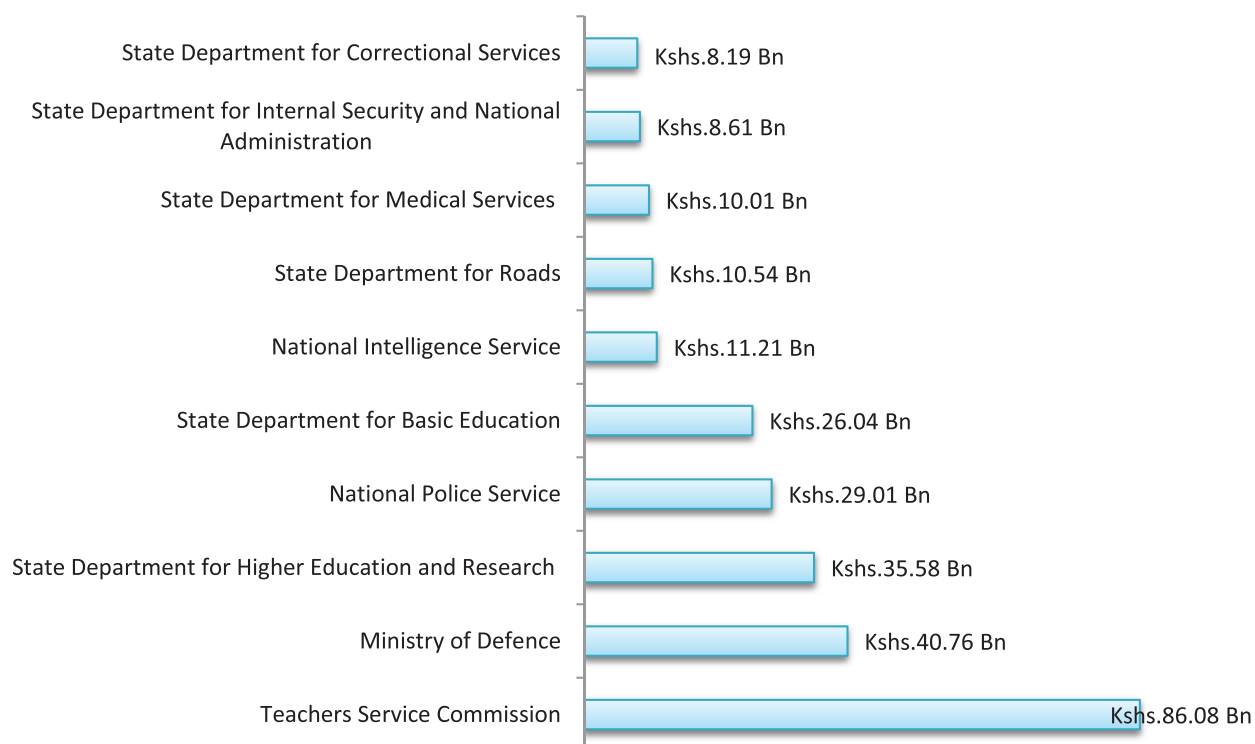


### TOP 10 SPENDING MDAs ON DEVELOPMENT EXPENDITURE IN THE FIRST THREE MONTHS FY 2024/25

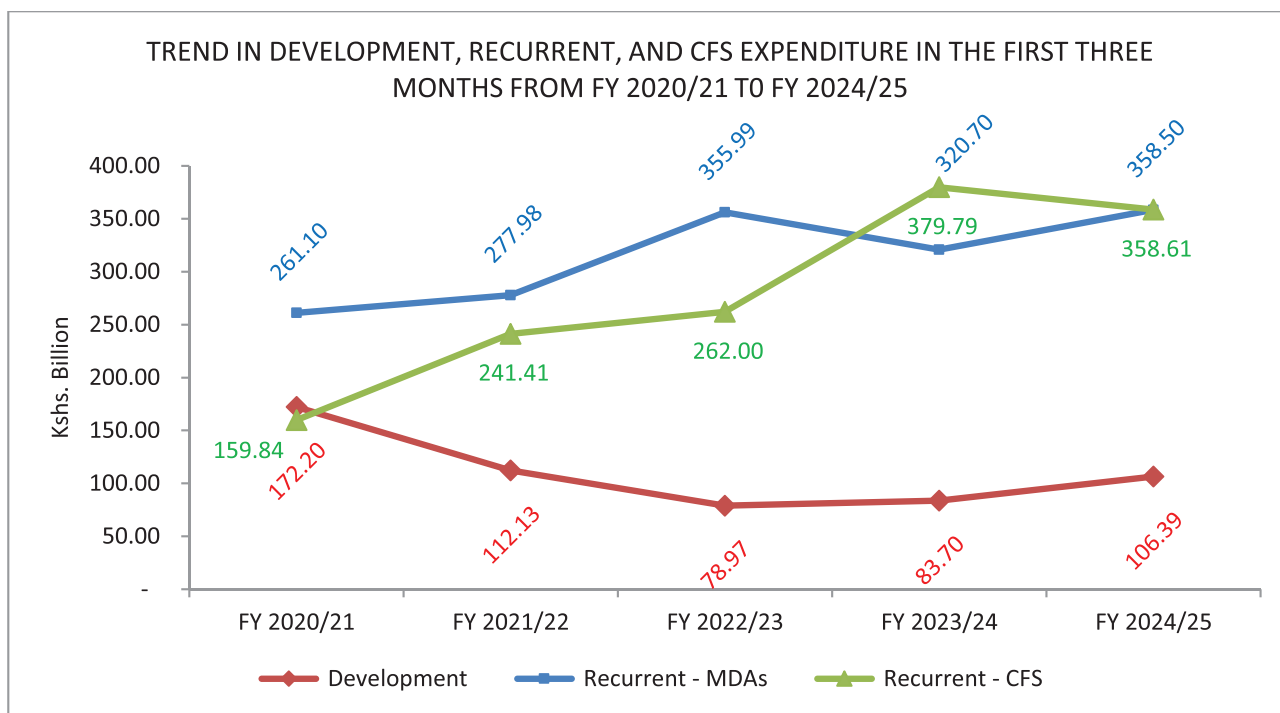


**Source:** Ministries, Departments, and Agencies

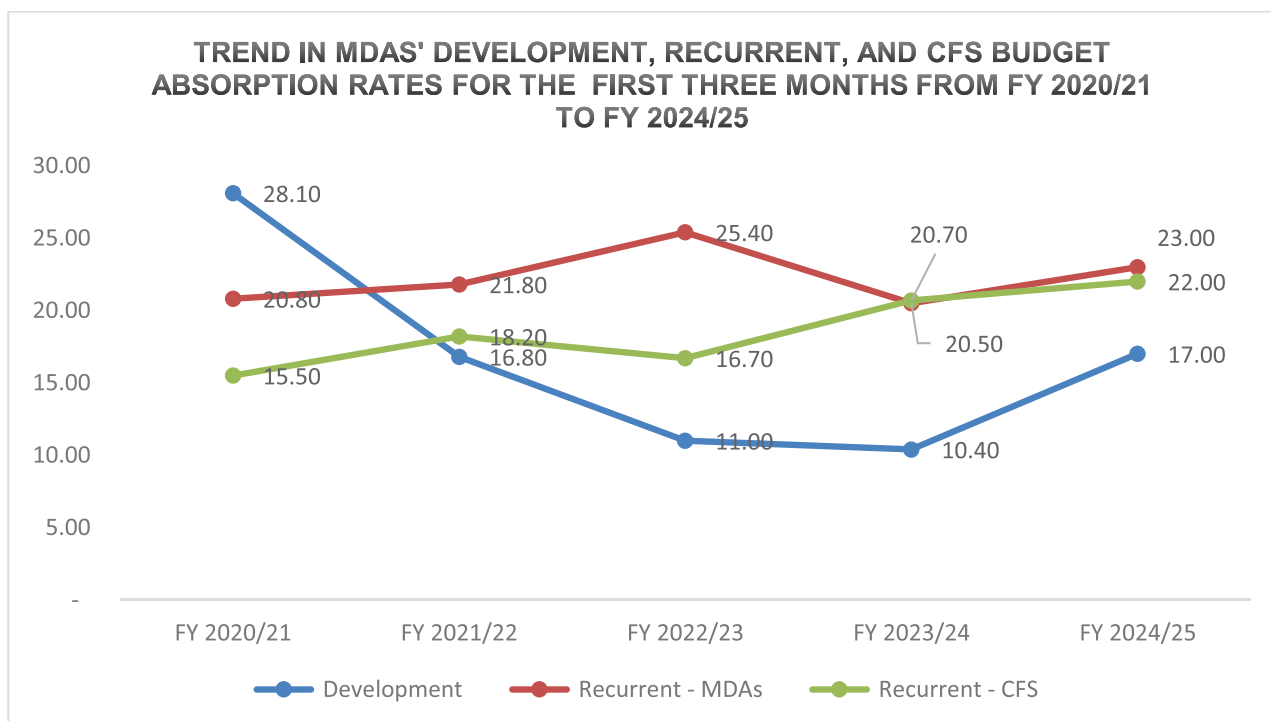
### TOP 10 SPENDING MDAs ON RECURRENT EXPENDITURE IN THE FIRST THREE MONTHS FY 2024/25



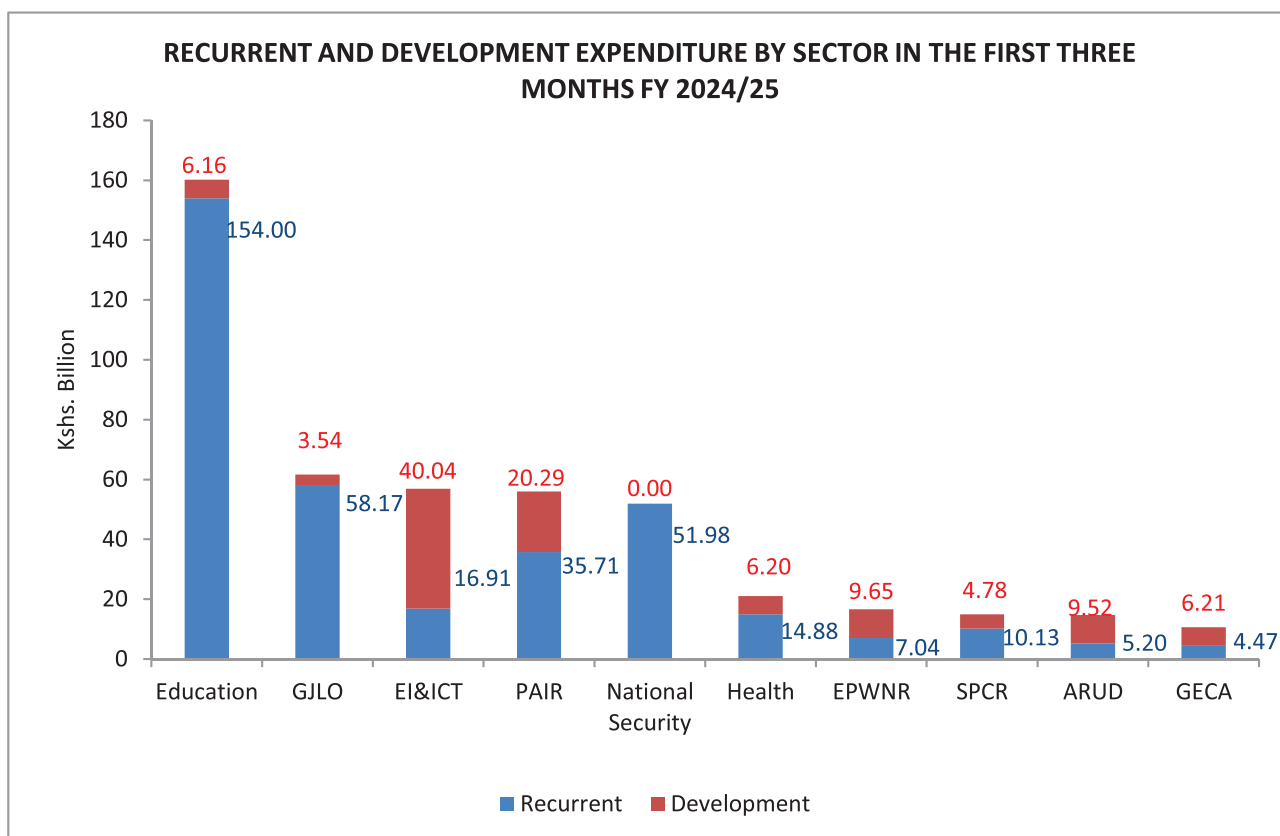
**Source:** Ministries, Departments, and Agencies



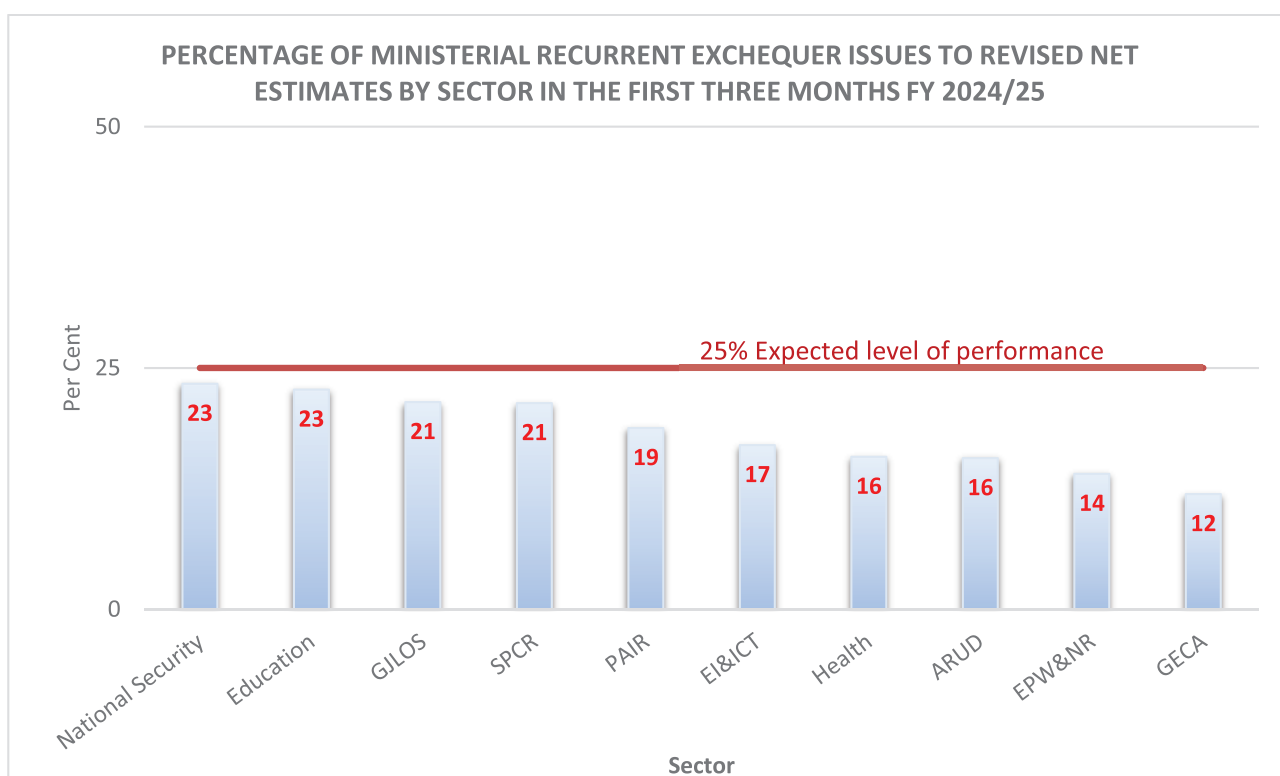
*Source: Ministries, Departments, and Agencies*



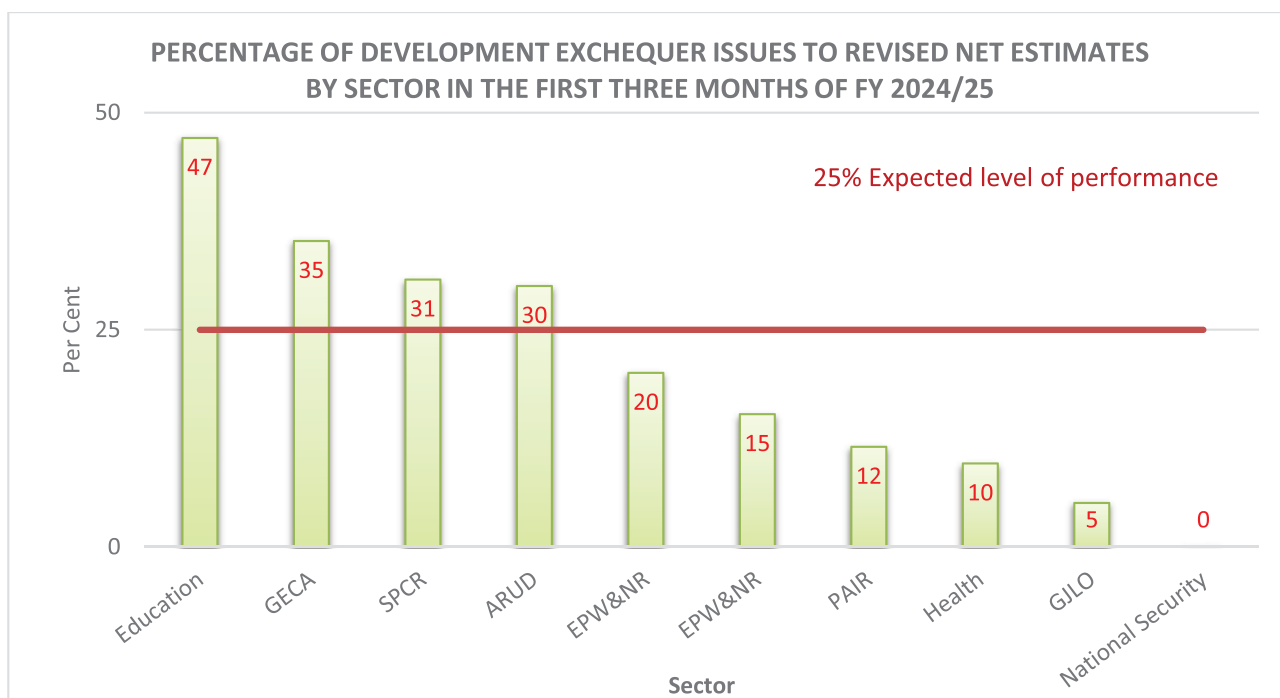
*Source: Ministries, Departments, and Agencies*



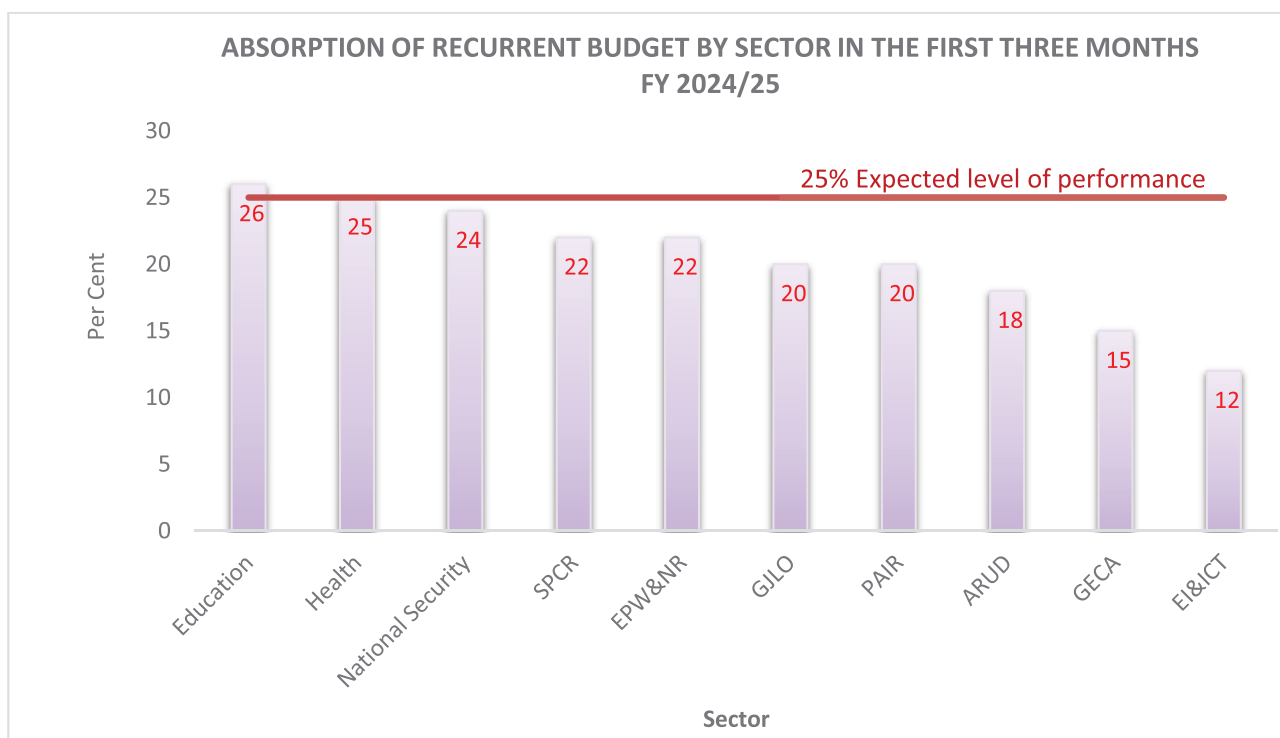
**Source:** Ministries, Departments, and Agencies



**Source:** Ministries, Departments, and Agencies

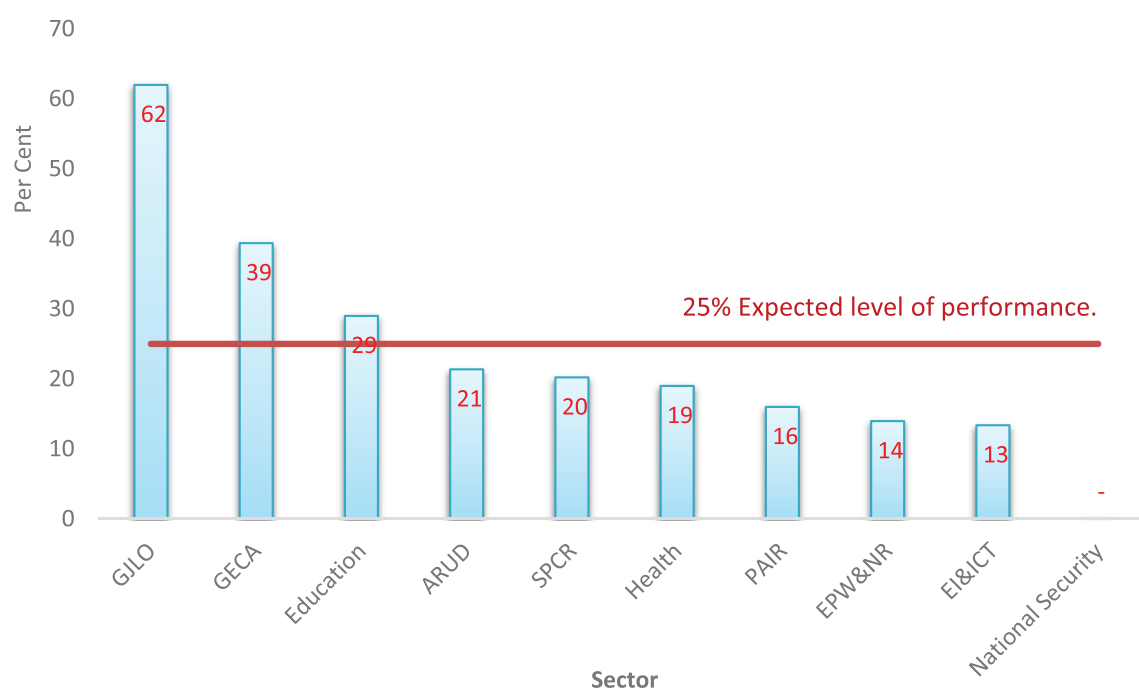


**Source:** Ministries, Departments and Agencies



**Source:** Ministries, Departments, and Agencies

### ABSORPTION OF DEVELOPMENT BUDGET BY SECTOR IN THE FIRST THREE MONTHS FY 2024/25



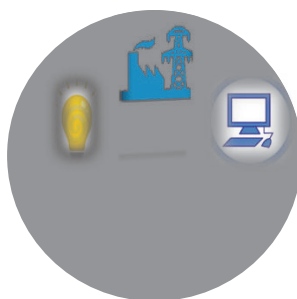
**Source:** Ministries, Departments, and Agencies



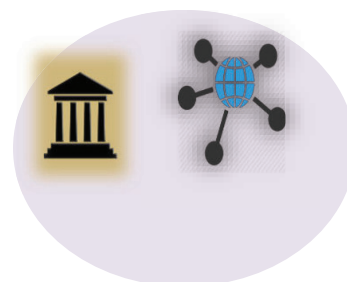
## FY 2024/25 GROSS BUDGET BY SECTORS (REVISED)



Agriculture Rural & Urban  
Development ***Kshs.73.93 Bn***



Energy, Infrastructure & ICT  
***Kshs.444.29 Bn***



Public Administration and  
International Relations ***Kshs.301.78 Bn***



General Economics & Commercial  
Affairs ***Kshs.45.63 Bn***



Health  
***Kshs.118.86 Bn***



Education  
***Kshs.627.77 Bn***



National Security  
***Kshs.219.30 Bn***



Governance, Justice, Law & Order  
***Kshs.230.89 Bn***



Social Protection, Culture  
& Recreation – ***Kshs.68.94 Bn***



Environmental Protection, Water &  
Natural Resources – ***Kshs.101.20 Bn***

# 1. INTRODUCTION

The office of the CoB is established under Article 228 of the Constitution of Kenya. The CoB's primary mandate is to oversee the implementation of the budgets of the National and County Governments by authorising withdrawals from public funds under Articles 204, 206, and 207 of the Constitution of Kenya 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, Cap 429, by presenting progress on the budget implementation by the National government in the first three months of FY 2024/2025.

The report is presented in six chapters. The first chapter is the introduction. The second chapter presents the status of receipts into the Consolidated Fund, approved withdrawals, and exchequers released from the Consolidated Fund to fund Consolidated Fund Services (CFS), ministerial development and recurrent budgets, and equitable shareable revenue to the forty-seven counties in the first three months of FY 2024/25.

The third chapter presents the budget performance of the CFS, MDAs expenditure by economic classification and national government pending bills status as of 30th September 2024. The CFS presents the public debt stock as of 30th September 2024, disaggregated into external and domestic debt, expenditure on public debt, pensions and gratuities, salaries, allowances, and miscellaneous services. MDAs' spending by economic classification is further disaggregated into the construction of non-residential buildings, refurbishment of buildings/infrastructure construction and civil works for development vote and compensation to employees, use of goods and services, and transfers to other government agencies for a recurrent vote.

The fourth chapter presents the budget performance of the eighty-one MDAs clustered into ten Sectors. It presents budget allocations to the MDAs following budget rationalisation in Supplementary Budget Estimates I, referred to as the revised budget in this report, exchequer issues as a percentage of net estimates, expenditure and budget absorption by MDAs. Therefore, the budget performance is based on the revised estimates for the exchequer and expenditure. Net estimates represent the proportion of the budget funded by the national exchequer, excluding Appropriations-in-Aid and other sources of revenue. The absorptive capacity represents the proportion of expenditure to the budget during the financial year, which is prorated at 25 per cent by the end of the first three months of FY 2024/25. The chapter also presents the MDAs' budget performance by programmes and sub-programmes, key achievements on non-financial targets, and some of the projects implemented by MDAs during the period. The ten sectors include (i) Agriculture, Rural and Urban Development (ARUD), (ii) Education, (iii) Energy, Infrastructure, and Information Communications Technology, (iv) Environment Protection, Water and Natural Resources, (v) General Economic and Commercial Affairs, (vi) Governance, Justice, Law and Order, (vii) Health, (viii) National Security, (ix) Public Administration and International Relations, (x) Social Protection, Culture, and Recreation sector.

Chapter Five presents the challenges the Controller of Budget observed in the period under review hampering budget implementation and provides recommendations to address them. Chapter Six concludes the report.

Annexes support the chapters. Annex I presents major Foreign Currencies Movement, Annex II shows Capital

transfer to SAGAs, Annex III details the MDAs' Recurrent Performance by Economic Classification, Annex IV shows Current Transfer, Annex V and VI show MDAs' and State Corporations/State Owned Enterprises/SAGAs Pending Bills as of 30th September 2024 respectively, Annex VII presents the MDAs' Development Expenditure; Annex VIII details the Recurrent Expenditure, Annex IX, X and XI shows ministerial development and recurrent expenditure per sector and total expenditure per sector respectively.

## 2. ANALYSIS OF RECEIPTS AND EXCHEQUER ISSUES

### 2.1. Introduction

This chapter presents the performance of receipts into the Consolidated Fund and exchequer issues by the National Treasury in the first three months of FY 2024/2025. Exchequer issues comprise disbursements towards development, recurrent expenditure, and transfers to the forty-seven counties.

### 2.2. Revenue Estimates and Receipts into the Consolidated Fund

This section presents a summary of receipts into the Consolidated Fund in the first three months of FY 2024/2025. The Consolidated Fund is established under Article 206(1) of the Constitution of Kenya and refers to the account into which all money raised or received by or on behalf of the national government is paid. It excludes monies reasonably excepted by an Act of Parliament and payable into other public funds established for a specific purpose or is retained by the State organ that received it to defray its expenses.

#### 2.2.1 Financing of FY 2024/2025 Budget

To finance the budget, the government, through the National Treasury, targeted to raise funds from various revenue sources. The sources include Tax Revenue (Kshs.2.48 trillion), Non-Tax Revenue (Kshs.156.35 billion), Domestic borrowing (Kshs.978.30 billion - comprising of net domestic borrowing Kshs.408.41 billion and internal debt redemption/roll-over of Kshs.569.89 billion), External Loans and Grants (Kshs.593.50 billion) and other Domestic financings at Kshs.4.69 billion. Other domestic financing includes recovery of unspent balances of Kshs.1.17 million. The Government also targeted to raise Kshs.573.52 billion from Appropriations in Aid (A-I-A) comprising Kshs.283.65 billion recurrent A-I-A and Kshs.289.87 billion development A-I-A.

#### 2.2.2 Receipts into the Consolidated Fund

In the first three months of FY 2024/2025, receipts into the Consolidated Fund was Kshs.776.89 billion, representing 18 per cent of the annual target, a decrease compared to Kshs.747 billion (18 per cent of the yearly target) recorded in a similar period of FY 2023/2024. The receipts comprised opening balances from the previous financial year (FY 2023/2024), Tax and Non-Tax Revenue, Domestic borrowing, External Loans and Grants, and Other Domestic Financing. Table 2.1 presents the statement of receipts for the Consolidated Fund's first three months of FY 2024/2025.

**Table 2.1: Statement of Receipts into the Consolidated Fund**

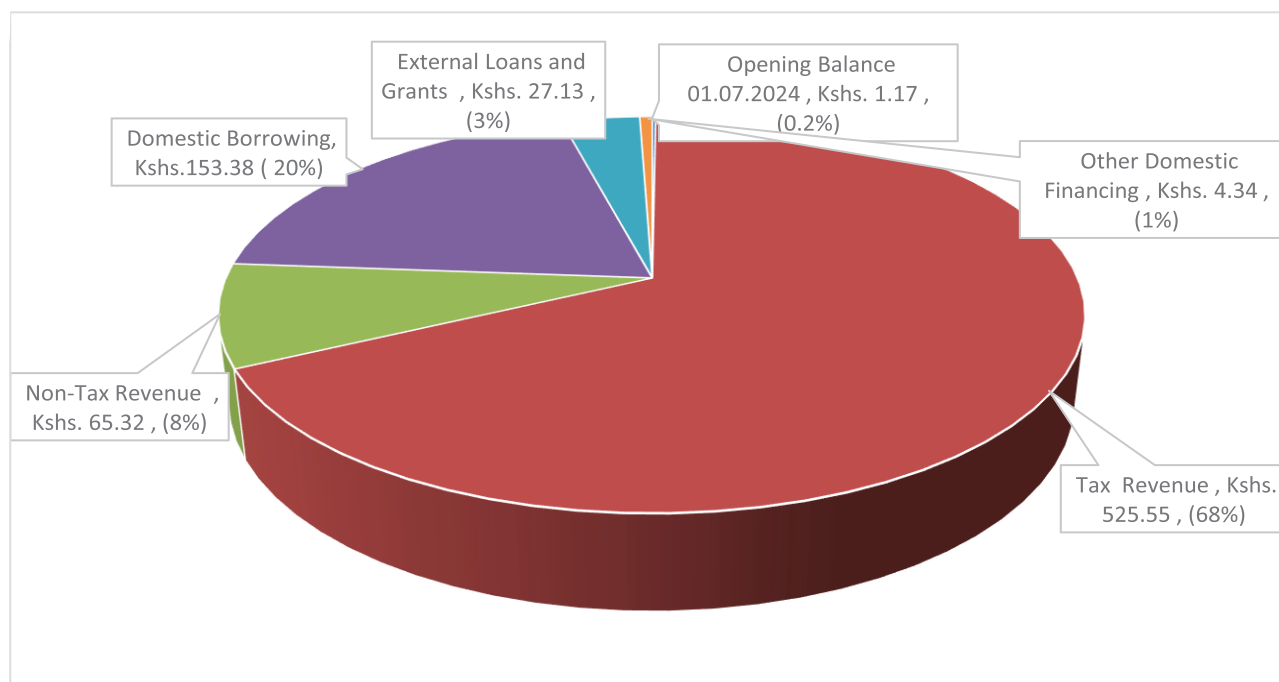
Receipts Category	Original Estimates FY 2024/25 (Kshs.)	Revised Estimates FY 2024/25 (Kshs.)	Receipts as of 30th September 2024 (Kshs.)	Performance Against Annual Target (%)	Contribution by Category (%)	Receipts as of 30th September 2023 (Kshs.)	Change over Receipts as of September 2024	% Change
Opening Balance 01.07.2024			1,165,472,645		0.2	2,617,485,484	(1,452,012,839)	(55)
Tax Revenue	2,745,218,573,596	2,475,063,919,892	525,553,241,423	21	68	514,264,884,193	11,288,357,230	2
Non-Tax Revenue	171,979,175,130	156,354,004,023	65,321,724,521	42	8	23,081,995,058	42,239,729,463	183
Domestic Borrowing	828,384,133,205	978,299,192,296	153,378,583,312	16	20	147,160,419,980	6,218,163,332	4
External Loans and Grants	571,221,593,564	593,502,523,564	27,131,258,374	5	3	57,809,496,045	(30,678,237,671)	(53)
Other Domestic Financing	4,686,909,550	4,686,909,550	4,339,503,752	93	1	3,043,591,359	1,295,912,393	43
<b>Total</b>	<b>4,321,490,385,045.71</b>	<b>4,207,906,549,325</b>	<b>776,889,784,027*</b>	<b>18</b>	<b>100</b>	<b>747,977,872,120</b>	<b>28,911,911,907</b>	<b>4</b>

Source: National Treasury

\*Includes Opening Balance

As shown in Figure 2.1, the Tax Revenue category contributed the most to total receipts, at 68 per cent.

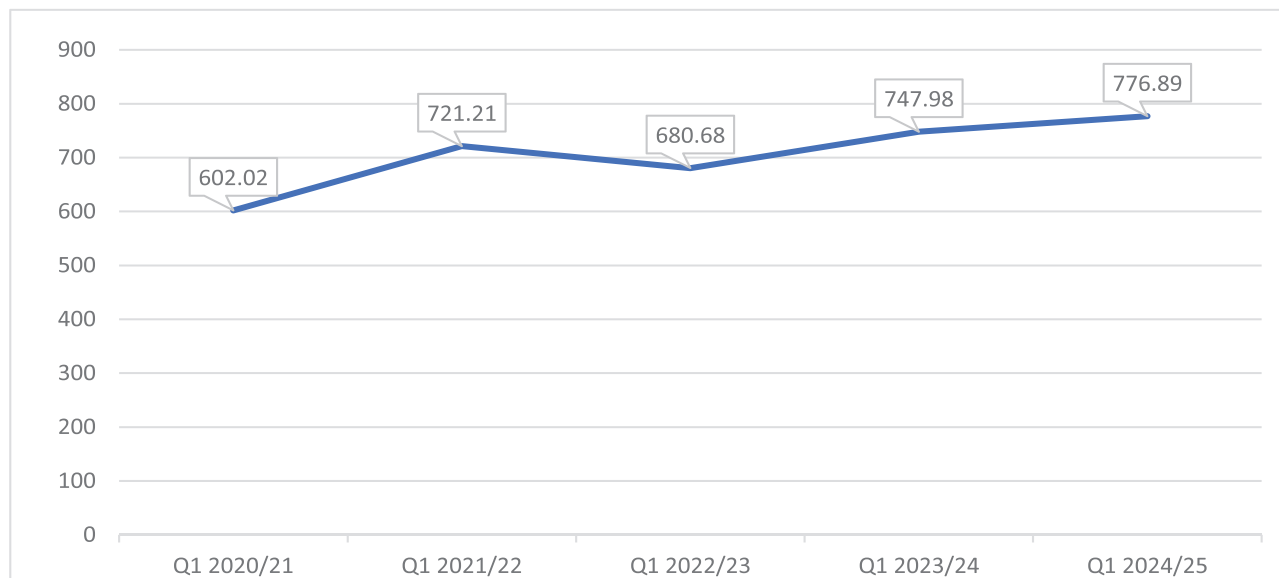
**Figure 2.1: Contribution by Source to the Consolidated Fund (Kshs. Billion)**



Source: National Treasury

Figure 2.2 shows the trend of receipts into the Consolidated Fund in the first three months over five years from FY 2020/2021 to FY 2024/2025.

**Figure 2.2: Receipts into the consolidated fund for the period FY 2020/2021 to FY 2024/2025**



Source: National Treasury

### 2.3. Net Exchequer Issues by the National Treasury

In the first three months of FY 2024/2025, exchequer issues to national and county governments amounted to Kshs.771.71 billion, representing 18 per cent of the revised net estimates, compared to Kshs.745.81 billion (18 per cent) issued in a similar period FY 2023/2024. Table 2.2 summarises exchequer issues per vote by the National Treasury in the first three months of FY 2024/2025.

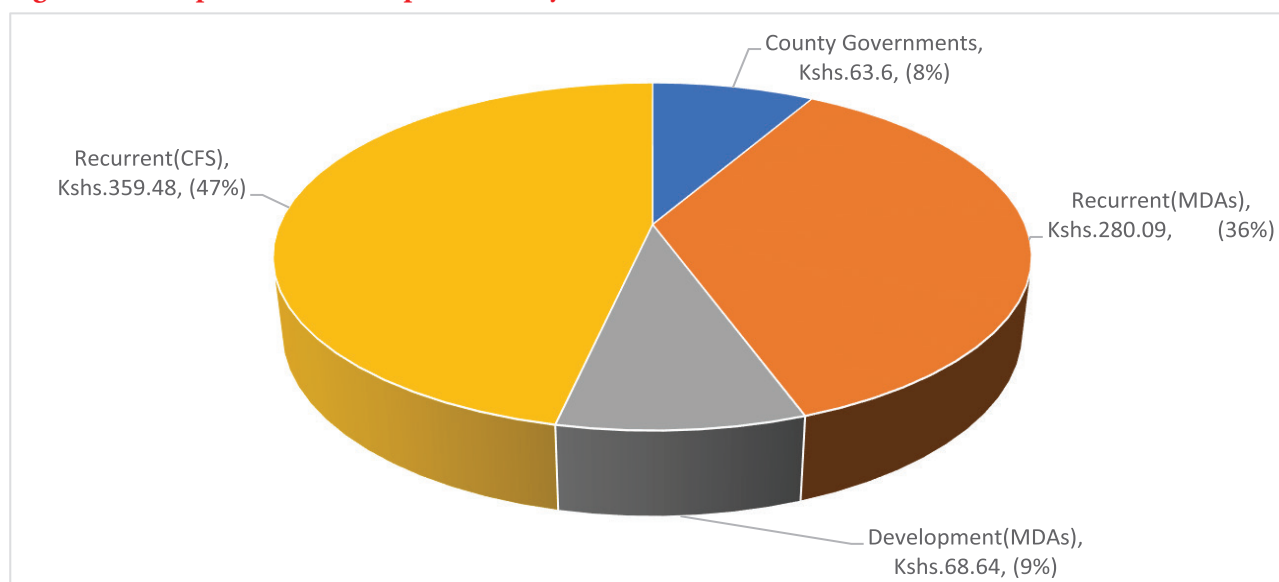
**Table 2.2: Summary of Exchequer Issues**

Vote	First Three Months of FY 2024/2025				First Three Months of FY 2023/2024			
	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exch. Issues to Revised Net Estimates	% of Exchequer issues to total Issues	Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exch. Issues to Net Estimates	% of Exchequer issues to total Issues
Recurrent	3,445.78	639.57	19	83	3,266.50	653.05	20	88
: MDAs	1,307.94	280.09	21	36	1,302.80	268.8	21	36
: CFS	2,137.84	359.48	17	47	1,963.70	384.95	20	52
Development (MDAs)	351.29	68.54	20	9	480.82	31.65	7	4
<b>Sub-Total</b>	<b>3,797.07</b>	<b>708.11</b>	<b>19</b>	<b>92</b>	<b>3,747.32</b>	<b>684.7</b>	<b>18</b>	<b>92</b>
County Governments*	410.83	63.60	15	8	385.42	61.11	16	8
<b>Grand Total</b>	<b>4,207.91</b>	<b>771.71</b>	<b>18</b>	<b>100</b>	<b>4,132.94</b>	<b>745.81</b>	<b>18</b>	<b>100</b>

Source: National Treasury & OCOB

\*The initial allocation to Counties Equitable Share amounted to Kshs.400.12 billion revised to Kshs.380 billion following the withdrawal of the Finance Bill 2024 and resubmitted to Parliament. The revised County allocation comprises Equitable Share (Kshs.380 billion), Arrears for June 2024 (Kshs.30.83 billion) and additional allocation for Counties provided for in the Bill 2024 (Kshs.55.45 billion) to be disbursed through respective MDAs.

Analysis from Table 2.2 shows that the ministerial recurrent vote recorded the highest percentage of exchequer issues to revised net estimates at 21 per cent, while county governments recorded 15 per cent. County government exchequer issues from the national government include Kshs.30.83 billion for June 2024 arrears and Kshs.32.76 billion for July 2024. Figure 2.3 illustrates the proportion of exchequer issues by vote in the first three months of FY 2024/2025.

**Figure 2.3: Proportion of Exchequer Issues by Vote (Kshs. Billion)**

Source: National Treasury

## 2.4. Exchequer Issues by Sector.

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

The ten sectors are (i) Agriculture, Rural and Urban Development, (ii) Education, (iii) Energy, Infrastructure, and Information Communications Technology, (iv) Environment Protection, Water and Natural Resources,

(v) General Economic and Commercial Affairs, (vi) Governance, Justice, Law and Order (vii) Health (viii) National Security (ix) Public Administration and International Relations and (x) Social Protection, Culture and Recreation.

In the first three months of FY 2024/25, exchequer issues to MDAs was Kshs.348.63 billion, representing 21 per cent of the revised net estimates, compared to 17 per cent (Kshs.299.74 billion) recorded in a similar period FY 2023/2024. Table 2.3 summarises the sector's exchequer issues in the first three months of FY 2024/2025.

**Table 2.3: Ex chequer Issues by Sector**

Sector	First Three Months of FY 2024/2025			First Three Months of FY 2023/2024		
	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Net Estimates	Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Net Estimates
ARUD	56.23	14.30	25	65.82	10.50	16
EI and ICT	123.82	24.38	20	172.12	10.78	6
GECA	30.80	7.14	23	49.99	4.69	9
Health	77.11	10.90	14	102.10	10.73	11
Education	570.76	133.94	23	569.90	124.18	21
GJLO	226.27	48.06	21	228.35	46.40	20
PAIR	260.47	41.44	16	285.22	35.15	12
National Security	212.47	49.60	23	188.71	37.57	20
SPCR	48.14	10.94	23	50.63	8.97	18
EPWNR	53.13	7.94	15	70.78	10.78	15.2
<b>Total</b>	<b>1,659.07</b>	<b>348.63</b>	<b>21</b>	<b>1,783.62</b>	<b>299.74</b>	<b>17</b>

*Source: National Treasury*

The Agriculture, Rural and Urban Development Sector received the highest proportion of exchequer issues to revised net estimates at 25 per cent. The Health sector received the lowest exchequer issues at 14 per cent.

#### 2.4.1 Ministerial Development Exchequer Issues by Sector

In FY 2024/2025, gross allocation to the development budget was Kshs.746.34 billion, revised to Kshs.641.00 billion in Supplementary Estimates I, representing 21 per cent of the gross ministerial budget, compared to Kshs.708.85 billion allocated in FY 2023/2024. Further, ministerial net estimates was Kshs.458.70 billion revised Kshs.351.13 billion in Supplementary Estimates I. Table 2.4 shows sectoral development gross estimates and exchequer issues in the first three months of FY 2024/25.

**Table 2.4: Sectoral Development Estimates and Exchequer Issues**

Sector	First Three Months of FY 2024/2025			First Three Months of FY 2023/2024		
	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates	Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Net Estimates
ARUD	38.20	11.48	30	47.18	7.44	16
EIICT	109.40	21.93	20	154.71	7.49	5
GECA	14.89	5.25	35	31.06	0.71	2
Health	20.68	1.99	10	46.66	0.81	2
Education	16.72	7.87	47	27.07	3.04	11
GJLO	3.01	0.15	5	9.05	0.04	0.5
PAIR	102.89	11.86	12	101.61	3.91	4



Sector	First Three Months of FY 2024/2025			First Three Months of FY 2023/2024		
	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates	Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Net Estimates
National Security	-	-		3.72	0.42	11
SPCR	7.00	2.15	31	8.63	0.30	3
EPWNR	38.32	5.86	15	51.13	7/48	15
<b>Total</b>	<b>351.13</b>	<b>68.54</b>	<b>20</b>	<b>480.82</b>	<b>31.65</b>	<b>7</b>

Source: National Treasury

Total development exchequer issues in the period under review amounted to Kshs.68.54 billion, representing 20 per cent of the revised net estimates, compared to 7 per cent (Kshs.31.65 billion) issued in a similar period FY 2023/24. Analysis of exchequer issues towards development expenditure by sector shows that the Education sector received the highest proportion of exchequer issues to revised net estimates at 47 per cent. In comparison, the GJLO sector received the lowest at 5 per cent. Table 2.5 This chart shows development issues for the MDAs under each of the ten sectors in the first three months of FY 2024/25.

**Table 2.5: Ministerial Development Exchequer Issues**

Vote	Original Net Estimates (Kshs. Bn)	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% Exchequer Issues to Revised Net Estimates (Kshs. Bn)
<b>Agriculture, Rural and Urban Development</b>				
National Land Commission	0.15	-	-	
State Department for the Blue Economy and Fisheries	8.91	7.17	2.29	32
State Department for Crop Development	28.25	23.84	8.06	34
State Department for Lands and Physical Planning	5.20	1.73	0.75	43
State Department for Livestock Development	4.48	5.47	0.38	7
<b>Sub-Total</b>	<b>46.99</b>	<b>38.20</b>	<b>11.48</b>	<b>30</b>
<b>Energy, Infrastructure, and Information Communication Technology</b>				
State Department for Energy	32.57	16.10	3.14	20
State Department for Broadcasting & Telecommunications	0.65	-	-	
State Department for Housing and Urban Development	22.09	20.04	0.97	5
State Department for Information Communications Technology & Digital Economy	7.01	4.67	1.01	22
State Department for Petroleum	0.38	-	-	
State Department for Public Works	1.21	0.12	-	-
State Department for Roads	73.20	66.23	16.65	25
State Department for Shipping and Maritime Affairs	0.57	-	-	
State Department of Transport	5.46	2.24	0.15	7
<b>Sub-Total</b>	<b>143.14</b>	<b>109.40</b>	<b>21.93</b>	<b>20</b>
<b>General Economics and Commercial Affairs</b>				
State Department for Cooperatives	2.35	2.00	1.50	75
State Department for East African Community	0.04	-	-	
State Department for Industry	6.37	3.34	1.14	34
State Department for Investment Promotion	3.61	1.20	0.60	50
State Department for Micro, Small and Medium Enterprises Development	7.70	4.43	2.00	45
State Department for the ASALs and Regional Development	7.39	3.63	-	-



Vote	Original Net Estimates (Kshs. Bn)	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% Exchequer Issues to Revised Net Estimates (Kshs. Bn)
State Department for Tourism	-	-	-	
State Department for Trade	0.50	0.29	-	-
<b>Sub-Total</b>	<b>27.94</b>	<b>14.89</b>	<b>5.25</b>	<b>35</b>
<b>Health</b>				
State Department for Medical Services	23.54	16.39	1.69	10
State Department for Public Health and Professional Standards	5.56	4.29	0.29	7
<b>Sub-Total</b>	<b>29.10</b>	<b>20.68</b>	<b>1.99</b>	<b>10</b>
<b>Education</b>				
State Department for Basic Education	19.41	13.43	7.15	53
State Department for Higher Education and Research	4.33	1.18	-	-
State Department for Vocational and Technical Training	4.16	1.72	0.53	31
Teachers Service Commission	0.44	0.40	0.20	51
<b>Sub-Total</b>	<b>28.35</b>	<b>16.72</b>	<b>7.87</b>	<b>47</b>
<b>Governance, Justice, Law, and Order</b>				
Ethics and Anti-Corruption Commission	0.06	0.03	-	-
Independent Electoral and Boundaries Commission	0.02	-	-	
National Police Service	1.78	0.04	-	-
Office of the Director of Public Prosecutions	0.05	0.03	-	-
State Department for Immigration and Citizen Services	0.82	0.04	-	-
State Department for Internal Security and National Administration	2.11	1.70	-	-
The Judiciary	7.57	0.36	0.15	4
The State Law Office	1.60	0.83	-	-
<b>Total</b>	<b>14.01</b>	<b>3.01</b>	<b>0.15</b>	<b>5</b>
<b>Public Administration and International Relations</b>				
Auditor General	0.45	0.07	0.01	14
Office of the Deputy President	0.32	-	-	
Parliamentary Joint Services	2.07	1.12	-	-
Public Service Commission	0.05	-	-	
State Department for Devolution	2.65	2.65	0.44	16
State Department for Foreign Affairs	2.39	-	-	
State Department for Public Service	0.98	0.10	-	-
State Department of Economic Planning	63.78	68.56	7.84	11
State House	1.56	-	-	
The Executive Office of the President	1.20	-	-	
The National Treasury	37.41	30.39	3.58	12
<b>Total</b>	<b>112.85</b>	<b>102.89</b>	<b>11.86</b>	<b>12</b>
<b>Social Protection, Culture and Recreation</b>				
State Department for Culture and Heritage	0.16	0.07	-	-
State Department for Gender and Affirmative Action	3.84	3.38	1.60	47
State Department for Labour and Skills Development	1.51	0.10	0.01	5
State Department for Social Protection and Senior Citizen Affairs	2.19	1.91	0.35	18
State Department for Sports	0.17	-	-	
State Department for Youth Affairs	2.14	1.54	0.19	13

Vote	Original Net Estimates (Kshs. Bn)	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% Exchequer Issues to Revised Net Estimates (Kshs. Bn)
<b>Sub-Total</b>	<b>10.02</b>	<b>7.00</b>	<b>2.15</b>	<b>31</b>
<b>Environment Protection, Water and Natural Resources</b>				
State Department of Water and Sanitation	24.29	21.74	1.80	8
State Department for Environment & Climate Change	1.45	1.24	0.18	14
State Department for Forestry	2.47	1.50	0.03	2
State Department for Irrigation	15.41	13.72	3.85	28
State Department for Mining	0.65	-	-	
State Department for Wildlife	2.02	0.13	-	-
<b>Sub -Total</b>	<b>46.30</b>	<b>38.32</b>	<b>5.86</b>	<b>15</b>
<b>Grand Total</b>	<b>458.70</b>	<b>351.13</b>	<b>68.54</b>	<b>20</b>

Source: National Treasury

#### 2.4.2 Ministerial Recurrent Exchequer Issues by Sector

In FY 2024/2025, the gross ministerial recurrent budget amounted to Kshs.1.63 trillion, revised to Kshs.1.35 trillion in Supplementary Estimates I, representing 69 per cent of the ministerial expenditure allocation, compared to Kshs.1.56 trillion allocated in FY 2023/2024. Further analysis shows that recurrent ministerial expenditure allocation was 34 per cent of the revised gross national budget. Table 2.6 shows the sectorial recurrent estimates and exchequer issues in the first three months of FY 2024/25.

**Table 2.6: Sectorial Recurrent Estimates and Exchequer Issues**

Sector	First Three Months FY 2024/2025			First Three Months FY 2023/2024		
	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates	Net Estimates	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Net Estimates
ARUD	18.03	2.82	16	18.64	3.07	17
EIICT	14.42	2.45	17	17.41	3.29	19
GECA	15.91	1.90	12	18.93	3.98	21
Health	56.43	8.91	16	55.44	9.91	18
Education	554.03	126.06	23	542.84	121.14	22
GJLO	223.25	47.91	21	219.31	46.36	21
PAIR	157.57	29.58	19	183.60	31.24	17
National Security	212.34	49.60	23	184.99	37.14	20
SPCR	41.15	8.79	21	42.00	8.67	21
EPWNR	14.81	2.08	14	19.65	3.30	17
<b>Total</b>	<b>1,307.94</b>	<b>280.08</b>	<b>21</b>	<b>1,302.80</b>	<b>268.10</b>	<b>21</b>

Source: National Treasury & OCOB

Total exchequer issues towards ministerial recurrent expenditure in the first three months of FY 2024/2025 amounted to Kshs.280.09 billion, representing 21 percent of the revised net estimates, compared to 21 percent (Kshs.268.10 billion) recorded in a similar period in FY 2023/2024.

A review of MDAs' recurrent exchequer issues in the period under review shows that the Education and National Security sectors received the highest percentage of exchequer issues at 23 per cent. The GECA sector

received the lowest proportion at 12 per cent. Table 2.7 shows recurrent issues with the MDAs in each of the ten sectors in the first three months of FY 2024/2025.

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

Vote	Original Estimates (Kshs. Bn)	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% Exchequer Issues to Revised Net Estimates (Kshs. Bn)
<b>Agriculture, Rural and Urban Development</b>				
National Land Commission	1.87	1.78	0.43	24
State Department for the Blue Economy and Fisheries	2.29	2.38	0.36	15
State Department for Crop Development	6.74	6.75	1.07	16
State Department for Lands and Physical Planning	3.42	3.38	0.50	15
State Department for Livestock Development	3.78	3.73	0.46	12
<b>Sub - Total</b>	<b>18.09</b>	<b>18.03</b>	<b>2.82</b>	<b>16</b>
<b>Energy, Infrastructure and ICT</b>				
State Department for Energy	0.92	0.91	0.15	16
State Department for Broadcasting & Telecommunications	2.74	3.04	0.74	24
State Department for Housing and Urban Development	1.23	1.22	0.17	14
State Department for Information Communications Technology & Digital Economy	2.07	2.05	0.28	14
State Department for Petroleum	0.33	0.32	0.04	11
State Department for Public Works	2.75	2.73	0.42	16
State Department for Roads	1.54	1.53	0.21	14
State Department for Shipping and Maritime Affairs	0.42	0.37	0.05	13
State Department of Transport	2.32	2.26	0.39	17
<b>Sub - Total</b>	<b>14.31</b>	<b>14.42</b>	<b>2.45</b>	<b>17</b>
<b>General Economics and Commercial Affairs</b>				
State Department for Cooperatives	4.58	5.56	0.07	1
State Department for East African Community	0.61	0.57	0.06	11
State Department for Industry	1.63	1.77	0.23	13
State Department for Investment Promotion	0.60	0.66	0.07	11
State Department for Micro, Small and Medium Enterprises Development	1.11	1.03	0.21	21
State Department for the ASALs and Regional Development	4.38	4.33	1.06	24
State Department for Tourism	0.56	0.54	0.06	11
State Department for Trade	1.48	1.45	0.14	9
<b>Sub - Total</b>	<b>14.95</b>	<b>15.91</b>	<b>1.90</b>	<b>12</b>
<b>Health</b>				
State Department for Medical Services	41.72	41.87	6.92	17
State Department for Public Health and Professional Standards	14.60	14.57	1.99	14
<b>Sub - Total</b>	<b>56.32</b>	<b>56.43</b>	<b>8.91</b>	<b>16</b>
<b>Education</b>				
State Department for Basic Education	119.89	114.81	25.46	22
State Department for Higher Education and Research	75.86	74.09	13.01	18
State Department for Vocational and Technical Training	18.34	18.30	5.71	31
Teachers Service Commission	357.12	346.83	81.88	24
<b>Sub - Total</b>	<b>571.20</b>	<b>554.03</b>	<b>126.06</b>	<b>23</b>
<b>Governance, Justice, Law, and Order</b>				

Vote	Original Estimates (Kshs. Bn)	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% Exchequer Issues to Revised Net Estimates (Kshs. Bn)
Ethics and Anti-Corruption Commission	4.10	4.10	0.53	13
Independent Electoral and Boundaries Commission	3.73	3.82	0.64	17
Independent Policing Oversight Authority	1.11	1.09	0.22	20
Judicial Service Commission	0.90	0.66	0.10	16
Kenya National Commission on Human Rights	0.48	0.48	0.11	22
National Gender and Equality Commission	0.43	0.41	0.06	15
National Police Service	108.77	108.64	27.17	25
National Police Service Commission	1.13	1.01	0.13	13
Office of the Director of Public Prosecutions	3.96	3.96	0.56	14
Office of the Registrar of Political Parties	2.04	1.93	0.47	24
State Department for Correctional Services	34.72	34.38	4.61	13
State Department for Immigration and Citizen Services	8.90	8.63	2.56	30
State Department for Internal Security and National Administration	28.22	27.73	5.63	20
The Judiciary	22.14	21.02	4.09	19
The State Law Office	6.26	4.71	0.84	18
Witness Protection Agency	0.74	0.70	0.18	26
<b>Sub - Total</b>	<b>227.62</b>	<b>223.25</b>	<b>47.91</b>	<b>21</b>
<b>Public Administration and International Relations</b>				
State Department for Cabinet Affairs	0.28	0.23	0.03	13
Auditor General	7.80	7.62	1.06	14
Controller of Budget	0.74	0.70	0.07	10
National Assembly	26.77	24.86	3.69	15
Office of the Deputy President	4.57	2.59	0.33	13
Office of the Prime Cabinet Secretary	1.14	0.72	0.09	13
Parliamentary Joint Services	6.55	6.15	0.85	14
Parliamentary Service Commission	1.17	1.29	0.19	14
Public Service Commission	3.61	3.46	0.60	17
Salaries and Remuneration Commission	0.47	0.45	0.05	11
Senate	8.01	7.40	1.41	19
State Department of Devolution	1.59	1.44	0.27	19
State Department for Diaspora Affairs	0.83	0.64	0.07	11
State Department for Foreign Affairs	20.56	19.86	4.23	21
State Department for Parliamentary Affairs	0.46	0.36	0.05	15
State Department for Performance and Delivery Management	0.60	0.51	0.09	17
State Department for Public Service	15.42	15.71	3.13	20
State Department of Economic Planning	2.70	3.01	0.46	15
State House	7.94	4.31	1.65	38
The Commission on Administrative Justice	0.66	0.64	0.09	14
The Commission on Revenue Allocation	0.41	0.36	0.03	9
The Executive Office of the President	4.23	3.58	0.57	16
The National Treasury	60.54	51.67	10.56	20
<b>Sub - Total</b>	<b>177.04</b>	<b>157.57</b>	<b>29.58</b>	<b>19</b>
<b>National Security</b>				
Ministry of Defence	166.12	165.99	36.27	22
National Intelligence Service	46.35	46.35	13.33	29

Vote	Original Estimates (Kshs. Bn)	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% Exchequer Issues to Revised Net Estimates (Kshs. Bn)
<b>Sub - Total</b>	<b>212.47</b>	<b>212.34</b>	<b>49.60</b>	<b>23</b>
<b>Social Protection, Culture and Recreation</b>				
State Department for Culture and Heritage	2.33	2.22	0.35	16
State Department for Gender and Affirmative Action	1.94	1.86	0.18	10
State Department for Labour and Skills Development	1.64	1.59	0.22	14
State Department for Social Protection and Senior Citizen Affairs	33.01	33.16	7.60	23
State Department for Sports	0.63	0.61	0.08	13
State Department for Youth Affairs	1.71	1.71	0.36	21
<b>Sub - Total</b>	<b>41.25</b>	<b>41.15</b>	<b>8.79</b>	<b>21</b>
<b>Environmental Protection, Water and Natural Resources</b>				
State Department of Water and Sanitation	2.50	2.48	0.41	16
State Department for Environment & Climate Change	2.41	2.23	0.38	17
State Department for Forestry	4.49	4.48	0.76	17
State Department for Irrigation	0.85	0.82	0.08	10
State Department for Mining	1.01	0.89	0.08	9
State Department for Wildlife	3.93	3.90	0.36	9
State Department of Water and Sanitation	<b>15.20</b>	<b>14.81</b>	<b>2.08</b>	<b>14</b>
<b>Grand Total</b>	<b>1,348.45</b>	<b>1,307.94</b>	<b>280.09</b>	<b>21</b>

Source: National Treasury & OCOB

#### 2.4.3 Exchequer Issues to the Consolidated Fund Services

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

The allocation to CFS in FY 2024/2025 amounted to Kshs.2.11 trillion, revised to Kshs.2.14 trillion in Supplementary Estimates I, representing 45 per cent of the revised gross national budget, compared to Kshs.1.96 trillion allocated in FY 2023/2024. This is attributed to increased allocations for Pensions and Gratuities. Table 2.8 shows the exchequer issues to CFS in the first three months of FY 2024/25.

**Table 2.8: CFS Budgetary Allocation and Exchequer Issues**

CFS Category	First Three Months of FY 2024/25			First Three Months of FY 2023/24		
	Revised Net Estimates (Kshs. Million)	Exchequer Issues (Kshs. Million)	% of Exchequer to Revised Net estimates	Net Estimates (Kshs. Million)	Exchequer Issues (Kshs. Million)	% of Exche- quer to Net estimates
Public Debt	1,910,480.97	326,718.64	17	1,751,074.45	347,223.22	20
Pensions and Gratuities	199,366.13	32,137.27	16	189,089.78	30,832.43	16
Salaries, Allowances & Miscellaneous Services	4,209.67	624.91	15	23,532.70	6,894.36	29
Subscriptions to International Organizations	-	-	-	0.5	0.5	-
<b>Total</b>	<b>2,137,837.41</b>	<b>359,480.82</b>	<b>17</b>	<b>1,963,696.93</b>	<b>384,949.67</b>	<b>20</b>

Source: National Treasury and OCOB

In the first three months of FY 2024/2025, exchequer issues to CFS were Kshs.359.48 billion, representing 17 per cent of the revised net estimates, compared to 20 per cent (Kshs.384.95 billion) issued in a similar period FY 2023/2024. Public Debt received the highest proportion of exchequer issues to revised net estimates at 17 per cent, while Pensions and Gratuities recorded 14 per cent.

#### 2.4.4 Exchequer Issues Under Article 223 of the Constitution

Article 223 of the Constitution allows the MDAs to access additional funding during the budget implementation. In the first three months of FY 2024/2025, the Controller of Budget authorised Kshs.181.08 million. This amount was 0.02 per cent of the net estimates and, therefore, within the 10 per cent ceiling set out in Article 223 of the Constitution of Kenya. Table 2.9 shows exchequer issues under Article 223 of the Constitution in the period under review.

**Table 2.9: Exchequer Issues Under Article 223 of the Constitution**

No.	MDAs	Date of Approval	Purpose	Amount Approved by CS National Treasury (Kshs.)	Amount Approved by Controller of Budget (Kshs.)
1	National Police Service	9/19/2024	To cater for Multi-Agency Security support mission to Haiti	181,096,965.00	181,079,483.95

Source: The National Treasury

#### 2.4.5 Approval for Withdrawals from the Equalization Fund

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

In the first three months of FY 2024/25, exchequer issues from the Equalisation Fund totalled Kshs.100.36 million, comprising Kshs.64 million for Equalization Fund Secretariat Recurrent Expenses and Kshs.36.36 million for paying development pending bills for the Ministry of Water and Sanitation for projects implemented under Policy 1. Table 2.10 shows the approval for withdrawals from the Equalisation Fund in FY 2024/25.

**Table 2.10: Withdrawal from the Equalisation Fund**

Details	Exchequer Issues (Kshs.)
Recurrent - Equalization Fund Secretariat	64,000,000.00
Development Request - Pending Bill for Ministry of Water and Sanitation	36,360,521.20
<b>Total</b>	<b>100,360,521.20</b>

Source: OCOB

### 3. OVERALL BUDGET PERFORMANCE

#### 3.1. Introduction

This chapter presents an overview of the National Government budget implementation in the first three months of FY 2024/25. It presents the performance of the Consolidated Fund Services (CFS), which is classified as recurrent expenditure. It provides information on public debt, pensions and gratuities, salaries and allowances for constitutional officeholders, and miscellaneous services. The chapter further disaggregates expenditure for MDAs under economic items for the development and recurrent votes, respectively. In addition, it presents the national government's pending bills as of 30<sup>th</sup> September 2024.

#### 3.2. FY 2024/25 Overall Budget Performance

The approved gross budget for FY 2024/25 amounted to Kshs.4.49 trillion, revised to Kshs.4.37 trillion in Supplementary Estimates I, compared to Kshs.4.34 trillion in FY 2023/24. The revised budget comprises Kshs.641.00 billion for ministerial development expenditure, Kshs.1.59 trillion for ministerial recurrent expenditures and Kshs.2.14 trillion for CFS. This is a decline compared to Kshs.807.64 billion for the ministerial development budget allocated in FY 2023/24. However, the ministerial recurrent and CFS allocation increased compared to Kshs.1.56 trillion and Kshs.1.96 billion, respectively, allocated in the FY 2023/24.

The government targeted to finance the budget through revenue of Kshs.2.64 trillion (including Appropriations-in-Aid) and a deficit of Kshs.1.57 billion (to be funded by Domestic Borrowing, External Loans, and Grants at Kshs.978.30 billion and Kshs.593.50 billion, respectively). The Domestic Borrowing of Kshs.978.30 billion is comprised of Net Domestic Borrowing of Kshs.408.41 billion and Internal Debt Redemptions of Kshs.569.89 billion.

Table 3.1 shows the National Government's overall budget performance in the first three months of FY 2024/25.

**Table 3.1: Overall Budget Performance**

VOTE	First Three Months of FY 2024/25 (Kshs. Bn)						First Three Months of FY 2023/24 (Kshs. Bn)					
	Revised Gross estimates	Revised Net estimates	Cumulative Exchequer Issues	Cumulative Expenditure	% of Exchequer to Revised Net Estimates	Absorption Rate (%)	Gross estimates	Net estimates	Exchequer Issues	Cumulative Expenditure	% Exchequer to Net estimates	Absorption rate (%)
Recurrent	3,729.43	3,445.78	639.57	717.10	19	19	3,528.58	3,266.50	653.06	700.49	20	20
: MDAs	1,591.59	1,307.94	280.09	358.50	21	23	1,564.89	1,302.80	268.10	320.70	21	21
: CFS	2,137.84	2,137.84	359.48	358.61	17	17	1,963.70	1,963.70	384.95	379.79	20	19
Development	641.00	351.12	68.54	106.39	20	17	807.64	480.82	31.65	83.70	7	10
Total	4,370.43	3,796.91	708.11	823.50	19	19	4,336.23	3,747.32	684.70	784.19	18	18

Source: National Treasury, OCOB, MDAs & County Treasuries

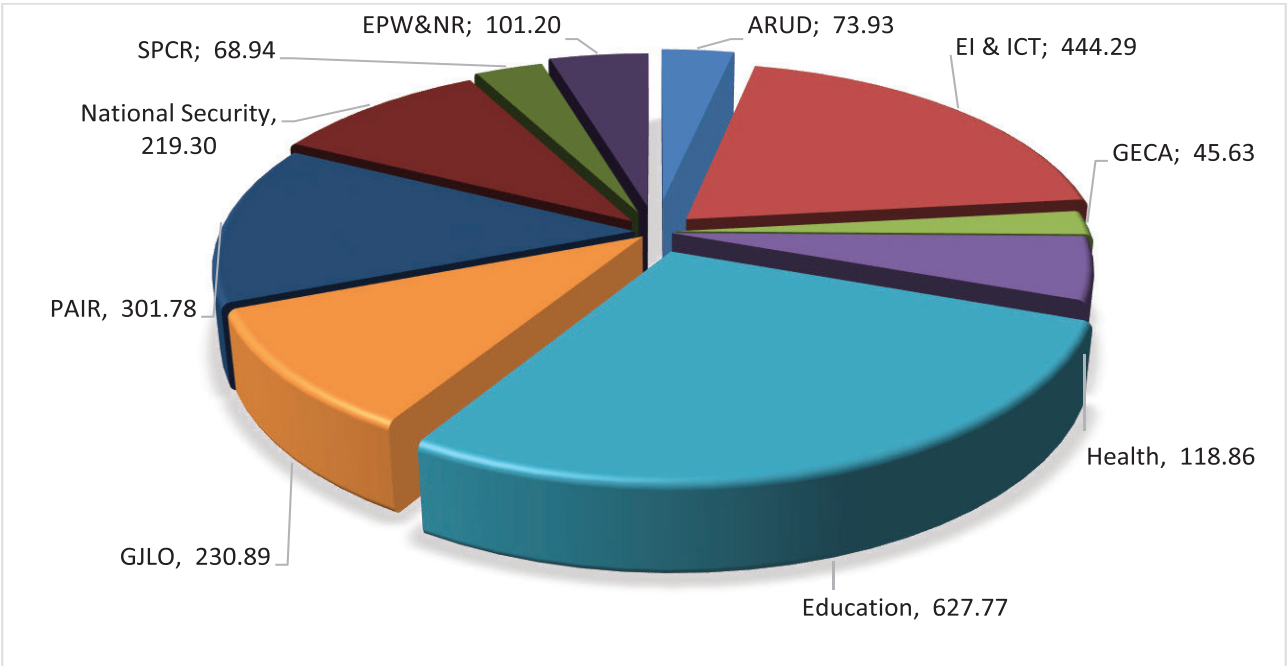
The total exchequer issued by the National Treasury to fund budgeted activities in the first three months of FY 2024/25 was Kshs.708.11 billion, representing 19 per cent of the revised net estimates, compared to 18 per cent



(Kshs.684.70 billion) issued in a similar period FY 2023/24. The exchequer issues comprised Kshs.68.54 billion (20 per cent) for ministerial development expenditure, Kshs.280.09 billion for ministerial recurrent expenditure (21 per cent) and Kshs.359.48 billion to CFS (17 per cent). Gross expenditure for the National Government was Kshs.823.50 billion, recording an absorption rate of 19 per cent, compared to 18 per cent (Kshs.784.19 billion) recorded in a similar period FY 2023/24. Expenditure comprises ministerial development expenditure at KShs.106.39 billion (absorption rate of 17 per cent), ministerial recurrent expenditure at Kshs.358.50 billion (absorption rate of 23 per cent) and Consolidated Fund Services at Kshs.358.61 billion (17 per cent).

Figure 3.1 presents the revised gross budget by sector in FY 2024/25.

**Figure 3.1: Revised Annual Allocation by Sector FY 2024/25 (Kshs. Billion)**

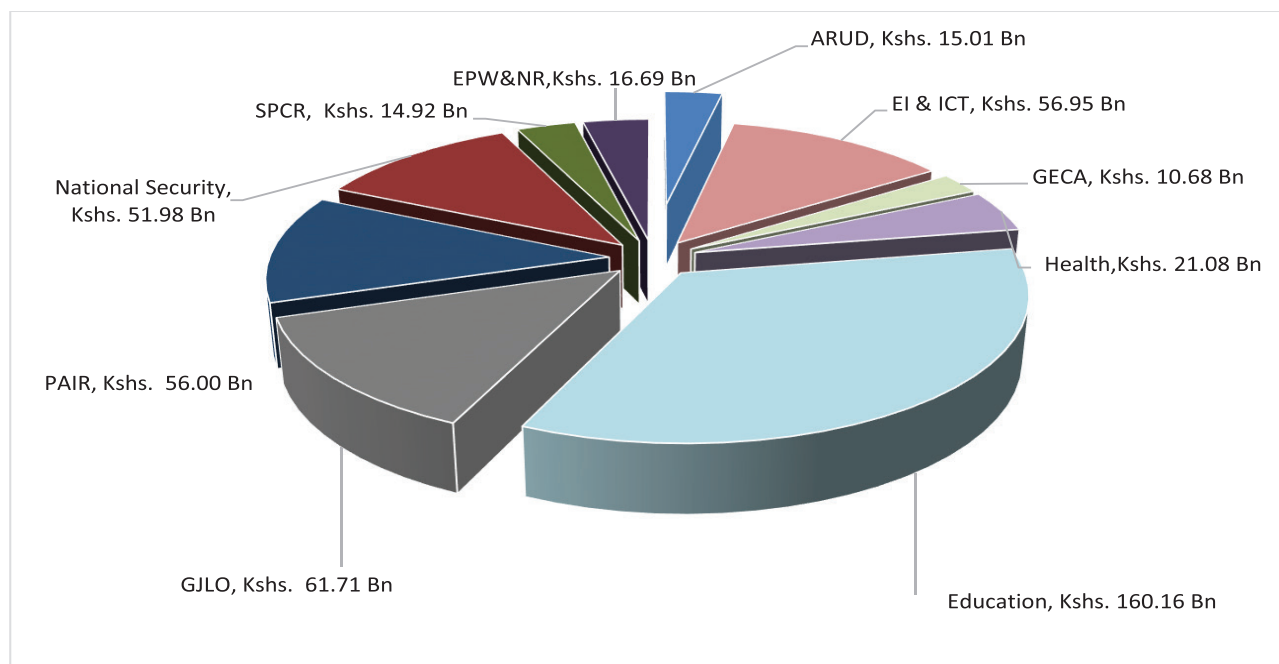


*Source: National Treasury*

Figure 3.2 shows expenditure by sector in the first three months of FY 2024/2025.



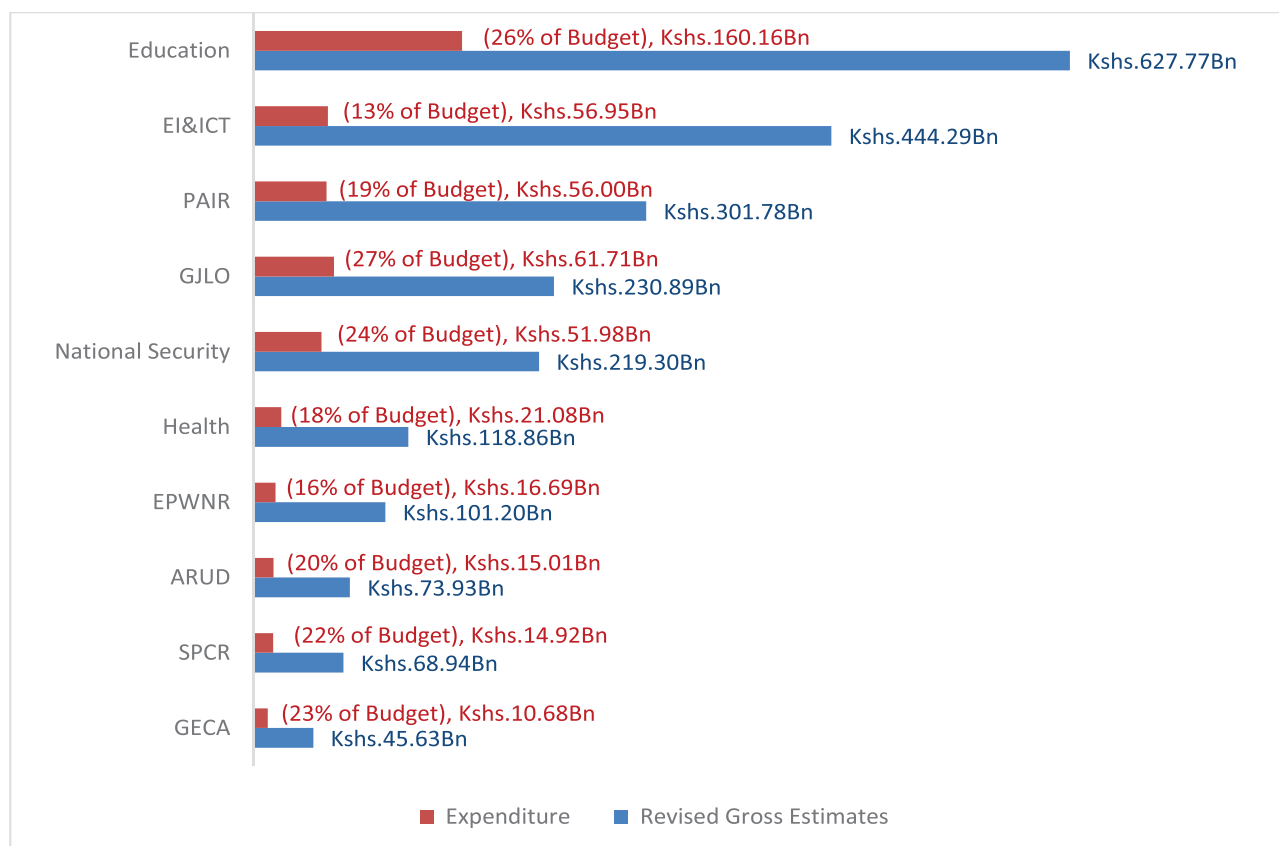
**Figure 3.2: Expenditure by Sector (Kshs. Billion)**



Source: MDAs & National Treasury

Figure 3.3 shows the proportion of expenditure by sector in the first three months of FY 2024/2025.

**Figure 3.3: Proportion of Expenditure by Sector**



Source: MDAs & National Treasury

### 3.3. Consolidated Fund Services Budget Performance

Budget allocation to the CFS in FY 2024/2025 amounted to Kshs.2.11 trillion. The allocation was revised to Kshs.2.14 trillion in Supplementary Estimates I, compared to the final allocation of Kshs.1.96 trillion in the revised Supplementary Estimates II in FY 2023/24. Table 3.2 summarises the CFS implementation status in the first three months of FY 2024/2025.

**Table 3.2: CFS Budget Performance**

CFS Category	First Three Months of FY 2024/25						First Three Months of FY 2023/24			
	Original Estimates (Kshs. Bn)	Revised Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Expenditure (Kshs. Bn)	Exchequer Issues as % of Revised Estimates	Expenditure as % of Revised Estimates	Printed Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Expenditure (Kshs. Bn)	Expenditure as % of Printed Estimates
Public Debt	1,910.16	1,910.48	326.72	325.52	17	17	1,751.07	347.22	345.43	18
Pensions and Gratuities	199.37	223.15	32.14	32.14	14	14	189.09	30.83	30.83	16
Salaries & Allowances and Miscellaneous Services	4.21	4.21	0.62	0.95	15	23	23.52	6.89	3.53	15
<b>Total</b>	<b>2,114.06</b>	<b>2,137.84</b>	<b>359.48</b>	<b>358.61</b>	<b>17</b>	<b>17</b>	<b>1,963.68</b>	<b>384.95</b>	<b>379.79</b>	<b>19</b>

Source: National Treasury

The total CFS expenditure in the period under review amounted to Kshs.358.61 billion, representing 17 per cent of the CFS revised estimates, compared to Kshs.379.79 billion (19 per cent) recorded in a similar period in FY 2023/24.

#### 3.3.1 Public Debt

As of 30th September 2024, the Public debt stock stood at Kshs.10.79 trillion, comprising of Kshs.5.19 trillion due to external lenders (48 per cent) and Kshs.5.60 trillion due to domestic lenders (52 per cent). Table 3.3 represents the public debt position as of 30th September 2024.

**Table 3.3: Public and Publicly Guaranteed Debt Position**

Category	As of 30 <sup>th</sup> June, 2024 (Kshs. Bn)	First Three Months of FY 2024/25		As of 30 <sup>th</sup> September 2024 (Kshs. Bn)	Percentage Change (%)	Composition (%) of Loan Portfolio
		Loans disbursed (Kshs. Bn)	Loan paid (Principal) (Kshs. Bn)			
<b>External Debt</b>						
Bilateral	1,163.71	4.23	64.55	1,133.39	(3)	11
Multilateral	2,786.95	28.24	12.82	2,847.16	(2)	26
Commercial Banks	1,207.50	-	15.96	1,193.82	(1)	11
Supplier Credit	13.54	-	-	13.99	3	0.1
<b>Sub-Total External Debt</b>	<b>5,171.70</b>	<b>32.47</b>	<b>93.33</b>	<b>5,188.36</b>	<b>0.3</b>	<b>48</b>
<b>Domestic Debt</b>						
Central Bank	86.57	-	61.58	24.99	(71)	0.2
Commercial Banks	2,278.83	108.68	0.93	2,386.59	5	22
<b>Sub-total: Banks</b>	<b>2,365.40</b>	<b>108.68</b>	<b>62.51</b>	<b>2,411.58</b>	<b>2</b>	<b>22</b>
Non-bank	2,927.63	148.76	3.23	3,073.16	5	28
IMF SDR* Funds On-Lent to Government	83.54	0.90	-	84.44	1	0.8

Category	As of 30 <sup>th</sup> June, 2024 (Kshs. Bn)	First Three Months of FY 2024/25		As of 30 <sup>th</sup> Sep-tember 2024 (Kshs. Bn)	Percentage Change (%)	Composition (%) of Loan Portfolio
		Loans disbursed (Kshs. Bn)	Loan paid (Principal) (Kshs. Bn)			
Others (Non-residents)	33.71	0.85	-	34.55	2	0.3
<b>Sub-Total: Non-Banks</b>	<b>3,044.88</b>	<b>150.51</b>	<b>3.23</b>	<b>3,192.15</b>	<b>5</b>	<b>30</b>
<b>Sub-Total Domestic</b>	<b>5,410.28</b>	<b>259.19</b>	<b>65.74</b>	<b>5,603.73</b>	<b>4</b>	<b>52</b>
<b>Grand Total</b>	<b>10,581.98</b>	<b>291.66</b>	<b>159.07</b>	<b>10,792.09</b>	<b>2</b>	<b>100</b>

Source: National Treasury

\*IMF SDR<sup>1</sup> \*

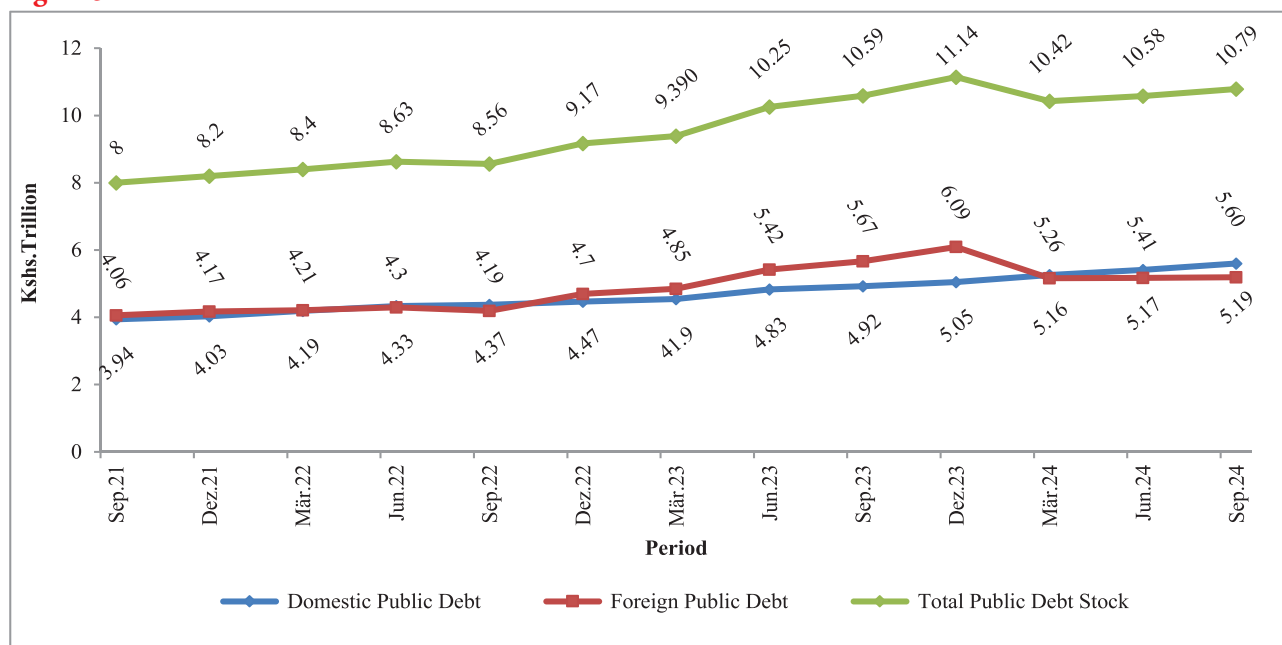
The public debt stock increased by 2 per cent from Kshs.10.58 trillion as of 30<sup>th</sup> June 2024 to Kshs.10.79 trillion as of 30<sup>th</sup> September 2024. External debt increased by 0.3 per cent, while domestic debt recorded 4 per cent growth attributable to more borrowing in the domestic market. Table 3.4 illustrates the effect of the exchange rate on the external public debt portfolio between June 2024 and September 2024.

**Table 3.4: Foreign Exchange Effect on External Public Debt Stock**

External Debt (PPG) in USD	USD Exchange Rate	External Debt (PPG) in Kshs
a	b	c
39,927,611,523	June 2024 =131.8005	5,171,703,718,745
39,927,611,523	September 2024 = 129.5267	5,158,475,720,063
Change in Public Debt Portfolio = (2-1)		(13,227,998,682)
% Change in Public Debt Portfolio		-0.3%

Figure 3.4 depicts the trend in public debt stock from 30<sup>th</sup> September 2021 to 30<sup>th</sup> September 2024.

**Figure 3.4: Trend in Public Debt Stock**



Source: National Treasury

1 IMF-SDR -International Monetary Fund Special Drawing Rights - This is an interest-bearing international reserve asset created by the IMF to supplement member countries' other reserve assets. An SDR allocation is a way of supplementing a member countries' foreign exchange reserves, allowing members to reduce their reliance on more expensive domestic or external debt for building reserves.

The allocation towards servicing the public debt in the FY 2024/2025 amounted to Kshs.1.91 trillion, revised to Kshs.1.91 trillion in Supplementary Budget I, representing 89 per cent of the CFS budgetary allocation, comprising Kshs.809.57 billion for principal and Kshs.1.01 trillion for interest payments respectively.

Allocation towards external debt comprised of Kshs.330.71 billion for principal redemption and Kshs.259.91 billion for interest payment. Domestic debt comprised of Kshs.569.89 billion and Kshs.749.97 billion for principal and interest payments, respectively.

The total expenditure on Public debt during the first three months of FY 2024/2025 amounted to Kshs.325.52 billion, representing 17 per cent of the annual estimates, compared to Kshs.345.43 billion (20 per cent) recorded in a similar period FY 2023/2024. The decline is attributed mainly to the settlement of external bilateral debt of Kshs.86.72 billion, comprising of Kshs.64.55 billion for principal redemption and Kshs.22.17 billion for interest payments.

External debt servicing amounted to Kshs.165.60 billion, consisting of Kshs.93.33 billion for principal payments, Kshs.71.70 billion for interest payments and Kshs 571.11 million for other charges. Other charges comprised of Kshs.337.88 million, Kshs.68,943, and Kshs.233.16 million as commitment fees, penalties paid and other charges. The total domestic debt payment was Kshs.159.92 billion, which consisted of Kshs.2.21 billion and Kshs.157.71 billion for principal and interest payments, respectively.

### 3.3.2 Overdraft Facility

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

The overdraft limit for FY 2024/2025 is Kshs.97.05 billion, attracting an interest rate of 13 per cent per annum on the amount outstanding at the end of each month. In the first three months of FY 2024/2025, the total charge on the overdraft facility was Kshs.1.92 billion, as shown in Table 3.5.

**Table 3.5: Charges on Overdraft Facility by month in the FY 2024/2025**

Month	FY 2024/25, (Kshs.)	FY 2023/24, (Kshs.)	Percentage Variance
	a	b	c=(a-b)/b*100
July	758,402,998	589,087,532	29
August	596,320,149	639,594,587	(7)
September	569,797,563	660,806,400	(14)
<b>Total</b>	<b>1,924,520,711</b>	<b>1,889,488,519</b>	<b>2</b>

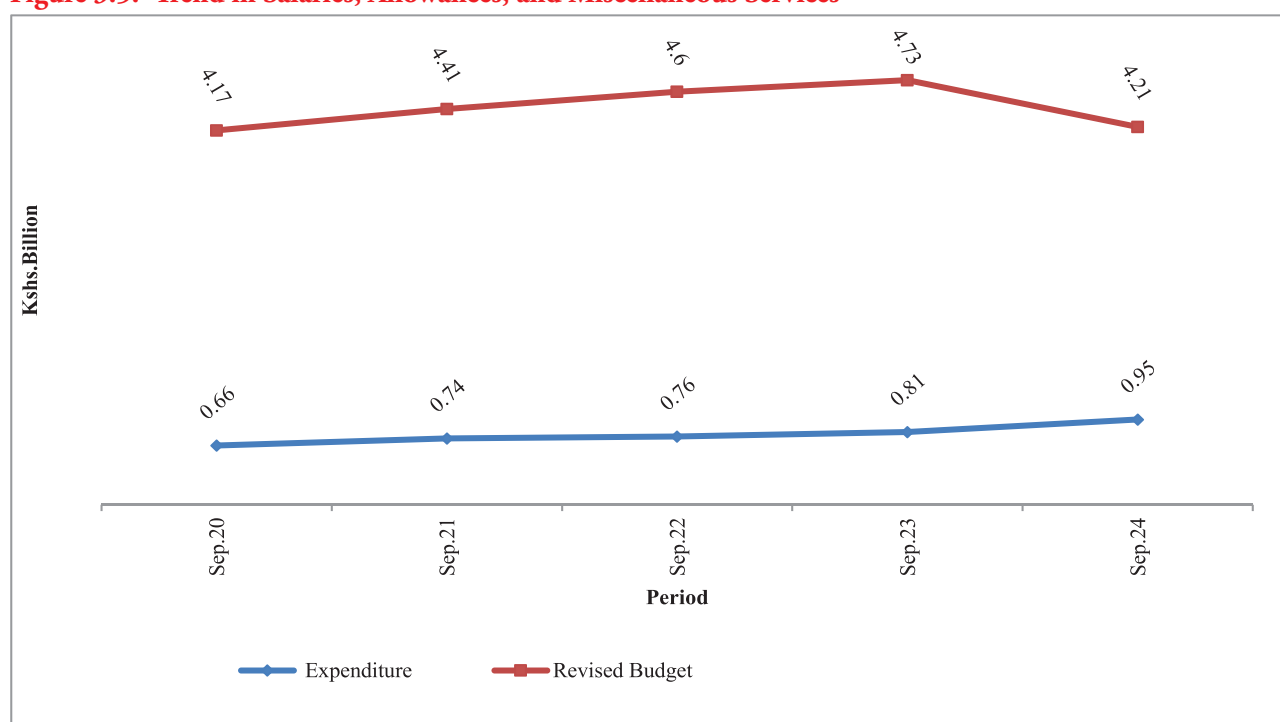
*Source: National Treasury*

### 3.3.3 Salaries and Allowances and Miscellaneous Services

The allocations for Salaries and Allowances and Miscellaneous Services (SAM) in FY 2024/2025 amounted to Kshs.4.21 billion, compared to Kshs.4.09 billion allocated in FY 2023/2024. The growth is attributed to an increase of Kshs.122.64 million in budgetary allocation for SAM under various offices, including the Salaries and Remuneration Commission, Teachers Service Commission, and Independent Electoral and Boundaries Commission.

The total expenditure on SAM in the first three months of FY 2024/2025 was Kshs.945.55 billion, representing 22 per cent of the annual estimates, compared to Kshs.812.48 billion (20 per cent) recorded in FY 2023/2024. Figure 3.5 shows the trends in budgetary allocation and first-three-month expenditure for SAM from FY 2020/21 to FY 2024/2025.

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



Source: National Treasury

Table 3.6 shows SAM performance in the first three months of FY 2024/2025.

**Table 3.6: Salaries, Allowances, and Miscellaneous Budget Performance in FY 2024/2025**

Name of the Office	FY 2024/25				
	Original Estimates (Kshs.)	Revised Estimates (Kshs.)	Exchequer (Kshs.)	Expenditure (Kshs.)	Budget Performance (%)
<b>Salaries &amp; Allowance</b>					
Office of the Attorney General	11,574,400	11,574,400	5,515,818	5,515,818	48
Director of Public Prosecutions	9,510,132	9,510,132	2,377,557	2,377,557	25
The Judicial Service Commission	3,113,064,590	3,113,064,590	680,026,019	680,026,019	22
Auditor General	11,586,400	11,586,400	2,871,000	2,871,000	25
Public Service Commission	147,723,892	147,723,892	18,628,557	18,628,557	13
Teachers Service Commission	75,514,228	75,514,228	18,628,557	18,628,557	25

Name of the Office	FY 2024/25				
	Original Estimates (Kshs.)	Revised Estimates (Kshs.)	Exchequer (Kshs.)	Expenditure (Kshs.)	Budget Performance (%)
Ethics and Anti-Corruption Commission	19,835,200	19,835,200	4,935,000	4,935,000	25
Kenya National Commission on Human Rights	42,631,428	42,631,428	10,540,557	10,540,557	25
Commission on Administrative Justice	55,652,050	55,652,050	30,074,973	30,074,973	54
National Gender & Equality Commission	62,301,842	62,301,842	27,408,578	27,408,578	44
National Cohesion & Integration Commission	51,038,228	51,038,228	14,509,557	14,509,557	28
Commission on Revenue Collection	67,426,228	67,426,228	16,606,557	16,606,557	25
Salaries & Remuneration Commission	158,440,782	158,440,782	52,279,700	52,279,700	33
National Land Commission	75,454,228	75,454,228	18,613,557	18,613,557	25
Controller of Budget	9,560,132	9,560,132	2,377,557	2,377,557	25
National Police Service Commission	97,968,466	97,968,466	14,242,669	14,242,669	15
Independent Electoral & Boundaries Commission	88,661,824	88,661,824	-	-	-
<b>Sub-Total</b>	<b>4,097,944,050</b>	<b>4,097,944,050</b>	<b>919,636,213</b>	<b>919,636,213</b>	<b>22</b>
Office of the President / Deputy President: (a) President	36,051,256	36,051,256	4,331,250	4,331,250	22
(b) Deputy President			3,681,564	3,681,564	
(a) Former Presidents	22,679,127	22,679,127	3,291,750	3,291,750	22
(b) Former First Lady			1,645,875	1,645,875	
<b>Sub-Total</b>	<b>58,730,383</b>	<b>58,730,383</b>	<b>12,950,439</b>	<b>12,950,439</b>	<b>22</b>
<b>Total Salaries and Allowances</b>	<b>4,156,674,433</b>	<b>4,156,674,433</b>	<b>932,586,652</b>	<b>932,586,652</b>	<b>22</b>
<b>Miscellaneous Services</b>					
Employer Contribution to Housing Levy	50,000,000	50,000,000	12,488,449	12,488,449	25
Employer Contribution to NSSF	3,000,000	3,000,000	477,720	477,720	16
<b>Total Miscellaneous Services</b>	<b>53,000,000</b>	<b>53,000,000</b>	<b>12,966,169</b>	<b>12,966,169</b>	<b>24</b>
<b>Grand Total</b>	<b>4,209,674,431</b>	<b>4,209,674,431</b>	<b>945,552,821</b>	<b>945,552,821</b>	<b>22</b>

Source: National Treasury

A comparison of the SAM's budgetary allocations for FY 2023/24 and FY 2024/25 indicated significant variations on budgeted salaries and allowances despite the remuneration of the constitutional office holders being public information, having been gazetted by the Salaries and Remuneration Commission.

We have also observed that three offices used over 40 per cent of their budgets in the first three months of FY 2024/25: the Commission on Administrative Justice (54 per cent), Office of the Attorney General (48 per cent), and National Gender and Equality Commission (44 per cent). Accordingly, the National Treasury should ensure a realistic budget for SAM by effecting appropriate reallocations in Supplementary Budget II.

### 3.3.4 Guaranteed Debt

As of September 30, 2024, the guaranteed debt stock stood at Kshs.106.06 billion, compared to Kshs.100.17 billion as of June 30, 2024. Table 3.7 shows a list of guaranteed loans as of September 30, 2024.

**Table 3.7: List of Guaranteed Loans as of 30<sup>th</sup> September 2024**

Classification				Loans portfolio as of 30th June 2023 (Kshs. Mn)	FY 2024/25		Loans portfolio as of 30th September 2024 (Kshs. Mn)	Composition (%) of Loan Portfolio
Agency	Loan Year	Purpose of the loan	Creditor		Loan Disbursements (Kshs. Mn)	Loans paid (Principal amount) (Kshs. Mn)		
Kenya Airways	2017	Kenya Airways Guarantee (for Local Banks)	MTC Trust & Corporate Services Ltd (Security Agent for Local Banks)	29,139.21	-	-	29,064.68	27
Kenya Electricity Generating Company	1995	Mombasa Diesel Generating Power Plant	Government of Japan	343.46	-	-	193.45	0
	1997	Sondu Miriu Hydropower Project	Government of Japan	819.33	-	-	769.11	1
	2004	Sondu Miriu Hydropower II	Government of Japan	5,588.73	-	-	6,138.07	6
	2007	Sondu Miriu Hydropower Project Sangoro Power Plant	Government of Japan	2,629.51	-	-	2,897.63	3
	2010	Olkaria 1 Unit 4 and 5 Geothermal Power Plant Olkaria	Government of Japan	15,527.65	81.84	-	16,923.68	16
	2011	Rehabilitation and Upgrade of the Geothermal Plant Olkaria	Govt of Fed. Republic of Germany -GiZ	1,449.20	-	-	1,505.29	1
	2021	DSSI Japan for KenGen Loans Phase I	Government of Japan	709.30	-	-	799.00	1
	2021	DSSI Japan for KenGen Loans Phase II	Government of Japan	823.82	-	-	927.99	1
Kenya Ports Authority	2007	Mombasa Port Development Programme	Government of Japan	16,814.46	-	-	18,132.77	17
	2015	Kenya Port Development Project-Phase II	Government of Japan	25,845.29	-	-	28,168.99	27
	2021	DSSI Japan -Kenya Ports Authority) – Phase I	Government of Japan	219.27	-	-	247.00	0
	2021	DSSI Japan -Kenya Ports Authority ( – Phase II	Government of Japan	255.79	-	-	288.14	0
<b>Total</b>				<b>100,165.02</b>	<b>81.84</b>	<b>0.0</b>	<b>106,055.80</b>	<b>100</b>

Source: National Treasury

In FY 2024/25, there was no allocation towards payment for guaranteed debt both in the printed estimates and Supplementary I Estimates. During the period under review, there was no payment on guaranteed loans. The differences between the opening and closing loan balances were mainly attributed to fluctuations in exchange rates during FY 2024/25 since the guaranteed loans are denominated in foreign currencies.

### 3.3.5 Pensions and Gratuities

The allocation for Pensions and Gratuities for FY 2024/2025 amounted to Kshs.199.37 billion, revised to Kshs.223.15 billion in Supplementary Estimates I, compared to Kshs.187.50 billion allocated in FY 2023/2024. It comprised Ordinary Pensions of Kshs.93.78 billion, Comuted Pensions and Gratuities of Kshs.85.76 billion, Other Pension Schemes of Kshs.6.63 billion, and the Public Service Superannuation Scheme at Kshs. 36.98 billion.

Total payments towards Pensions and Gratuities in the first three months of FY 2024/2025 amounted to Kshs.32.14 billion, representing 14 per cent of the revised estimates, compared to Kshs.30.83 billion (16 per cent) recorded in FY 2023/2024. Table 3.8 shows performance for various pension categories in the first three months of FY 2024/2025.

**Table 3.8: Pension and Gratuities Performance**

Classification of Pensions & Gratuities	First Three Months of FY 2024/25				First Three Months of FY 2023/24			
	Revised Estimates (Kshs. Mn)	Exchequer (Kshs. Mn)	Expenditure (Kshs. Mn)	Budget Performance %	Revised Net Estimates (Kshs. Mn)	Exchequer (Kshs. Mn)	Expenditure (Kshs. Mn)	Budget Performance %
Ordinary Pension	93,776.15	12,884.22	12,884.22	14	85,753.58	11,485.67	11,485.67	13
Commutated Pension	85,761.82	11,346.72	11,346.72	12	68,557.27	14,756.61	14,756.61	21
Other Pension Schemes	6,632.10				134.1			
Public Service Superannuation Scheme	36,976.71	7,906.33	7,906.33	21	33,054.83	4,590.15	4,590.15	14
<b>Total</b>	<b>223,146.78</b>	<b>32,137.27</b>	<b>32,137.27</b>	<b>14</b>	<b>187,499.78</b>	<b>30,832.43</b>	<b>30,832.43</b>	<b>16</b>

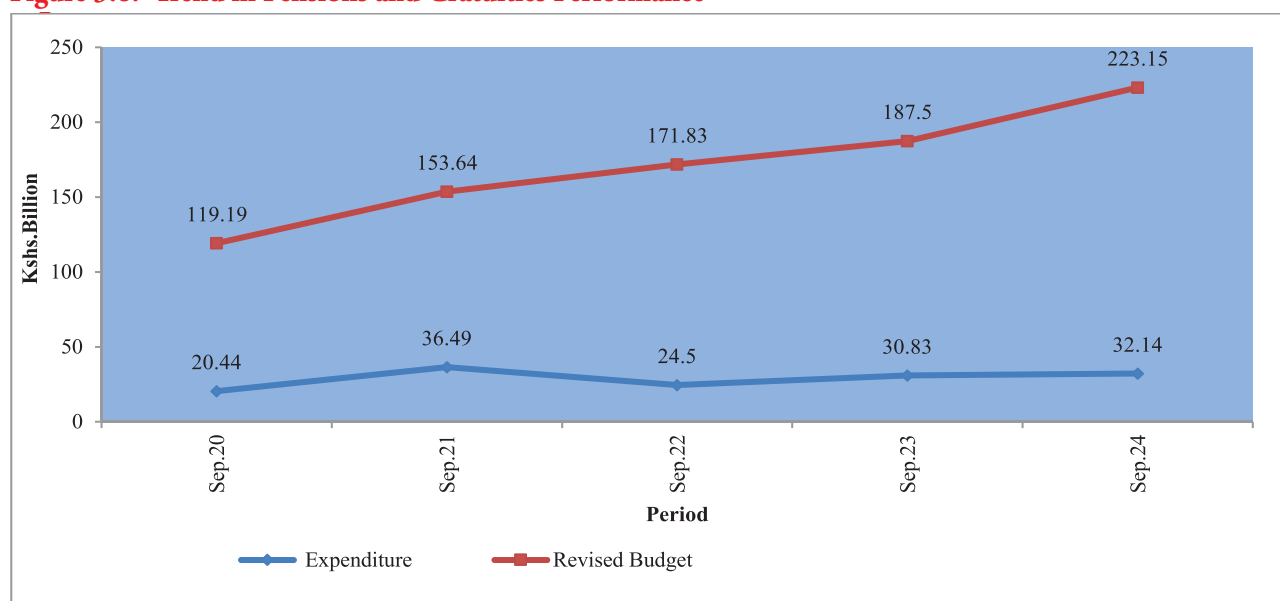
*Source: National Treasury*

Notably, the pension information system downtime and delays in funding pensions impeded budget execution on pensions and gratuities. As of 30<sup>th</sup> September 2024, the ordinary and commuted pension processed for payment totalled Kshs.58.57 billion, of which exchequer releases amounted to Kshs.24.23 billion, equivalent to the unfunded difference of Kshs.34.34 billion. Further, the Government of Kenya (Employer) contribution remitted to the Public Service Superannuation Scheme (PSSS) under section 6 (2) of the PSSS Act, 2012 had an outstanding balance of Kshs.2.72 billion regarding remittance for September 2024 as of the end of the reporting period.

Figure 3.6 shows the Pensions and Gratuities performance trend from 30<sup>th</sup> September 2020 to 30<sup>th</sup> September 2024.



**Figure 3.6: Trend in Pensions and Gratuities Performance**



Source: National Treasury

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

#### 3.4.1 Introduction

This section presents breakdown analyses of MDAs' expenditure on economic classification with a significant amount for development and recurrent activities in the first three months of FY 2024/2025. Development expenditure major economic items include Capital Transfers to SAGAs, Civil Works and Construction of Residential and Non-Residential Buildings, Refurbishment of Buildings/infrastructure, Purchase of Specialized Plant, Equipment, and Machinery, and Pre-Feasibility studies.

The significant economic items for recurrent expenditures include Compensation to Employees, Operations and Maintenance (O&M), and Current Transfer to SAGAs. O&M is further disaggregated into the major budget items expenditures, which include Travelling, Printing, and Advertising, Rentals and Rates for Non-Residential Buildings, Training, Hospitality, Maintenance Expenses for motor vehicles, and other assets.

#### 3.4.2 Ministries, Departments, and Agencies Development Expenditure Analysis

In FY 2024/25, gross allocations towards Ministerial development activities amounted to Kshs.746.34 billion, revised to Kshs.641 billion in Supplementary I, compared to Kshs.807.64 billion allocated in FY 2023/24. Gross ministerial development expenditure in the first three months of FY 2024/25 amounted to Kshs.106.39 billion, recording an absorption rate of 17 per cent, compared to 10 per cent (Kshs.83.70 billion), recorded in a similar period FY 2023/24. Table 3.9 shows the development expenditure analysis by MDAs in the first three months of FY 2024/2025.

**Table 3.9: 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	Pre0Feasibility and Appraisal Studies	Other Expenses	Gross Expenditure	(A-I-A)	Net Expenditure
State Department for Immigration and Citizen Services	-	15.00	-	-	-	320.47	-	2,805.91	3,141.38	-	3,141.38
State Department for Internal Security and National Administration	-	152.60	-	-	-	-	-	-	152.60	-	152.60
State Department for Devolution	481.63	-	-	-	-	-	-	21.90	503.53	-	503.53
State Department for the ASALs and Regional Development	634.35	-	-	-	-	-	-	(1.05)	633.30	-	633.30
State Department for Vocational and Technical Training	-	76.47	-	-	-	-	-	-	76.47	-	76.47
State Department for Basic Education	6,020.46	-	-	-	-	-	-	-	6,020.46	169.83	5,850.64
The National Treasury	4,240.26	-	-	-	-	36.18	21.13	347.54	4,645.12	259.54	4,385.58
State Department for Economic Planning	14,157.18	-	-	-	-	-	2.16	-	14,159.34	-	14,159.34
State Department for Medical Services	4,602.06	155.70	-	-	-	-	-	36.85	4,794.61	918.37	3,876.25
State Department for Public Health and Professional Standards	1,404.37	-	-	-	-	-	-	-	1,404.37	-	1,404.37
State Department for Roads	24,468.27	-	0.10	-	0.75	1.42	32.07	215.41	24,718.02	7,011.52	17,706.51
State Department of Transport	205.50	-	-	-	-	-	3.20	8.05	216.75	-	216.75
State Department for Housing and Urban Development	-	-	248.44	-	7,979.55	-	14.09	906.27	9,148.34	8,105.91	1,042.44
State Department for Irrigation	4,822.27	-	-	-	-	-	-	-	4,822.27	2,363.96	2,458.31
State Department of Water and Sanitation	4,366.14	-	-	-	-	-	-	-	4,366.14	1,719.98	2,646.16

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	Pre0Feasibility and Appraisal Studies	Other Expenses	Gross Expenditure	(A-I-A)	Net Expenditure
State Department for Lands and Physical Planning	800.00	-	-	-	-	-	9.23	52.37	861.60	111.60	750.00
State Department for Information Communications and Technology & Digital Economy	2,324.54	-	-	-	-	-	-	26.33	2,350.88	1,217.29	1,133.58
State Department for Sports	1,991.04	-	-	-	-	-	-	-	1,991.04	1,991.04	-
State Department for Youth Affairs and the Arts	-	-	-	-	-	-	-	24.28	24.28	-	24.28
State Department for Energy	678.75	-	-	-	2,412.15	-	101.97	-	3,192.87	767.63	2,425.24
State Department for Livestock Development	395.00	-	-	5.00	-	0.00	8.95	288.15	697.10	-	697.10
State Department for the Blue Economy and Fisheries	3,255.91	-	-	-	200.00	-	-	-	3,455.91	548.68	2,907.22
State Department for Crop Development	4,010.00	-	143.43	-	-	24.88	-	331.02	4,509.34	126.63	4,382.71
State Department for Cooperatives	1,750.00	-	-	-	-	-	-	-	1,750.00	-	1,750.00
State Department for Industry	2,000	-	-	-	-	-	-	124.42	2,124.42	-	2,124.42
State Department for Micro,Small and Medium Enterprises Development	1,461.50	-	-	-	-	-	8.88	-	1,470.38	-	1,470.38
State Department for Investment Promotion	230.32	-	-	-	-	-	-	-	230.32	-	230.32
State Department for Labour and Skills Development	1.10	-	-	-	-	-	-	10.88	11.98	-	11.98
State Department for Social Protection and Senior Citizen Affairs	-	-	-	-	-	-	-	1,151.02	1,151.02	-	1,151.02
State Department for Petroleum	215.00	-	-	-	-	-	132.29	66.68	413.98	413.98	-
State Department for Wildlife	22.56	-	-	-	-	-	-	11.88	34.43	10.06	24.38

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	PreFeasibility and Appraisal Studies	Other Expenses	Gross Expenditure	(A-I-A)	Net Expenditure
State Department for Gender and Affirmative Action	1,604.49	-	-	-	-	-	-	1.23	1,605.72	-	1,605.72
The Judiciary Fund	-	70.25	0.73	9.15	-	156.51	-	-	236.64	-	236.64
Ethics and Anti-Corruption Commission	-	-	11.95	-	-	-	-	-	11.95	-	11.95
State Department for Environment and Climate Change	-	-	-	-	-	75.47	-	-	75.41	-	75.41
State Department for Forestry	348.58	-	-	-	-	-	-	-	348.58	314.13	34.45
Parliamentary Joint Services	-	305.39	39.41	-	-	265.12	-	350.00	959.91	-	959.91
Teachers Service Commission	63.33	-	-	-	-	-	-	0.35	63.68	-	63.68
Auditor General	-	8.08	-	-	-	-	-	9.14	17.22	-	17.22
<b>Total</b>	<b>85,304.63</b>	<b>783.48</b>	<b>444.06</b>	<b>14.15</b>	<b>10,592.44</b>	<b>880.07</b>	<b>333.97</b>	<b>8,038.60</b>	<b>106,391.39</b>	<b>26,050.14</b>	<b>80,341.25</b>

**Source:** MDAs and National Treasury

Analysis of MDAs' development expenditure by economic classifications shows that the highest spending by category was on Capital Transfers by MDAs, Kshs.85.30 billion, representing 80 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 referenced in Annex II on page 234 of this report.

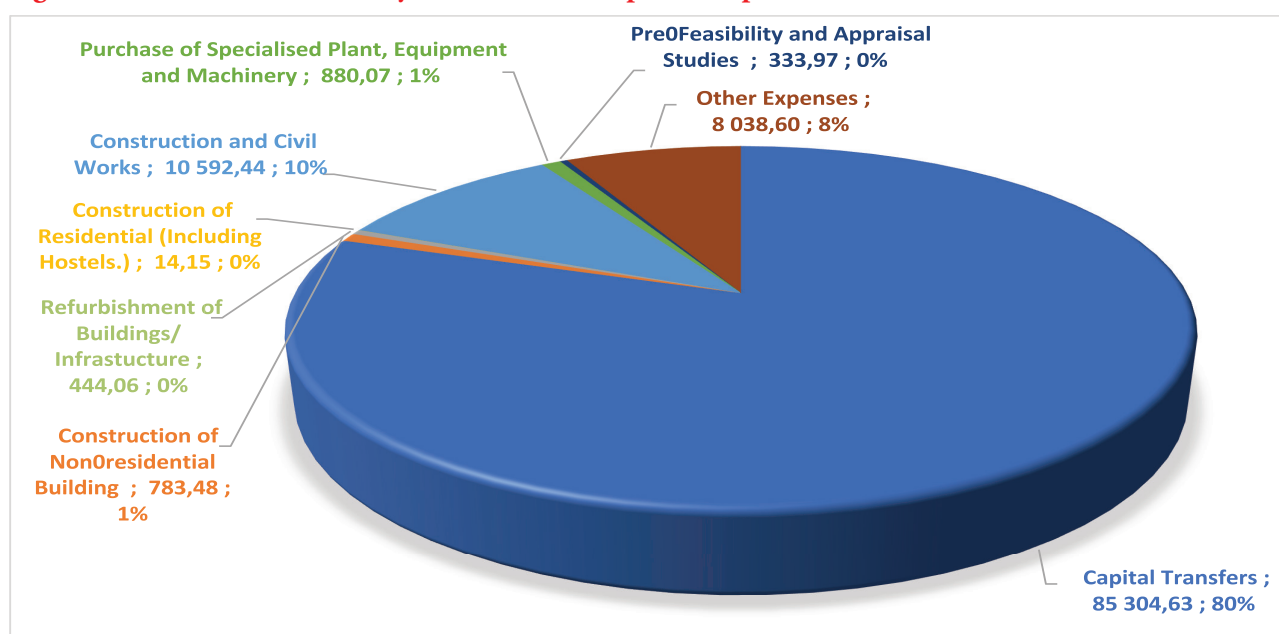
The second highest spending category was on construction and civil works at Kshs.10.59 billion, representing 10 per cent. Other budget items with significant expenses include the Purchase of Specialised Items at Kshs.880.07 million and the Construction of Non-residential Buildings (Offices, Schools, Hospitals, etc.) at Kshs.783.48 million, representing 1 per cent.

Further analysis shows that the State Department for Roads had the highest Capital Transfers at Kshs.24.47 billion, representing 29 per cent of the total Capital Transfers, followed by the State Department for Economic Planning at Kshs.14.16 billion, which represented 17 per cent.

Development expenditure under other expenses amounted to Kshs.8.04 billion, representing 8 per cent of the gross development expenditure. The *State Department for Social Protection & Senior Citizens* recorded the highest expenditure, at Kshs.1.15 billion under this category, which included Ksh.895.64 million for the use of goods and services.

Figure 3.7 shows the composition of MDAs' development expenditure in the first three months of FY 2024/2025.

**Figure 3.7: Breakdown Summary of MDAs' Development Expenditure**



Source: MDAs and National Treasury

### 3.4.3 Ministries, Departments, and Agencies Recurrent Expenditure Analysis

In FY 2024/2025, gross allocation to ministerial recurrent expenditure was Kshs.1.63 trillion, revised to Kshs.1.59 trillion in Supplementary Estimates I, compared to Kshs.1.73 trillion allocated in FY 2023/24. Gross ministerial recurrent expenditure in the first three months of FY 2024/25 was Kshs.358.50 billion, representing 23 per cent of the revised gross recurrent budget, compared to Kshs.320.70 billion (21 per cent), recorded in a similar period FY 2023/24).

Table 3.10 summarises the MDAs' recurrent expenditure in the first three months of FY 2024/25.

**Table 3.10: Breakdown of Recurrent Expenditure by MDAs (Kshs. Million)**

Ministries/Departments/ Agencies	Compensation to Employees	Use of Goods and Services															Subsidies		Social Security Benefits	Current Transfers to SAGAs	Acqui- sition of Financial Assets	Acqui- sition of Non-Fi- nancial Assets	Gross Expendi- ture	(A-I-A)	Net Expendi- ture
		Utilities, Supplies and Services	Commu- nication, Supplies and Services	Do- mestic Travel	Foreign Travel	Printing and Adver- tising	Rentals of pro- duced Assets	Training	Hospi- tality	Spe- cialised Materials and Supplies	Routine Mainte- nance Of Motor Vehicles	Main- tenance Expens- es of Other Assets	Insur- ance Cost	Office and General Supplies and Services	Fuel Oil and Lubri- cants	Other Expenses	Subsidies to Public Corpora- tions	Subsidies to Private enterprise							
The Executive Office of the President	389.83	6.77	3.43	11.98	1.34	-	-	0.09	6.70	-	0.41	-	-	-	1.62	112.50	-	-	4.97	5.01	-	-	544.65	-	544.65
Office of the Deputy President	230.86	8.63	6.73	42.12	1.72	(0.44)	6.56	3.59	44.45	1.70	25.87	1.59	-	7.49	30.18	11.79	-	-	1.00	-	-	2.03	425.87	-	425.87
Office of the Prime Cabinet Secretary	47.80	-	-	8.55	9.38	0.43	26.61	0.47	3.25	-	1.50	0.51	-	6.37	-	25.31	-	-	-	-	-	5.94	136.12	-	136.12
State Department for Parliamentary Affairs	28.36	-	3.02	14.22	-	0.42	-	6.31	6.87	-	-	-	-	1.80	0.38	-	-	-	-	-	-	-	61.38	-	61.38
State Department for Performance and Delivery Management	65.52	0.16	2.25	1.77	(0.20)	(0.40)	0.10	1.16	1.61	-	-	-	-	0.02	1.34	0.00	-	-	0.03	-	-	-	73.35	-	73.35
State Department for Cabinet Affairs °	15.02	-	0.00	3.40	-	0.00	-	0.31	2.86	-	0.14	-	-	1.05	-	6.19	-	-	-	-	-	-	28.98	-	28.98
State House	716.08	19.21	14.68	43.14	5.77	0.39	5.05	3.73	75.81	0.17	27.93	2.39	109.49	0.64	39.37	0.75	-	-	5.51	-	-	0.99	1,071.09	-	1,071.09
State Department for Correctional Services	6,533.72	104.02	0.46	58.10	-	0.17	17.75	51.20	3.37	1,132.04	13.39	0.56	125.00	4.22	113.90	27.82	-	-	-	4.54	-	1.68	8,191.94	0.85	8,191.09
State Department for Immigration and Citizen Services	1,806.88	22.38	26.37	117.57	27.87	2.80	234.15	89.68	28.15	154.17	10.06	6.51	-	14.57	15.89	87.24	-	-	2.49	40.98	-	1.21	2,688.98	-	2,688.98
National Police Service	22,008.89	230.34	1.39	111.72	-	1.67	12.43	0.04	#REF!	690.81	100.02	0.38	0.38	0.30	213.46	1,945.48	-	-	-	-	-	152.43	29,010.05	-	29,010.05
State Department for Internal Security and National Administration	3,775.53	18.52	0.26	104.27	-	-	-	1.05	18.13	48.27	4.73	3.84	-	-	9.33	4,100.92	-	-	0.11	515.19	-	5.91	8,606.06	8.95	8,597.11
State Department of Devolution	56.46	0.26	0.11	5.72	0.01	0.05	24.59	1.27	7.71	0.42	0.68	0.29	-	0.16	2.22	9.85	-	-	-	154.78	-	-	264.57	-	264.57
State Department for the ASALs and Regional Development	58.54	-	0.04	10.52	-	0.04	45.82	2.29	1.19	-	0.08	0.10	-	0.39	1.90	9.23	-	-	-	1,610.90	-	1.77	1,742.81	-	1,742.81

Ministries/Departments/ Agencies	Compen- sation to Employees	Use of Goods and Services															Subsidies		Social Security Benefits	Current Transfers to SAGAs	Acqui- sition of Financial Assets	Acqui- sition of Non-Fi- nancial Assets	Gross Expendi- ture	(A-I-A)	Net Expendi- ture
		Utilities, Supplies and Services	Commu- nication, Supplies and Services	Do- mestic Travel	Foreign Travel	Printing and Adver- tising	Rentals of pro- duced Assets	Training	Hospi- tality	Spe- cialised Materials and Supplies	Routine Mainte- nance Of Motor Vehicles	Main- tenance Expens- es of Other Assets	Insur- ance Cost	Office and General Supplies and Services	Fuel Oil and Lubri- cants	Other Expenses	Subsidies to Public Corpora- tions	Subsidies to Private enterprise							
Ministry of Defence	495.62	-	1.84	4.11	1.47	0.01	-	3.43	1.61	0.84	0.54	0.47	-	1.07	2.88	8.00	-	-	-	40,243.07	-	-	40,764.95	553.51	40,211.44
State Department for Foreign Affairs	2,636.26	124.50	54.09	51.30	574.66	6.67	732.80	0.12	80.24	11.27	14.38	37.21	22.42	24.51	29.66	156.61	-	-	18.87	179.79	-	46.95	4,802.32	0.19	4,802.12
State Department for Diaspora Affairs	48.97	0.01	0.24	2.35	10.98	0.78	8.99	1.22	3.92	-	0.74	-	-	0.13	0.80	2.87	-	-	-	-	-	-	82.00	-	82.00
State Department for Vocational and Technical Training	1,933.86	0.95	0.21	3.34	-	0.21	0.61	(0.26)	0.94	-	0.19	0.24	-	0.37	0.39	0.00	-	-	-	4,366.42	-	-	6,307.48	-	6,307.48
State Department for Higher Education and Research	60.66	3.32	0.02	1.55	-	0.10	12.39	0.05	1.14	0.04	0.06	0.06	-	0.12	1.20	0.00	-	-	-	15,292.54	20,207.15	-	35,580.39	-	35,580.39
State Department for Basic Education	1,164.48	(0.06)	0.02	4.13	-	0.08	-	0.06	0.34	-	0.86	0.15	-	1.27	(0.02)	2,001.78	20,278.48	-	1.15	2,585.94	-	-	26,038.65	-	26,038.65
The National Treasury	924.00	0.31	0.72	8.84	6.40	0.24	-	6.83	31.98	-	2.19	0.18	-	3.06	0.05	1,732.63	-	-	2.50	10,363.80	-	-	13,083.72	1,121.74	11,961.98
State Department of Economic Planning	107.04	0.15	0.10	3.52	0.91	0.01	0.20	62.51	0.71	-	0.01	0.05	-	0.01	0.30	37.56	-	-	-	461.45	-	37.50	712.02	-	712.02
State Department for Medical Services	1,961.79	14.95	0.04	1.75	-	0.02	-	1.81	1.14	1.24	0.24	0.17	-	0.30	2.60	13.33	-	-	-	8,010.03	-	-	10,009.39	-	10,009.39
State Department for Public Health and Professional Standards	419.50	-	0.05	11.30	2.64	-	-	12.42	5.22	-	0.25	0.10	-	0.05	-	2.11	-	-	-	4,420.40	-	-	4,874.04	9.30	4,864.75
State Department for Roads	277.93	1.42	0.13	0.66	-	-	-	-	0.18	1.85	0.37	0.36	-	0.69	0.37	21.89	-	-	-	10,235.03	-	2.03	10,542.91	10,235.03	307.88
State Department of Transport	46.01	0.02	0.81	3.17	-	0.59	0.55	0.88	0.54	1.80	0.33	0.27	-	1.18	-	2.52	-	-	-	346.55	-	-	405.21	-	405.21
State Department for Shipping and Maritime Affairs	31.63	0.56	0.56	2.70	1.50	0.92	8.81	1.85	0.71	1.66	0.78	1.09	-	1.98	0.93	3.74	-	-	-	289.90	-	-	348.78	557.87	(209.09)
State Department for Housing and Urban Development	243.54	1.38	0.03	1.18	0.56	0.03	0.05	0.23	0.18	-	-	0.10	-	0.60	0.04	0.53	-	-	-	-	-	-	248.44	-	248.44
State Department for Public Works	204.18	2.73	0.04	1.51	-	0.13	4.14	0.03	0.35	0.79	0.08	1.30	-	0.61	0.13	0.20	-	-	-	411.09	-	-	627.31	-	627.31

Ministries/Departments/ Agencies	Compen- sation to Employees	Use of Goods and Services															Subsidies		Social Security Benefits	Current Transfers to SAGAs	Acqui- sition of Financial Assets	Acqui- sition of Non-Fi- nancial Assets	Gross Expendi- ture	(A-I-A)	Net Expendi- ture
		Utilities, Supplies and Services	Commu- nication, Supplies and Services	Do- mestic Travel	Foreign Travel	Printing and Adver- tising	Rentals of pro- duced Assets	Training	Hospi- tality	Spe- cialised Materials and Supplies	Routine Mainte- nance Of Motor Vehicles	Main- tenance Expens- es of Other Assets	Insur- ance Cost	Office and General Supplies and Services	Fuel Oil and Lubri- cants	Other Expenses	Subsidies to Public Corpora- tions	Subsidies to Private enterprise							
State Department for Irrigation	55.27	0.38	0.01	1.19	-	-	-	0.27	0.04	-	0.49	-	-	-	0.30	-	-	-	-	231.57	-	-	289.53	90.17	199.36
State Department of Water and Sanitation	127.27	1.76	0.07	0.52	-	-	-	-	0.38	-	0.10	-	-	-	1.50	669.90	-	-	-	492.26	-	-	1,293.76	667.86	625.91
State Department for Lands and Physical Planning	720.79	21.11	16.38	61.42	-	0.08	-	-	13.53	-	0.12	0.20	-	15.08	34.24	0.11	-	-	-	-	-	-	883.06	141.19	741.86
State Department for Information Communica- tions Technology & Digital Economy	76.14	-	0.07	1.82	-	-	25.26	0.64	0.89	0.07	0.92	0.09	-	0.05	1.82	0.57	-	-	-	409.59	-	-	517.92	101.76	416.17
State Department for Broadcasting & Telecom- munications	82.65	-	-	4.03	-	50.68	0.13	0.07	3.99	0.39	0.07	0.03	-	0.14	-	220.87	-	0.43	-	495.84	-	-	859.32	32.51	826.81
State Department for Sports	44.61	-	0.43	2.00	0.22	-	13.76	-	0.54	0.14	0.30	0.05	-	0.19	1.13	0.91	-	-	-	110.89	-	-	175.18	-	175.18
State Department for Culture and Heritage	65.09	-	0.42	0.66	-	-	-	0.06	-	-	-	-	-	-	2.11	0.00	-	-	-	382.87	-	-	451.19	-	451.19
State Department for Youth Affairs and the Arts	124.28	0.90	0.24	2.89	-	0.79	16.43	1.19	0.75	1.07	0.28	-	-	0.12	0.94	1.35	-	-	0.81	200.55	-	-	352.60	-	352.60
State Department for Energy	74.06	3.71	1.07	6.50	(0.23)	0.11	-	(0.10)	3.45	-	0.88	-	-	1.89	0.01	0.29	-	-	-	125.00	-	0.22	216.88	-	216.88
State Department for Livestock Development	323.76	10.66	0.89	15.90	2.17	5.38	37.98	7.75	2.45	135.46	4.72	0.38	-	8.21	5.42	43.72	-	-	-	599.54	-	0.78	1,205.17	427.24	777.93
State Department for the Blue Economy and Fisheries	61.88	-	0.04	0.83	-	-	-	0.21	0.66	-	0.23	-	-	0.23	0.08	-	-	-	-	444.83	-	-	509.00	23.33	485.67
State Department for Crop Development	181.69	3.29	0.03	0.70	-	0.04	4.88	0.35	0.44	2.49	0.15	0.03	-	0.06	0.19	-	-	-	-	1,862.77	-	0.04	2,057.15	-	2,057.15
State Department for Cooperatives	62.23	-	0.58	2.70	-	19.83	19.02	2.23	1.59	1.55	0.31	-	-	1.37	1.85	3.18	-	-	-	964.71	-	0.15	1,081.31	215.82	865.48
State Department for Trade	142.78	0.40	0.18	3.22	8.57	0.08	15.69	0.39	0.56	-	0.21	0.02	1.78	0.20	0.61	1.12	-	-	-	493.99	-	-	669.80	-	669.80



Ministries/Departments/ Agencies	Compen- sation to Employees	Use of Goods and Services															Subsidies		Social Security Benefits	Current Transfers to SAGAs	Acqui- sition of Financial Assets	Acqui- sition of Non-Fin- ancial Assets	Gross Expendi- ture	(A-I-A)	Net Expendi- ture
		Utilities, Supplies and Services	Commu- nication, Supplies and Services	Do- mestic Travel	Foreign Travel	Printing and Adver- tising	Rentals of pro- duced Assets	Training	Hospi- tality	Spe- cialised Materials and Supplies	Routine Mainte- nance Of Motor Vehicles	Main- tenance Expens- es of Other Assets	Insur- ance Cost	Office and General Supplies and Services	Fuel Oil and Lubri- cants	Other Expenses	Subsidies to Public Corpora- tions	Subsidies to Private enterprise							
State Department for Industry	102.76	-	-	6.01	0.65	0.25	19.32	0.20	0.67	0.29	0.51	0.09	-	0.95	1.60	0.23	-	-	-	216.63	-	0.02	350.19	9.17	341.02
State Department for Micro, Small and Medium Enterprises Development	31.41	0.10	0.07	7.84	-	0.90	11.25	5.93	2.36	-	0.05	-	-	0.25	-	-	-	-	-	153.38	-	-	213.56	1.12	212.44
State Department for Investment Promotion	33.54	-	0.42	4.42	0.51	0.31	-	0.66	0.27	-	0.16	-	-	0.05	-	0.68	-	-	-	210.21	-	-	251.21	166.24	84.98
State Department for Labour and Skills Development	226.14	4.55	1.74	8.27	11.10	0.41	6.82	1.43	4.26	0.62	0.80	0.37	0.21	2.06	2.92	4.29	-	-	-	584.60	-	-	860.58	527.41	333.17
State Department for Social Protection and Senior Citizen Affairs	334.07	-	0.65	13.99	0.25	9.58	0.00	1.50	14.46	1.69	0.97	0.07	-	7.52	5.21	4.96	-	-	-	7,443.51	-	-	7,838.43	-	7,838.43
State Department for Mining	99.43	1.10	0.22	8.46	0.12	0.06	1.13	0.27	1.47	-	-	1.92	-	3.82	6.31	-	-	-	-	21.98	-	-	146.28	-	146.28
State Department for Petroleum	55.46	0.45	0.14	0.27	-	-	-	0.02	0.05	0.04	-	0.10	-	0.05	0.10	0.10	-	3,086.51	-	-	-	0.05	3,143.33	3,086.51	56.83
State Department for Tourism	41.69	0.30	0.08	3.14	1.88	0.05	-	-	0.01	-	0.05	0.05	-	-	-	-	-	-	-	30.63	-	-	77.88	-	77.88
State Department for Wildlife	37.65	-	0.02	1.12	(0.50)	-	0.13	0.20	0.14	0.00	0.03	0.04	200.00	0.16	-	247.93	-	-	-	2,645.65	-	-	3,132.57	2,336.32	796.25
State Department for Gender and Affirmative Action	67.39	-	0.17	6.20	1.35	1.58	10.20	2.32	3.37	-	0.30	0.52	-	1.36	1.16	0.30	-	-	-	357.33	-	0.05	453.59	41.67	411.92
State Department for Public Service	1,522.89	2.76	2.76	8.03	-	0.13	10.21	5.36	2.63	-	0.08	0.11	3.47	0.06	-	0.29	-	-	3.58	2,337.23	-	-	3,896.83	2.56	3,894.28
State Department for East African Community	0.49	-	0.47	3.46	6.71	0.12	-	0.13	2.41	-	0.23	0.08	-	0.21	0.07	69.67	-	-	-	-	-	-	84.03	-	84.03
The State Law Office	462.35	3.00	0.45	26.18	10.83	0.15	26.84	0.65	3.95	0.18	2.54	0.97	-	9.32	6.59	38.03	-	-	1.02	342.39	-	-	935.43	-	935.43
The Judiciary	3,869.85	7.41	56.32	71.80	39.56	5.64	6.87	3.54	45.19	4.46	19.84	13.43	304.77	6.33	76.75	19.46	-	-	39.25	-	-	3.54	4,594.03	-	4,594.03
Ethics and AntiCorruption Commission	605.87	3.06	39.10	31.90	14.68	10.63	28.03	31.75	12.08	2.95	9.35	9.88	254.11	8.37	32.29	29.91	-	-	2.39	-	-	61.66	1,188.02	-	1,188.02

Ministries/Departments/ Agencies	Compensation to Employees	Use of Goods and Services															Subsidies		Social Security Benefits	Current Transfers to SAGAs	Acqui- sition of Financial Assets	Acqui- sition of Non-Fi- nancial Assets	Gross Expendi- ture	(A-I-A)	Net Expendi- ture
		Utilities, Supplies and Services	Communi- cation, Supplies and Services	Do- mestic Travel	Foreign Travel	Printing and Adver- tising	Rentals of pro- duced Assets	Training	Hospi- tality	Spe- cialised Materials and Supplies	Routine Mainte- nance Of Motor Vehicles	Main- tenance Expens- es of Other Assets	Insur- ance Cost	Office and General Supplies and Services	Fuel Oil and Lubri- cants	Other Expenses	Subsidies to Public Corpora- tions	Subsidies to Private enterprise							
National Intelligence Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,214.87	-	-	11,214.87	-	11,214.87
Office of the Director of Public Prosecutions	718.44	2.99	1.02	14.86	9.16	0.54	54.22	1.02	10.64	0.46	5.76	0.05	11.80	5.54	7.70	9.77	-	-	-	-	-	-	853.97	-	853.97
Office of the Registrar of Political Parties	55.27	0.90	0.20	1.89	-	0.08	11.98	1.30	0.93	0.01	0.00	-	38.62	0.04	-	0.05	-	-	-	357.08	-	-	468.35	-	468.35
Witness Protection Agency	105.86	0.00	0.51	-	-	0.08	8.10	-	0.52	-	0.51	0.02	21.03	0.03	0.80	36.62	-	-	-	-	-	-	174.09	-	174.09
State Department for Environment & Climate Change	280.22	3.48	1.02	0.76	-	-	-	0.87	14.50	0.02	0.51	0.15	-	0.02	0.05	0.37	-	-	1.89	114.75	-	-	418.59	-	418.59
State Department for Forestry	28.74	0.33	-	-	-	-	-	0.33	0.07	-	-	-	-	-	-	-	-	-	-	1,731.58	-	-	1,760.73	635.25	1,125.48
Kenya National Commission on Human Rights	87.89	0.23	1.14	0.05	-	0.20	17.42	0.36	0.07	0.92	0.50	0.19	-	0.04	0.71	-	-	-	-	-	-	-	109.71	-	109.71
National Land Commission	255.92	1.31	1.82	8.65	-	1.45	30.03	1.16	5.59	-	2.88	0.02	23.76	0.54	6.30	239.48	-	-	-	-	-	0.04	546.25	-	546.25
Independent Electoral and Boundaries Commission	530.67	0.21	-	2.41	0.11	0.26	23.81	4.35	0.59	-	1.67	-	148.45	1.55	3.26	1.11	-	-	8.90	-	-	-	727.35	-	727.35
Parliamentary Service Commission	159.67	-	0.25	1.79	8.96	-	-	1.45	0.08	-	-	-	-	2.00	-	2.15	-	-	-	-	-	-	176.34	-	176.34
National Assembly	2,739.59	-	0.12	870.24	173.96	-	-	33.73	32.84	-	1.89	-	-	-	7.62	768.54	-	-	25.13	-	-	8.13	4,661.78	-	4,661.78
Parliamentary Joint Services	633.59	27.49	7.74	46.59	48.42	3.65	28.59	33.56	11.27	3.91	1.49	26.18	8.67	18.14	2.00	300.99	-	-	0.63	-	-	27.11	1,230.02	0.02	1,230.01
Senate	891.48	-	-	345.73	80.61	9.75	0.35	28.90	21.11	1.42	6.62	8.94	-	4.46	3.53	163.10	-	-	2.14	10.00	-	12.33	1,590.48	-	1,590.48
Judicial Service Commission	58.11	-	1.98	10.77	2.04	0.34	8.45	29.69	12.57	-	-	-	-	1.27	2.09	1.39	-	-	0.33	-	-	-	129.02	-	129.02
The Commission on Revenue Allocation	47.27	0.41	0.43	2.79	-	-	34.36	0.36	1.92	-	1.38	0.04	0.25	-	1.90	13.14	-	-	-	-	-	5.43	109.68	-	109.68
Public Service Commission	740.04	0.76	0.22	13.21	0.58	11.23	0.04	4.37	3.89	0.18	2.12	0.20	-	3.90	-	3.08	-	-	4.71	-	-	1.89	790.42	7.42	783.01

Ministries/Departments/ Agencies	Compen- sation to Employees	Use of Goods and Services															Subsidies		Social Security Benefits	Current Transfers to SAGAs	Acqui- sition of Financial Assets	Acqui- sition of Non-Fi- nancial Assets	Gross Expendi- ture	(A-I-A)	Net Expendi- ture
		Utilities, Supplies and Services	Communi- cation, Supplies and Services	Do- mestic Travel	Foreign Travel	Printing and Adver- tising	Rentals of pro- duced Assets	Training	Hospi- tality	Spe- cialised Materials and Supplies	Routine Mainte- nance Of Motor Vehicles	Main- tenance Expens- es of Other Assets	Insur- ance Cost	Office and General Supplies and Services	Fuel Oil and Lubri- cants	Other Expenses	Subsidies to Public Corpora- tions	Subsidies to Private enterprise							
Salaries and Remuneration Commission	71.44	-	3.13	0.55	-	0.58	7.49	0.50	2.98	-	1.04	3.39	-	-	-	2.67	-	-	0.36	-	-	2.30	96.43	-	96.43
Teachers Service Com- mission	85,964.32	6.87	1.22	11.08	-	0.27	3.57	30.08	4.37	-	7.99	0.30	22.97	3.05	16.28	2.89	-	-	-	-	-	0.03	86,075.28	117.33	85,957.95
National Police Service Commission	101.66	-	0.17	1.03	-	0.12	0.04	-	0.70	0.06	0.46	0.08	0.00	0.24	0.43	31.26	-	-	-	-	-	0.22	136.47	-	136.47
Auditor General	1,150.53	1.19	0.57	204.11	29.20	2.83	30.72	11.97	11.68	-	10.32	34.94	128.90	1.94	9.31	4.39	-	-	-	-	-	11.11	1,643.71	5.46	1,638.25
Controller of Budget	94.45	-	0.01	1.27	-	0.12	0.38	0.35	-	-	0.01	0.02	-	0.05	-	0.02	-	-	1.38	-	-	-	98.05	2.00	96.05
The Commission on Administrative Justice	108.84	0.63	1.16	2.01	-	0.02	12.80	0.03	1.11	-	0.25	0.30	2.00	0.90	1.00	1.26	-	-	1.66	-	-	-	133.97	-	133.97
National Gender and Equality Commission	72.13	0.10	0.05	1.67	-	-	9.45	1.23	0.08	-	0.09	0.03	0.09	-	0.89	0.62	-	-	-	-	-	-	86.43	-	86.43
Independent Policing Oversight Authority	183.71	0.42	0.75	4.15	-	0.17	17.06	0.56	0.68	-	1.74	0.12	32.76	-	3.05	4.27	-	-	16.25	-	-	-	265.70	-	265.70
<b>Total</b>	<b>151,002.32</b>	<b>672.77</b>	<b>264.15</b>	<b>2,485.61</b>	<b>1,095.90</b>	<b>153.41</b>	<b>1,694.40</b>	<b>505.55</b>	<b>590.13</b>	<b>2,205.45</b>	<b>296.78</b>	<b>161.29</b>	<b>1,460.93</b>	<b>184.70</b>	<b>719.04</b>	<b>13,265.86</b>	<b>20,278.48</b>	<b>3,086.93</b>	<b>147.06</b>	<b>134,123.65</b>	<b>20,207.15</b>	<b>393.53</b>	<b>358,499.03</b>	<b>21,125.77</b>	<b>337,373.26</b>

Source: MDAs

This report has disaggregated recurrent expenditure for MDAs into Compensation to Employees, Operations and Maintenance, and Current Transfers to SAGAs. This report annexes the current expenditure performance for Semi-Autonomous Government Agencies/State-Owned Enterprises.

### 3.4.4 Compensation to Employees

Compensation to employees comprises basic salaries for permanent employees, basic wages for temporary employees, personal allowances paid on reimbursement and provided in kind and other social benefits paid as part of salary.

Table 3.11 summarises Compensation to Employees aggregated by sector for the first three months of FY 2024/25.

**Table 3.11: Compensation to Employees by Sector**

Sector	Compensation to Employees Performance for the First Three Months of FY 2024/25			
	Original Estimates (Kshs. Bn)	Revised Estimates (Kshs. Bn)	Expenditure (Kshs. Bn)	Expenditure as % of Revised Estimates
ARUD	6.86	6.86	1.54	22
EIICT	5.07	5.07	1.09	21
GECA	2.62	2.62	0.47	18
Health	13.24	13.24	2.38	18
Education	369.77	359.77	89.12	25
GJLO	125.07	126.77	40.98	32
PAIR	62.76	55.85	13.43	24
National Security	2.27	2.27	0.50	22
SPCR	4.46	4.46	0.86	19
EPWNR	2.82	2.82	0.63	22
<b>Total for Sectors (MDAs)</b>	<b>594.94</b>	<b>579.73</b>	<b>151.00</b>	<b>26</b>
Ordinary Revenue plus A.I.A as per the National Treasury First Quarter Economic and Budgetary Review Report FY 2024/25 (excluding disbursements of Equitable share of the revenue raised Nationally to County Governments)			Kshs.638.57 Billion	
Expenditure on Compensation to Employees as % of Ordinary Revenue plus A.I.A (Less disbursements)			24%	

Source: The National Treasury and MDAs

In the first three months of the FY 2024/25, compensation to employees was Kshs.151 billion, representing 26 per cent of the revised allocation. This did not include payment for the National Intelligence Service and Kenya Defence Forces under the National Security Sector, and Semi-Autonomous Government Agencies/State Corporations/State Owned Corporations. Considering the exclusions, MDAs compensation to employees accounted for 24 per cent of the national government's equitable share of the revenue raised nationally and Appropriations- in- Aid. This complies with the requirement of the PFM Regulations 26(1) of 2015 that the national government's expenditure should not exceed 35 per cent of the national government's equitable share of the revenue raised nationally plus other revenues generated by the national government under Article 209(4) of the Constitution. Detailed ministerial compensation to employees is referenced in Annex III, page 240 of this report.

### 3.4.5 Use of Goods and Services

Some budget items under this category include travelling, printing and advertising, Renting for produced assets, training, hospitality, insurance, maintenance expenses for motor vehicles and other assets, utility supplies and services, and fuel and lubricants.

In the first three months of FY 2024/25, travel expenditure amounted to Kshs.3.58 billion, comprising domestic travel at Kshs.2.49 billion and foreign travel at Kshs.1.10 billion. Insurance costs Kshs1.46 billion, rent and rates on non-residential buildings Kshs1.69 billion, Specialised materials and supplies Kshs.2.21 billion, and hospitality Kshs.590.13 million.

### 3.4.6 Current Transfers

Current Transfers by MDAs are meant to complement activities and mandates executed on behalf of the parent ministry by Semi-Autonomous Government Agencies, State Corporations or State-Owned Enterprises. In the first three months of FY 2024/25, the total grants reported by MDAs amounted to Kshs.134.12 billion, representing 37 per cent of the MDAs' gross recurrent expenditure. MDAs reporting high expenditure under this include the Ministry of Defence at Kshs.40.25 billion, the National Treasury at Kshs.9.24 billion, the State Department for Higher Education and Research at Kshs.8.52 billion and the State Department for ASALs and Regional Developing at Kshs.159.80 million towards emergency relief.

### 3.4.7 Other Expenses

In the first three months of FY 2024/25, Other expenses expenditure was Kshs.13.27 billion, representing 4 per cent of the gross recurrent expenditure. MDAs recording the highest under other expenses were:

**State Department for Internal Security and National Administration**-Kshs. 3.95 billion for security operations

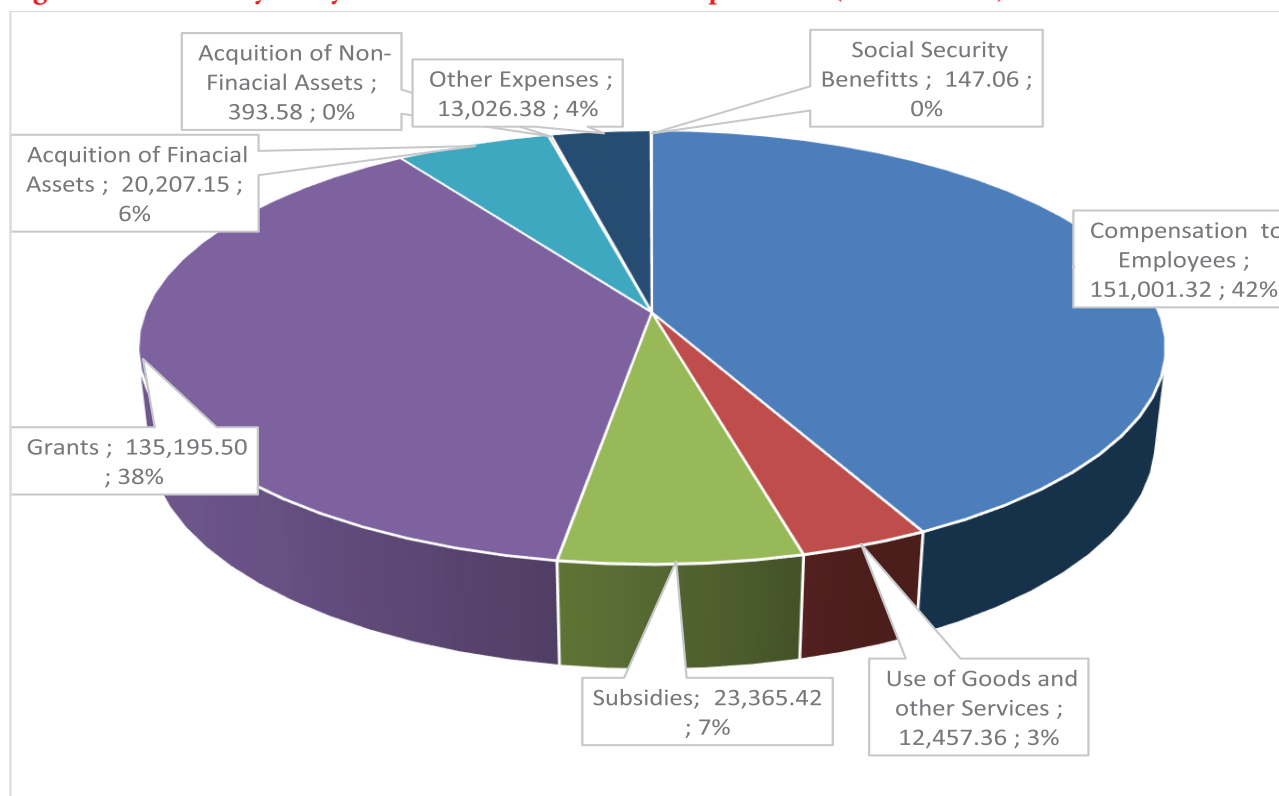
**State Department for Basic Education**- Kshs.2.00 billion for school examination invigilation and fees.

**National Police Service** - Kshs.1.95 billion, which included Kshs.1.47 billion for Security operations.

**National Treasury** - Kshs.1.75 billion, which included Kshs.1.53 billion for Security Operations.

Figure 3.8 shows the composition of MDAs' recurrent expenditure in the first three months of FY 2024/25

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



Source: MDAs and National Treasury

### 3.5. Pending Bills for National Government

The National government's pending bills, as of 30<sup>th</sup> September 2024, amounted to Kshs.528.36 billion, compared to Kshs.516.27 billion reported on 30<sup>th</sup> June 2024 and Kshs.794.18 billion reported on 30<sup>th</sup> September 2023, respectively. This comprised Kshs.410.69 billion (78 per cent) for State Corporations/State Owned Enterprises and Semi-Autonomous Government Agencies compared to Kshs.117.67 billion (22 per cent) for MDAs. Table 3.12 presents a summary of pending bills as of 30<sup>th</sup> September 2024.

**Table 3.12: National Government Pending Bills Summary**

CATEGORY	Pending Bill as of 30 <sup>th</sup> September 2024 (Kshs.)	Percentage of pending bills to MDAs/ SAGAs/SCs/ SOEs Sub-Total	Percentage of Total Pending Bills
<b>a) MDAs</b>			
Recurrent	85,759,098,718	73	16
Development	31,912,921,243	27	6
<b>Sub-Total*</b>	<b>117,672,019,961</b>	<b>100</b>	<b>22</b>
<b>b) State Corporations/State Owned Enterprises/SAGAs</b>			
<b>Recurrent</b>			
Pay as You Earn (PAYE)	22,891,652,006	6	4
National Social Security Fund	499,698,170	0.1	0.1
National Hospital Insurance Fund	77,289,263	0.02	0.01
Unremitted Sacco Deductions	2,597,780,506	0.6	0.5
Unremitted Staff Loan Deductions	2,467,056,232	0.6	0.5
Pension Arrears	35,537,994,917	9	7
Others	56,986,886,871	14	11
Consumables and General Supplies	39,836,784,137	10	8

CATEGORY	Pending Bill as of 30 <sup>th</sup> September 2024 (Kshs.)	Percentage of pending bills to MDAs/ SAGAs/SCs/ SOEs Sub-Total	Percentage of Total Pending Bills
<b>Subtotal (Recurrent)</b>	<b>160,895,142,102</b>	<b>39</b>	<b>30</b>
Contractors/Projects (Development)	249,793,946,172	61	47
<b>Sub-Total SCs /SAGAs /SOEs</b>	<b>410,689,088,274</b>	<b>100.0</b>	<b>78</b>
<b>Total (National Government)</b>	<b>528,361,108,235</b>		

Source: The National Treasury

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

In the first three months of FY 2024/25, MDAs' pending bills declined by Kshs.20.87 billion, namely, Kshs.15.06 billion and Kshs.5.92 billion for recurrent and development expenditure, respectively. Ineligible pending bills declared in the period under review amounted to Kshs.32.6 million, specifically under the Ethics and Anti-Corruption Commission.

The State Corporations' pending bills include payments due to contractors/projects, suppliers, unremitted statutory and other deductions, and pension arrears for Local Authorities Pension Trust. The highest percentage (Kshs.249.79 billion as of 30 September 2024) was for Contractors/Projects (Development), at 61 per cent, followed by Consumables and General Supplies, at 10 per cent.

Detailed pending bills are provided in Annex V for MDAs and Annex VII for State Corporations, State-Owned Enterprises, and SAGAs, referenced on pages. 259 and 268, respectively.

## 4. BUDGET PERFORMANCE BY SECTOR

### 4.1. Introduction

MDAs are classified into ten sectors according to the United Nations Classification of Functions of Government, designed to support fiscal analysis by breaking down Government Fiscal Statistics for comparability. The chapter presents the performance of MDAs by sector in the first three months of FY 2024/2025. It provides budget allocations per sector detailing specific MDAs' exchequer issues, expenditures, and absorption on the budget. The chapter also presents the performance of MDAs' programmes and sub-programmes and spending on development projects in the first three months of FY 2024/2025.

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 (EIICT), (iv) Environment Protection, Water and Natural Resources (EWNR) (v) General Economic and Commercial Affairs (GECA) (vi) Governance, Justice, Law and Order (GJLO) (vii) Health (viii) National Security (ix) Public Administration and International Relations (PAIR) (x) Social Protection, Culture and Recreation (SPCR) Sectors.

In FY 2024/2025, the Education Sector was allocated Kshs.628.58 billion, recording the highest budget allocation, attributed to its broad mandate, including primary schools, secondary schools, special education, tertiary education, university education, examinations and curriculum development, and reforms in the education sector. Conversely, the General Economic and Commercial Affairs Sector received Kshs.61.42 billion, representing the lowest budgetary allocation.

### 4.2. Agriculture, Rural and Urban Development Sector

#### 4.2.1 Introduction

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

The Sector is a significant player in the delivery of national development agendas, namely, Kenya Vision 2030, the government plan –the Bottom-Up Economic Transformation Agenda (2022-27), the Sustainable Development Goals, and the Agricultural Sector Transformation and Growth Strategy among other national and international policies and obligations. During the MTEF period 2024/25-2026/27, the Sector has planned to implement programmes to facilitate food and nutrition security, agro-processing, employment creation, and utilisation of the blue economy.

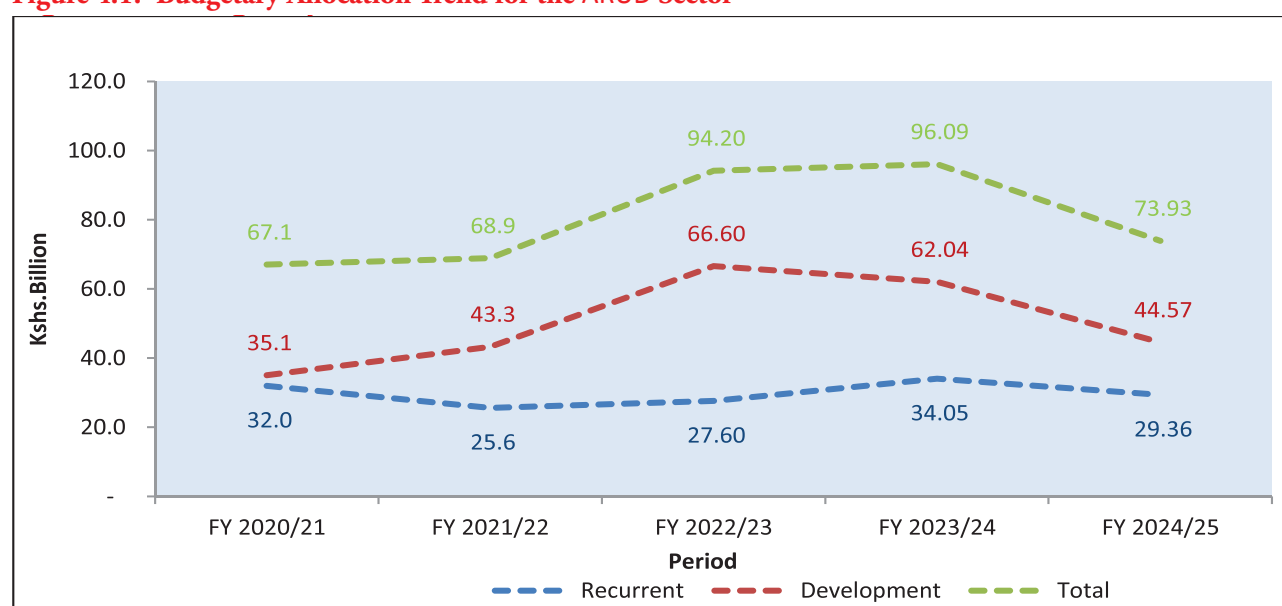


### 4.2.2 Budget Performance for the ARUD Sector

The budgetary allocation to ARUD in FY 2024/25 amounted to Kshs.82.08 billion, revised to Kshs. 73.93 billion in Supplementary Budget I, compared to the Kshs.96.09 billion allocated in the previous financial year 2023/24. This amount represents 2 per cent of the revised gross national budget of Kshs.4.37 trillion and 3 per cent of the MDAs' budget of Kshs.2.23 trillion. The allocation comprised of Kshs.44.57 billion (60 per cent) for development activities and Kshs.29.36 billion (40 per cent) for recurrent expenditure. The State Department for Crop Development received the highest budgetary allocation of Kshs.42.04 billion (57 per cent of the Sector's budget), while the National Land Commission was allocated Kshs.1.78 billion (2 per cent of the ARUD Sector allocation).

Figure 4.1 shows the budgetary allocation trends of the ARUD Sector for the period FY 2020/2021 to FY 2024/2025

**Figure 4.1: Budgetary Allocation Trend for the ARUD Sector**



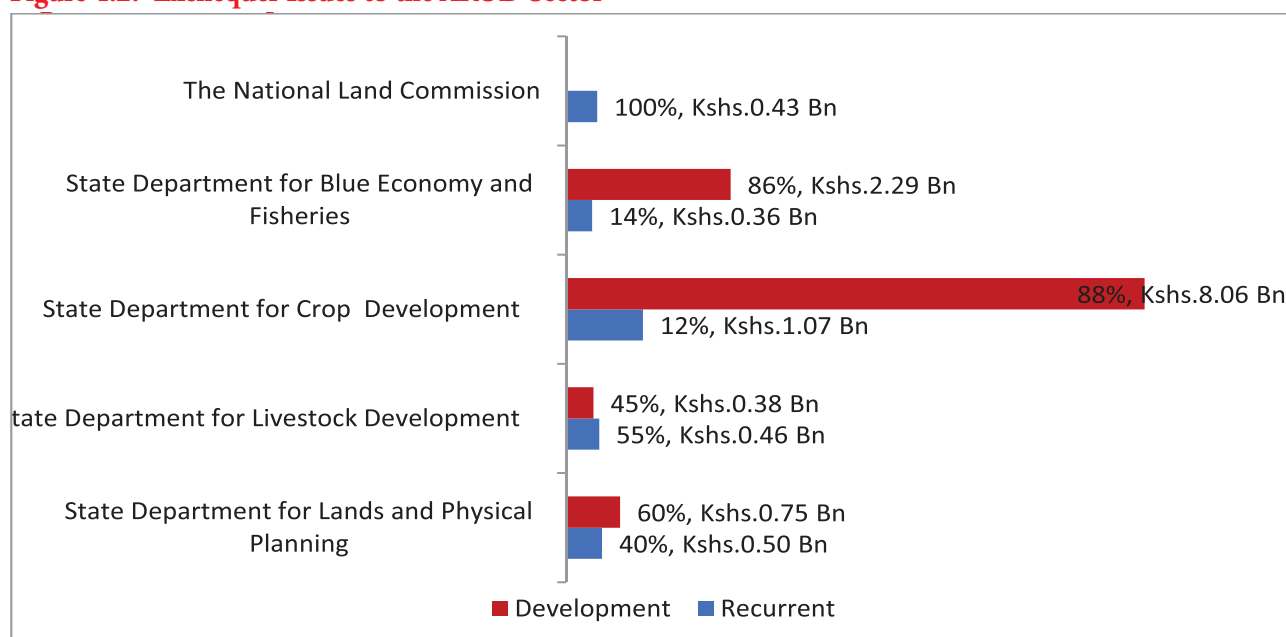
Source: National Treasury

The total exchequer issues to the ARUD Sector amounted to Kshs.14.30 billion, representing 25 per cent of the Sector's revised net estimates. This amount comprised Kshs.11.48 billion for development expenditure, representing 30 per cent of revised development net estimates, and Kshs.2.82 billion for recurrent activities, representing 16 per cent of revised recurrent net estimates.

In the first three months of FY 2024/25, the State Department for Lands and Physical Planning received the highest proportion of development exchequer issues to development net estimates at 43 per cent, and the State Department for Livestock Development received the lowest at 7 per cent. The National Land Commission recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 24 per cent, and the State Department for Livestock Development recorded the lowest ratio of 12 per cent.

Figure 4.2 shows the exchequer issues in the ARUD Sector in the first three months of FY 2024/2025.

**Figure 4.2: Exchequer Issues to the ARUD Sector**



Source: National Treasury

The total expenditure for the ARUD Sector amounted to Kshs.15.01 billion, representing 20 per cent of the revised gross estimates, compared to Kshs.14.26 billion (16 per cent) recorded in a similar period in FY 2023/24. This amount comprised Kshs.9.52 billion for the development budget, representing an absorption rate of 21 per cent, compared to 19 per cent (Kshs.10.49 billion) recorded in a similar period in FY 2023/2024, and Kshs.5.49 billion for recurrent expenditure, representing 19 per cent of the revised gross recurrent estimates, compared to 11 per cent (Kshs.3.77 billion) recorded in a similar period in FY 2023/24.

Table 4.1 shows the ARUD sector analysis of exchequer issues and expenditures in the first three months of FY 2024/25.

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

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
State Department for Lands and Physical Planning	2.38	1.73	0.75	0.86	43	36	4.14	3.38	0.50	0.88	15	21
State Department for Livestock Development	7.97	5.47	0.38	0.70	7	9	5.29	3.73	0.46	1.21	12	23
State Department for Crop Development	26.33	23.84	8.06	4.51	34	17	15.70	6.75	1.07	2.06	16	13
State Department for the Blue Economy and Fisheries	7.89	7.17	2.29	3.46	32	44	2.45	2.38	0.36	0.51	15	21
National Land Commission	-	-	-	-	-	-	1.78	1.78	0.43	0.83	24	47
<b>Total</b>	<b>44.57</b>	<b>38.20</b>	<b>11.48</b>	<b>9.52</b>	<b>30</b>	<b>21</b>	<b>29.36</b>	<b>18.03</b>	<b>2.82</b>	<b>5.49</b>	<b>16</b>	<b>19</b>

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)						
	Revised Gross Budget	Re- vised Net Bud- get	Exche- quer Issues	Expen- diture	% of Exche- quer to Revised Net Budget	% of Ex- penditure to Revised Gross Budget	Re- vised Gross Bud- get	Re- vised Net Bud- get	Exche- quer Issues	Expen- diture	% of Exche- quer to Revised Net Budget	% of Expen- diture to Revised Gross Budget	
Sector Summary													

Source: MDAs and National Treasury

The State Department for Blue Economy and Fisheries recorded the highest absorption of the development budget at 44 per cent. In contrast, the State Department for Livestock Development recorded the lowest at 9 per cent. The National Land Commission recorded the highest recurrent expenditure to gross estimates at 47 per cent, while the State Department for Crop Development recorded the lowest, at 13 per cent.

#### 4.2.3 The State Department for Lands and Physical Planning

The State Department for Lands and Physical Planning is mandated with National lands policy and management, physical planning for land use, land transactions, survey and mapping, land adjudication, land registration, national spatial infrastructure, land and property valuation services administration, land information systems, maintenance of a public land bank, administration of public land as designated by the Constitution, land settlement policy and management, land settlement matters and rural settlement planning.

#### 4.2.4 Budget Performance by the State Department for Lands and Physical Planning

The original budgetary allocation to the State Department for Lands and Physical Planning in FY 2024/25 was Kshs.10.02 billion, revised to Kshs.6.51 billion in Supplementary Estimates I, compared to Kshs.8.87 allocated in a similar period FY 2023/24.

#### 4.2.5 State Department for Lands and Physical Planning Programmes and Sub-Programme Performance

The budgetary allocation was to fund development and recurrent programmes. Table 4.2 shows budget execution by programmes and sub-programmes under the State Department for Lands and Physical Planning in the first three months of FY 2024/2025.

**Table 4.2: The State Department for Lands and Physical Planning Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Land Policy and Planning	Development Planning and Land Reforms	1,170.21	599.00	1,769.21	300.93	51.87	352.80	20
	Land Information Management	-	-	-	-	-	-	-
	Land Settlement	502.57	1,525.00	2,027.57	123.15	750.00	873.15	43
	Land Use	172.77	20.00	192.77	37.90	-	37.90	20
	Land Survey	1,083.74	70.00	1,153.74	240.17	0.50	240.67	21
Land Information Management	Digitisation of Land Records and Processes	-	145.00	145.00	-	59.23	59.23	41
	Infrastructure Development	-	20.00	20.00	-	-	-	-
General Administration, Planning and Support Services	General Administration, Planning and Support Services	1,206.36	-	1,206.36	180.95	-	180.95	15
<b>Total</b>		<b>4,135.65</b>	<b>2,379.00</b>	<b>6,514.65</b>	<b>883.10</b>	<b>861.60</b>	<b>1,744.70</b>	<b>27</b>

*Source: The State Department for Lands and Physical Planning*

Analysis of Programmes and subprogrammes shows that the Land Settlement subprogramme under the Land Policy and Planning Programme recorded the highest absorption rate, at 43 per cent, while General Administration, planning and support services under the General Administration, Planning and Support Services Programme recorded the lowest absorption rate, at 15 per cent.

#### 4.2.6 Non-financial Performance by the State Department for Lands and Physical Planning

Table 4.3 summarises the Key Performance Indicator for the State Department of Lands and Physical Planning in the first three months of FY 2024/25.

**Table 4.3: Non-Financial Performance by Programme and Sub-programme**

Name of Programme	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Land policy and planning	Development Planning and Land Reforms	Title deeds issued	Number of title deeds issued	280,000	58,634	221,366
	Land Settlement	Landless/ Squatters settled	The number of households settled	8,000	1,158	6,842
	Land Survey	Land parcels geo-referenced	Number of land parcels geo-referenced	50,000	9,514	40,486

*Source: State Department for Lands and Planning*

#### 4.2.7 Project Implementation for the State Department for Lands and Physical Planning

Table 4.4 summarises some of the projects undertaken by the State Department for Lands and Physical Planning.

**Table 4.4: State Department for Lands and Physical Planning Projects Implementation Status**

Project Name (a)	Project commence date (b)	Expected Project Completion date (c)	Source of Funds) (d)	Value of the Project (Kshs. Mn) (e)	Funding in Q 1, FY 2024/25 (Kshs. M) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Development of the National Land Value Index (BETA)	1.2.18	30.6.28	GoK	1,000	20	2.50	412	41
Settlement of The Landless (BETA)	1.7.13	30.6.28	GoK	15,000	760	750	7,581	51
Geo-Referencing Land Parcels- (BETA)	1.7.13	30.6.28	GoK	2,000	25	0.50	360	18
Kenya Affordable Housing Finance Project	1.7.24	30.6.25	GoK	209	104.50	-	-	-
Registration of Community Land -Isiolo South	1.7.24	30.6.25	GoK	15	7.50	-	-	-

*Source: The National Treasury & State Department for Lands and Physical Planning*

An analysis of the project sampled shows a delay in project completion considering the expected duration for Geo-referencing land parcels- the BETA project recorded 18 per cent despite the project commencing in July 2013. We recommend fast-tracking the implementation of multi-year projects whose completion levels are behind the timeline target

#### 4.2.8 The State Department for Livestock Development

The State Department for Livestock Development's mandate includes Livestock policy management, Development of the livestock industry, Veterinary services and disease control policy, Livestock marketing, Promotion of the dairy industry, Livestock insurance policy, Livestock branding, Promotion of beekeeping and Apiculture, Promotion of quality of hides and skins; Leather sector development and promotion of value chain; Livestock research and development; Animal genetic research; and Tsetse fly and Trypanosomiasis study and control. It has been overseeing the running of 8 Semi-Autonomous Government Agencies (SAGAs) under its purview.

#### 4.2.9 Budget Performance by the State Department for Livestock Development

The original budgetary allocation to the State Department for Livestock Development in FY 2024/25 amounted to Kshs.12.32 billion, revised to Kshs.13.26 billion in Supplementary Estimates I, compared to Kshs.18.80 billion allocated in a similar period FY 2023/24.

#### 4.2.10 State Department for Livestock Development Programmes and Sub-Programme Performance

The budgetary allocation was to fund development and recurrent programmes. Table 4.5 shows budget execution by programmes and sub-programmes under the State Department for Livestock Development in the first three months of FY 2024/2025.

**Table 4.5: The State Department for Livestock Development Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Livestock Resource Management and Development	Livestock Policy Development and Capacity Building Programme	2,970.53	2,450.00	5,420.53	549.36	417.77	967.13	18
	Livestock Production and Management	494.54	4,886.00	5,380.54	155.92	94.81	250.74	5
	Livestock Products Value Addition and Marketing	876.28	570.00	1,446.28	254.69	154.52	409.21	28
	Food Safety and Animal Products Development	293.96	-	293.96	55.48	-	55.48	19
	Livestock Diseases Management and Control	657.92	60.00	717.92	189.73	30.00	219.73	31
Total		5,293.24	7,966.00	13,259.24	1,205.17	697.10	1,902.27	14

Source: The State Department for Livestock Development

Analysis of Programmes and subprogrammes shows that the Livestock Disease Management and Control subprogrammes under the Livestock Resource and Development Programme recorded the highest absorption rate, at 31 per cent, while Livestock Production and Management recorded the lowest, at 5 per cent.

#### 4.2.11 Non-financial Performance by the State Department for Livestock Development

Table 4.6 summarises the Key Performance Indicator for the State Department for Livestock Development in the first three months of FY 2024/25.

**Table 4.6: Non-Financial Performance by Programme and Sub-programme**

Name of Programme	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Livestock Resource Management and Development	Livestock Policy Development and Capacity Building Programme	Improve Compliance with Quality and Safety Requirements of Marketed Dairy Produce	No. of milk handling premises inspected for quality and safety assurance	2,100	2,645	545
			No. of milk quality and safety tests conducted.	20,000	20,812	812
	Livestock Production and Management	Pastoralist covered by financial services and capacity building (drive project)	No. of Pastoralists covered by livestock insurance at a minimum of 5 TLUs per pastoralist.	6,250	23,000	16,750
	Livestock Product Value Addition and Marketing.	Micro, Small and Medium Enterprise utilising Common Manufacturing Facilities	No. of MSMEs utilising the common manufacturing facilities.	500	766	266

Source: The State Department for Livestock Development

#### 4.2.12 Project Implementation for the State Department for Livestock Development

Table 4.7 summarises some of the State Department for Livestock Development projects.

**Table 4.7: State Department for Livestock Development Projects Implementation Status**

Project Name (a)	Project commencement date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in Q1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Completion % (I=h/e)
Establishment of liquid nitrogen plants KAGRC-BETA	10/07/2015	30/06/2025	GoK	1,320.00	15.00	15.00	1,235.75	94
Towards Ending Drought Emergencies in Kenya	10/10/2021	30/06/2026	GoK/Donor	1,338.00	159.00	22.32	556.32	42
Livestock Training Institute-Mogotio	01/07/2024	30/06/2029	GoK	500.00	25.00	-	-	-
Establishment of Feedlots, Fodder and Pasture (Kiburu feedlot-Meru & Hadado feedlot-Wajir)	01/02/2024	30/06/2026	GoK	30.00	25.00	2.50	81.50	27
Development of Leather Industrial Park-Kenanie	01/07/2016	30/06/2026	GoK	4,809.00	150.00	150.00	2,641.70	55

*Source: The National Treasury & State Department for Livestock Development*

An analysis of the project implementation by the State Department for Livestock Development shows that the Livestock Training Institute – Mogotio project shows a low start since no expenditure was reported in the period under review despite being funded. To ensure the implementation of the project is on track, we recommend that the State Department for Livestock Development evaluate the reason for the delay in project execution on time to curb future delays.

#### 4.2.13 The State Department for Crop Development

The State Department for Crop Development is mandated with National Agricultural Policy Management, National Food Policy, Strategic Food Reserves, Agriculture Financing, Phytosanitary Services and International Standards Compliance; Policy on Agricultural Training; Agricultural Land Resources Inventory and Management; Agricultural Mechanization Policy Management; Policy on Land Consolidation for agricultural benefit; Agricultural Insurance Policy; Agricultural Extension Policy and Services Standards; Capacity Building Policy for Agricultural Staff; Crop Research and Development; Agriculture Seed Research and Development; Crop Genetic Research and Bio-safety Management.

#### 4.2.14 Budget Performance by the State Department for Crop Development

The original budgetary allocation to the State Department for Crop Development in FY 2024/25 amounted to Kshs.45.73 billion, revised to Kshs.42.04 billion in Supplementary Estimates I compared to Kshs.46.67 billion allocated in a similar period in FY 2023/24.

#### 4.2.15 State Department for Crop Development Programmes and Sub-Programme Performance

The budgetary allocation was to fund Development and Recurrent programmes. Table 4.8 shows budget execution by programmes and sub-programmes under the State Department for Crop Development in the first three months of FY 2024/25.



**Table 4.8: The State Department for Crop Development Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Budget I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	Agricultural Policy and Regulatory Frameworks	6,134.02	3,223.29	9,357.31	286.29	29.99	316.28	3
	Agricultural Planning and Financial Management	68.06	-	68.06	7.88	-	7.88	12
Crop Development and Management	Land and Crops Development	2,802.26	8,962.73	11,764.99	85.59	47.91	133.50	1
	Food Security Initiatives	845.00	12,462.05	13,307.05	546.00	4,296.83	4,842.83	36
	Quality Assurance and Monitoring	484.74	938.00	1,422.74	42.96	39.00	81.96	6
Agribusiness and Information Management	Agribusiness and Market Development	83.00	747.00	830.00	-	95.61	95.61	12
	Agricultural Information Management	51.46	-	51.46	4.81	-	4.81	9
Agricultural Research and Development	Crop Research and Development	5,234.26	-	5,234.26	1,082.12	-	1,082.12	21
<b>Total</b>		<b>15,702.81</b>	<b>26,333.07</b>	<b>42,035.88</b>	<b>2,055.65</b>	<b>4,509.34</b>	<b>6,564.99</b>	<b>16</b>

Source: The State Department for Crop Development

Analysis of Programme and sub-programmes shows that the Food Security Initiative sub-programme had the highest absorption rate of 36 per, and Land and Crops development recorded the lowest at 1 per cent under the Crop Development and Management programme.

On average, the State Department for Crop Development recorded an absorption rate of 16 per cent below the targeted 25 per cent at the end of the first three months of the financial year. We recommend close monitoring by the State Department by reviewing its performance and taking corrective measures for effective budget execution in the subsequent phase of the financial year.

#### 4.2.16 Non-financial Performance by the State Department for Crop Development

Table 4.9 summarises the State Department Crop Development's Key Performance Indicator for the first three months of FY 2024/25.

**Table 4.9: Non-financial performance by Programme and Sub-Programme**

Name of Programme	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Food Security Initiatives	Coconut Industry Revitalization Project	Agricultural financing services	Amount in Kshs. Millions of loans disbursed to Coconut Enterprises	70	0	-70
			Number of loan beneficiaries	250	0	-250
	Food Security and Crop Diversification Project -BETA	Food and Industrial Crops production	Metric Tons of rice seed are availed.	300	0	-300
	Establishment of the National Cereal and Produce Board at Siaya County	Grain dryers and bulk storage	Number of dryers refurbished	4	4	0
			number of storage facilities maintained	5	5	0



Name of Programme	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Agricultural Research & Development	Soil Health Management for land productivity & access to renewable energy -BETA	Soil Health Services	The number of soil testing reports (nutrient recommendation) is 1000 samples per county.	5000	0	-5000
	Bio-deposit organic fertiliser extraction and rehabilitation project.	feasibility study on bio-deposit organic fertiliser	percentage completion of the feasibility report	24	24	0.2

Source: The State Department for Crop Development

#### 4.2.17 Project Implementation for the State Department for Crop Development

Table 4.10 summarises some of the projects of the State Department for Crop Development.

**Table 4.10: State Department for Crop Development Projects Implementation Status**

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Food Systems Resilience Project	7/1/2024	30/6/2028	GoK/World Bank	19,800.00	1,555.00	16.00	41.00	0.2
Kenya Agricultural Business Development Programme (KABDP)	7/1/2024	30/6/2028	GoK/Sweden	4,910.00	387.50	21.00	21.00	0.4
Emergency Locust Response	28/6/2020	31/12/2024	GoK/World Bank	9,793.73	1245.86	4.00	7,306.00	75
National Edible Oil Crops Promotion Project	1/7/2023	30/6/20230	GoK	981.00	-	-	17.00	2
Horticultural Produce Compliance Enhancement Project	1/7/2023	30/6/2030	GoK	879.00	-	-	5.00	1

Source: The National Treasury & State Department for Crop Development

An analysis of the State Department for Crop Development's project implementation status shows low uptake on some projects. We recommend that the State Department closely monitor its performance and take corrective measures for effective budget execution in the subsequent phase of the financial year.

#### 4.2.18 The State Department for the Blue Economy and Fisheries

The State Department for the Blue Economy and Fisheries is mandated to coordinate the development of national oceans and blue economy strategy and policies; Fisheries and Aquaculture Policy; Legal, Regulatory and Institutional Framework for the Fisheries Industry and the Blue Economy. It plays a key role in driving sustainable transformation and diversification of the ocean's economy by promoting research and innovation, Increasing local participation and investment in the blue economy through private sector engagement and partnerships, Fisheries Marketing Policy, Fishing Licensing, and Management and Licensing of Local and Foreign Fishing Trawlers in Kenya Waters.

#### 4.2.19 Budget Performance by the State Department for the Blue Economy and Fisheries

The original budgetary allocation to the State Department for the Blue Economy and Fisheries in FY 2024/25 amounted to Kshs.12.00 billion, revised to Kshs.10.34 billion in Supplementary Estimates I compared to Kshs.11.85 billion allocated in a similar period in FY 2023/24.

#### 4.2.20 State Department for the Blue Economy and Fisheries Programmes and Sub-Programme Performance

The budgetary allocation was to fund development and recurrent programmes. Table 4.11 shows budget execution by programmes and sub-programmes under the State Department for the Blue Economy and Fisheries in the first three months of FY 2024/2025.

**Table 4.11: The State Department for the Blue Economy and Fisheries Programme and Sub-Programmed Performance**

Programmes	Sub-Programmes	Revised Estimates (I) (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Fisheries Development and Management	Fisheries Policy, Strategy and Capacity Building	899.67	-	899.67	144.22	-	144.22	16
	Aquaculture Development	-	3,806.20	3,806.20	-	619.08	619.08	16
	Management and Development of Capture Fisheries	55.32	-	55.32	1.79	-	1.79	3
	Assurance of Fish Safety, Value addition and Marketing	-	-	-	-	-	-	-
	Marine and Fisheries Research	1,236.00	3,086.70	4,322.70	304.00	2,288.14	2,592.14	60
General Administration, Planning and Support Services	General Administration, Planning and Support Services	199.88	-	199.88	24.48	-	24.48	12
Development and Coordination of the Blue Economy	Development and Management of Fishing of Ports and Assorted Infrastructure	-	-	-	-	-	-	-
	Blue Economy Policy, Strategy and Coordination	57.31	-	57.31	11.18	-	11.18	20
	Promotion of Kenya as a Centre for Agro-based Blue Economy	-	1,000.00	1,000.00	-	-	-	-
Sub-Total		2,448.18	7,892.90	10,341.08	485.67	2,907.22	3,392.89	33

Source: The State Department for the Blue Economy and Fisheries

Analysis of Programme and sub-programmes shows that the Marine and Fisheries Research sub-programme under the Fisheries Development and Management Programme had the highest absorption rate of 60 per cent while Management and Development of Capture Fisheries under the same programme recorded the lowest at 3 per cent.

On average, the State Department recorded 33 per cent presenting a mixed performance by the sub-programme. We recommend a balanced implementation of the sub-programmes to achieve the targeted budget objectives.

#### 4.2.21 Non-financial Performance by the State Department for the Blue Economy and Fisheries

Table 4.12 summarises the Key Performance Indicators for the State Department for Blue Economy and Fisheries in the first three months of FY 2024/25.

**Table 4.12: Non-Financial Performance by Programme and Sub-programme**

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
<b>Fisheries Development and Management</b>	Fisheries Policy, Strategy and Capacity Building.	Fisheries and Aquaculture Policies Developed.	Percentage level of completion of National Aquaculture policy developed	80	80	-
		Smallholder Aquaculture Development	Quantity of fish harvested	4,000	6,800	2800
	Aquaculture Development	Infrastructure in Sagana Fisheries developed	Percentage level of completion of the access road	80	80	-
			Percentage level of completion of Sagana Aquaculture Complex.	80	80	-
<b>Development and Coordination of the Blue Economy.</b>	Blue Economy Policy Coordination	Liwatoni Ultra-Modern Tuna Fish Hub Developed	The percentage level of completion of the Liwatoni Ultra-Modern Tuna Fish Hub	70	65	-5

Source: The State Department for the Blue Economy and Fisheries

#### 4.2.22 Project Implementation for the State Department for the Blue Economy and Fisheries

Table 4.13 summarises some of the projects undertaken by the State Department for the Blue Economy and Fisheries in the first three months of FY 2024/25.

**Table 4.13: State Department for the Blue Economy and Fisheries Projects with the Highest Expenditure**

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 <sup>th</sup> September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Kabonyo Fisheries and Aquaculture Training Centre	1/7/2024	30/6/2027	Donor	1,800.00	200.00	200.00	200.00	11
Kenya Marine Fisheries & Socio-Economic Development Project	1/3/2018	30/6/2026	Donor	11,983.00	3,086.00	2,637.00	5,413.00	45
Aquaculture Business Development Project	1/1/2018	31/3/2026	Donor	14,373.00	3,606.00	619.00	6,477.00	45
Liwatoni Ultra-Modern Fish Hub	1/7/2021	30/6/2026	GoK	5,114.00	400.00	-	1,245.80	24
Development of Blue Economy Initiatives	1/7/2018	30/6/2029	GoK	1,600.00	-	-	330.00	21

Source: The National Treasury & State Department for the Blue Economy and Fisheries

An analysis of the project implementation status by the State Department for the Blue Economy and Fisheries revealed a mismatch between the project completion percentage and the expected duration of the project. For example, Liwatoni Ultra-Modern Hub had a project completion rate of 24 per cent despite commencing in July 2021 and having a five-year timeframe.

We recommend that measures be taken to fast-track the implementation of multi-year projects whose completion levels are behind the timeline target.

#### 4.2.23 The National Land Commission

The National Land Commission's mandate as per the Constitution of Kenya 2010 Article 62 (2) and 67 (2) (3) is to manage and administer public land on behalf of the national and county governments, recommend a national land policy to the national government, advise the national government on a comprehensive programme for the registration of titles in land throughout Kenya and to initiate investigations, on its initiative or a complaint, into present or historical land injustices, and recommending appropriate redress.

#### 4.2.24 Budget Performance by the National Land Commission

The original budgetary allocation to the National Land Commission in FY 2024/25 amounted to Kshs.2.02 billion, revised to Kshs.1.78 billion in Supplementary Estimates I compared to Kshs.1.75 billion allocated in a similar period in FY 2023/24.

#### 4.2.25 National Land Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund recurrent programmes. Table 4.14 shows budget execution by programmes and sub-programmes under the National Land Commission in the first three months of FY 2024/2025

**Table 4.14: The National Land Commission Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Budget I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Land Administration and Management	General Administration, Planning and Support Services	1,464.86	-	1,464.86	1.92	-	1.92	0.1
	Land Administration and Management	25.70	-	25.70	2.53	-	2.53	10
	Public Land Information Management	0.57	-	0.57	0.07	-	0.07	12
	Land Dispute and Conflict Resolution	291.05	-	291.05	219.93	-	219.93	76
Total		1,782.19	-	1,782.19	224.45	-	224.45	13

Source: The National Land Commission

Analysis of the Programme and sub-programmes shows that Land disputes and conflict resolution recorded the highest absorption rate of 76 per cent, while general administration, planning, and support services under the same programme recorded less than 1 per cent.

#### 4.2.26 Non-financial Performance by the National Land Commission

Table 4.15 summarises the National Land Commission's key performance indicators for the first three months of FY 2024/25.

**Table 4.15: Non-Financial Performance by Programme and Sub-programme**

Name of Programme	Sub-Pro-gramme	Key Output	Key Performance Indi-cator	Annual Target(s)	Actual As of 30th Septem-ber 2024	Variance
Land Administration and Management	Land Admin-istration and Management Services	Land Use Planning and Research Services	No. of advisories on land use planning prepared and issued.	20	18	2
			No. of advisories on natural resources management issued.	10	7	3
	Public Land Information Management	Historical Land Injustices & Disputes Resolution Services	Number of disputes resolved through ADR and TDR, AJS and Court annexed mediation mech-anisms.	50	33	17

Source: National Land Commission.

#### 4.2.27 Project Implementation for the National Land Commission

Table 4.16 summarises some of the projects implemented and undertaken by the National Land Commission.

**Table 4.16: Projects Implementation by the National Land Commission Status**

Project Name (a)	Project com-mence date (b)	Expected Project Completion date (c)	Source of Funds) (d)	Value of the Project (Kshs. Mil-lion) (e)	Funding in Q 1, FY 2024/25 (Kshs. Mil-lion) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Mil-lion) (g)	Cumulative Ex-penditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Com-pletion (I=h/e)
Public Land Infor-mation Management	15/1/2015	30.12.2028	GoK	1,500.00	389.00	0	1,111.00	74
ICT Networking	15/1/2015	30/12/2025	GoK	552.00	281.00	0	271.00	49

Source: The National Treasury & National Land Commission

An analysis of the project implementation status by the National Land Commission shows that the ICT Networking project's completion percentage as of 30 September 2024 stood at 49, and it is expected to be completed in December 2025. We recommend fast-tracking the project to be completed within the timeline.

### 4.3. Education Sector

#### 4.3.1 Introduction

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

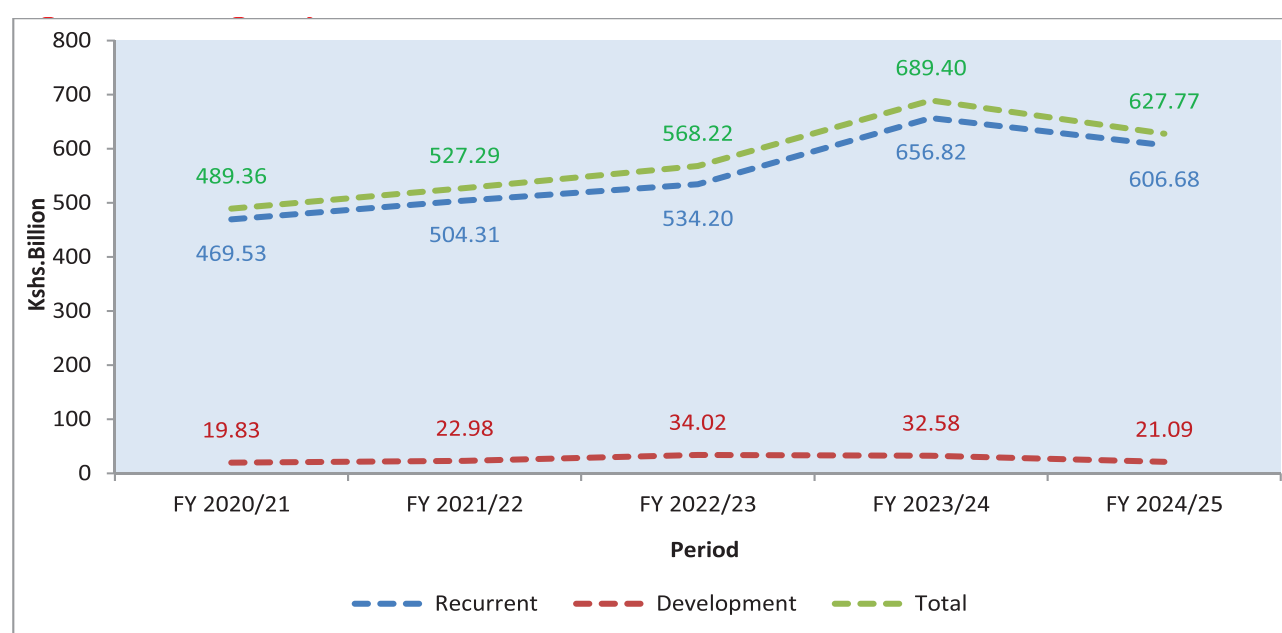
The Sector envisions attaining “*Quality and inclusive education, training and research for sustainable development*” in Kenya. The Sector's strategic objectives include enhancing access, equity, quality and relevance in education, training and research; establishing, maintaining and managing professional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

### 4.3.2 Budget Performance for the Education Sector

The budgetary allocation to the Education Sector in FY 2024/2025 amounted to Kshs.656.55 billion, revised to Kshs.627.77 billion in Supplementary Budget I, compared to the Kshs. 628.40 billion allocated in the previous FY 2023/24. This amount represents 14 per cent of the revised gross national budget of Kshs.4.37 trillion and 28 per cent of the MDAs' budget of Kshs.2.23 trillion, comprising Kshs.21.09 billion (3 per cent) for development activities and Kshs. 606.68 billion (97 per cent) for recurrent expenditure. The Teachers Service Commission received the highest budgetary allocation of Kshs.347.89 billion (55 per cent of the Sector's budget), while the State Department for Vocational and Technical Training (TVET) had the lowest budgetary allocation of Kshs.28.21 billion (4 per cent of the Education Sector allocation).

The high allocation to the Teachers Service Commission was due to its vital role in Teacher Management. Figure 4,3 shows the budgetary allocation trends of the Education Sector from FY 2020/2021 to FY 2024/2025.

**Figure 4.3: Budgetary Allocation Trend for the Education Sector**

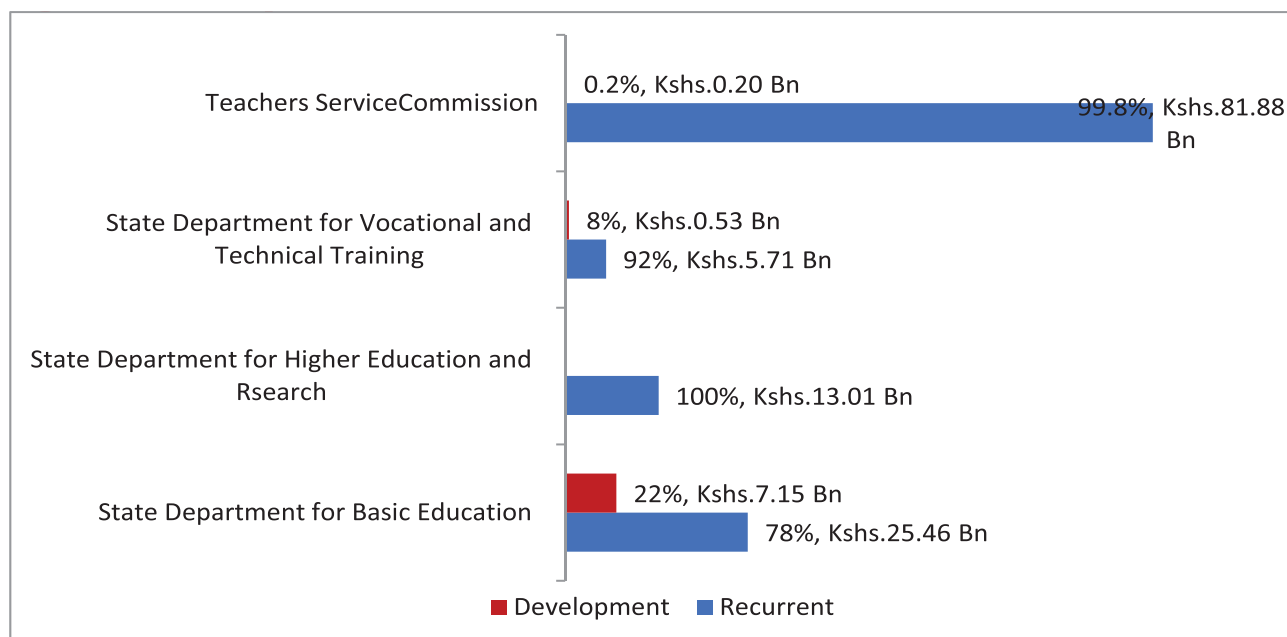


Source: National Treasury

The total exchequer issues to the Education Sector amounted to Kshs.133.94 billion, representing 23 per cent of the Sector's revised net estimates. This amount comprised Kshs.7.87 billion for development expenditure, representing 47 per cent of development net estimates, and Kshs.126.06 billion for recurrent activities, representing 23 per cent of recurrent revised net estimates.

In the first three months of FY 2024/25, the State Department for Basic Education received the highest proportion of development exchequer issues to development net estimates at 53 per cent, while the State Department for Vocational and Technical Training received 31 per cent. However, the State Department for Higher Education and Research did not receive exchequer issues for development expenditure. The State Department for Vocational and Technical Training recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 31 per cent, and the State Department for Higher Education and Research recorded the lowest ratio of 18 per cent. Figure 4.2 shows the exchequer issues in the Education Sector in the first three months of FY 2024/2025.

**Figure 4.4: Exchequer Issues to the Education Sector**



Source: National Treasury

The expenditure for the Education Sector amounted to Kshs.160.16 billion, representing 26 per cent of the gross estimates, compared to 21 per cent (Kshs.129.04 billion) recorded in a similar period in FY 2023/24. This amount comprised Kshs.6.16 billion for the development budget, representing an absorption rate of 29 per cent, compared to 16 per cent (Kshs.5.42 billion) recorded in a similar period in FY 2023/24, and Kshs.154.00 billion for recurrent expenditure representing 25 per cent of the recurrent gross estimates, compared to 21 per cent (Kshs.123.60 billion) recorded in a similar period in FY 2023/2024.

Table 4.17 shows the Education sector analysis of exchequer issues and expenditures for the first three months of FY 2024/25.

**Table 4.17: Education Sector-Analysis of Exchequer Issues and Expenditure**

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
State Department for Vocational and Technical Training	5.11	1.72	0.53	0.08	31	2	23.10	18.30	5.71	6.31	31	27
State Department for Higher Education and Research	1.22	1.18	-	-	-	-	119.24	74.09	13.01	35.58	18	30
State Department for Basic Education	14.36	13.43	7.15	6.02	53	42	116.85	114.81	25.46	26.04	22	22
Teachers Service Commission	0.40	0.40	0.20	0.06	51	16	347.49	346.83	81.88	86.08	24	25
<b>Total</b>	<b>21.09</b>	<b>16.72</b>	<b>7.87</b>	<b>6.16</b>	<b>47</b>	<b>29</b>	<b>606.68</b>	<b>554.03</b>	<b>126.06</b>	<b>154.00</b>	<b>23</b>	<b>25</b>



VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
<b>Sector Summary</b>												
			Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure				% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	
Development			21.09	16.72	7.87	6.16				47	29	
Recurrent			606.68	554.03	126.06	154.00				23	25	
<b>Total</b>			<b>627.77</b>	<b>570.76</b>	<b>133.94</b>	<b>160.16</b>				<b>23</b>	<b>26</b>	

Source: MDAs and National Treasury

The State Department for Basic Education recorded the highest absorption of the development budget, at 42 per cent, while the State Department for Vocational and Technical Training recorded 2 per cent. The State Department for Higher Education and Research recorded the highest recurrent expenditure to revised gross estimates at 30 per cent. In contrast, the State Department for Basic Education recorded the lowest, at 22 per cent.

### 4.3.3 The State Department for Vocational and Technical Training

The State Department for Vocational and Technical Training's mandate is to provide a skilled workforce to support socio-economic development and fully participate in the global economy. TVET implement key Programmes like institutional-based training, industry training, apprenticeships, Recognition of Prior Learning (RPL), and Entrepreneurship. It improves productivity, competitiveness, and prosperity for individuals, enterprises, and the nation.

### 4.3.4 Budget Performance by the State Department for Vocational and Technical Training

The original budget allocation to the State Department for Vocational and Technical Training in FY 2024/25 amounted to Kshs.30.69 billion, revised to Kshs.28.21 billion in Supplementary Estimates I compared to Kshs.28.32 billion allocated in a similar period in FY 2023/24.

### 4.3.5 State Department for Vocational and Technical Training Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.18 shows budget execution by programmes and sub-programmes under the State Department for Vocational and Technical Training in the first three months of FY 2024/2025



**Table 4.18: The State Department for Vocational and Technical Programmes and Sub-Programmes Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Technical Vocational Education and Training	Technical Accreditation and Quality Assurance	658.83	-	658.83	139.64	-	139.64	21
	Special Needs in Technical and Vocational Education	209.16	-	209.16	52.29	-	52.29	25
	Technical Trainers and Instructors Services	21,757.72	-	21,757.72	6,308.54	-	6,308.54	29
	Infrastructure Development and Expansion	-	5,111.60	5,111.60	-	770.95	770.95	15
Youth Training and Development	Revitalisation of Youth Polytechnic	57.60	-	57.60	-	-	-	-
General administration, Planning and Support Services	Planning and Monitoring Services	-	-	-	-	-	-	-
	Headquarters and Administrative Services	413.48	-	413.48	47.18	-	47.18	11
Total		23,096.79	5,111.60	28,208.39	6,547.66	770.95	7,318.61	26

Source: The State Department for Vocational and Technical Training

Analysis of Programmes and sub-programmes shows that the technical trainers and instructors service sub-programmes under the technical vocational education and training programme had the highest absorption rate of 29 per cent. The headquarters and administrative services sub-programme under the general administration, planning, and support services programme recorded the lowest absorption rate at 11%.

TVET's overall performance was within the targeted 25 percent by the end of the first three months of the financial year, and we recommend balanced implementation of all programmes.

#### 4.3.6 Non-financial Performance by the State Department for Vocational and Technical Training

Table 4.19 summarises the Key Performance Indicators for the State Department for Vocational and Technical Training in the first three months of FY 2024/25.

**Table 4.19: Non-financial performance by Programme and Sub-programme**

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Technical Vocational Educational and Training	Technical Accreditation and Quality Assurance	Trainees enrolled in TVET	No. of trainees enrolled in national polytechnics.	174,117	186,064	11,947
			Number of trainees enrolled in TVCs	252,799	281,379	28,580
		Trainees financed	Number of TVET Trainees Receiving Capitation	265,854	272,039	6,194
	Special Needs in Technical and Vocational Education	TVET SNE workshops equipped	number of new and seminars equipped.	4	1	(3)
		TVET SNE workshops constructed	number of new workshops established.	4	1	(3)

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
General Administration, Planning and Support Services	Planning Administrative Services	Staff Sensitised on Human Resource Management and Development	No. of Staff Capacity Built	700	205	(495)
			No. Of Staff Inducted	2000	1300	(700)
		Financial Services Report Prepared	Quarterly Expenditure Analysis Reports	4	1	(3)
			Monthly Expenditure Reports	12	3	(9)

Source: State Department for Vocational and Technical Training

#### 4.3.7 Project Implementation for the State Department for Vocational and Technical Training

Table 4.20 summarises some of the projects undertaken by the State Department for Vocational and Technical Training.

**Table 4.20: State Department for Vocational and Technical Training Projects with the Highest Expenditure**

Project Name (a)	Project commence date (b)	Expected Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
GoK-AfDB TVET phase II	1/7/2015	30/12/2024	Foreign Borrowing	7,311.58	475.00	71.75	6405.50	88
East Africa Skills Transformation and Regional Integration Project	1/2/2020	30/12/2026	Donor	4,440.00	516.00	432.00	3,478.06	78
GoK-AfDB TVET phase II	1/7/2021	30/06/2027	Foreign Borrowing	4,336.37	520.00	386.23	1,212.24	28
Promotion of Youth Employment and Vocational Training in Kenya Phase I	1/4/2021	30/06/2026	Foreign Borrowing	2,773.12	475.00	80.43	752.78	27
Promotion of Youth Employment and Vocational Training in Kenya Phase II	1/7/2022	30/06/2026	Foreign Borrowing	1,426.00	146.00	-	63.15	4

Source: The State Department for Vocational and Technical Training

We recommend that the TVETS fast-track the implementation of multi-year projects with low completion levels approaching the completion period.

#### 4.3.8 The State Department for Higher Education and Research

The State Department for Higher Education and Research is responsible for University Education Policies and Standards, management, management of Continuing Education (excluding TVETS), Public University Management, Education Research and Policy, and policy and Standards on Science and Technology. Its mandate is executed together with its Agencies and accredited universities.

#### 4.3.9 Budget Performance by the State Department for Higher Education and Research

The original budgetary allocation to the State Department for Higher Education and Research in FY 2024/25 amounted to Kshs.125.39 billion, revised to Kshs.120.46 billion in Supplementary Estimates I compared to Kshs.128.60 billion allocated in a similar period FY 2023/24.

### 4.3.10 State Department for Higher Education and Research Programmes and Sub-Programme Performance

The budgetary allocation was to fund Development and recurrent programmes. Table 4.21 shows budget execution by programmes and sub-programmes under the State Department for Higher Education and Research in the first three months of FY 2024/2025

**Table 4.21: The State Department for Higher Education and Research Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
University Education	University Education	62,870.26	1,220.00	64,090.26	5,901.31	-	5,901.31	9
	Quality Assurance	444.44	-	444.44	54.86	-	54.86	12
	Higher Education Support Services	55,061.26	-	55,061.26	29,454.62	-	29,454.62	53
Research Science, Technology and Innovation	Research Management and	316.89	-	316.89	69.77	-	69.77	22
	Science	318.16	-	318.16	62.04	-	62.04	19
General administration, Planning and Support Services	General Administration, Planning and Support	231.90	-	231.90	44.65	-	44.65	19
Total		119,242.90	1,220.00	120,462.90	35,587.25	-	35,587.25	30

**Source:** The State Department for Higher Education and Research

Analysis of Programmes and sub-programmes shows that the higher education support services sub-programmes under the university education programme had the highest absorption rate, 53 percent. In contrast, the university education sub-programme recorded the lowest, 9 percent.

### 4.3.11 Non-financial Performance by the State Department for Higher Education and Research

Table 4.22 summarises some Key Performance Indicators for the State Department for Higher Education and Research in the first three months of FY 2024/25.

**Table 4.22: Non-financial performance by Programme and Sub-programme**

Programme	SUB-PRO-GRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Higher Education	University Education	Student Enrolment	No. of students enrolled in public universities	640,876	625,678	(15,198)
		Student Graduation	No. of undergraduate students graduated from public universities	65,865	24,567	(41,298)
	Quality Assurance and Standard	Quality Assurance and Standard	Percentage of Programme applications evaluated for accreditation.	80%	80%	-
	Higher Education Support Services	Student Placement Services	No. of secondary school guided on career choices	7,100	3,906	(3,194)
			No. of secondary school teachers sensitised on career guidance	7,800	3,575	(4,225)

Programme	SUB-PRO-GRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Research, Science, Technology and Innovation.	Research Management and Development	Research Funding	No. of research projects supported	50	15	(35)
			No. of up-scaled research projects commercialised	6	3	(3)
		Research Services	No. of policies and strategies developed	2	0	(2)
	Science and Technology Development and Promotion	Science Technology and Innovation Promotion Services	No. of research institute registered /accredited	6	1	(5)
			No. of research studies licensed	8000	3279	(4,721)

Source: State Department for Higher Education and Research

### 4.3.12 Project Implementation for the State Department for Higher Education and Research

Table. 4.23 summarises some of the projects under the State Department for Higher Education and Research in the first three months of FY 2024/25

**Table 4.23: Project Implementation for the State Department for Higher Education and Research**

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Construction of Administration and Tuition Block Technical University of Kenya	12/7/2015	12/6/2026	GoK	450.00	145.00	145.00	-	32
Completion of Pharmacy Building -CHS* Phase I - University of Nairobi	1/9/2023	30/6/2025	GoK	150.00	100.00	100.00	-	67
Establishment of International Centre for Genetic Engineering & Biotech- Egerton University	10/6/2023	12/12/2028	GoK/Donor	5,500.00	100.00	100.00	-	20
Construction of College of Engineering -Tuition Block - Jomo Kenyatta University of Agriculture and Technology	1/7/20217	30/12/2025	GoK	530.00	259.00	259.00	-	49
Construction of Administration Block and Lecture Theatre - Gatundu University College	1/7/20217	10/7/2028	GoK	1,455.00	355.00	355.00	-	24

Source: State Department for Higher Education and Research

\*CHS- College of Health Science

An analysis of the project implementation status by the State Department for Higher Education and Research revealed a mismatch between the percentage of completion of projects and the expected duration of the project. For example, the Construction of Administration and Tuition Block at the Technical University of Kenya has a project completion rate of 49 per cent despite the project commencing July 2017.

Measures should be taken to fast-track the implementation of multi-year projects whose completion levels are behind the timeline target.

### 4.3.13 The State Department for Basic Education

The State Department for Basic Education's mandate is to provide Basic Early Childhood, Primary and Secondary Education, Teacher Education and Management, and Basic (Early Childhood, Primary and Secondary) Education Policy Management. The mandate is executed by the State Department for Basic Education, its Agencies, Teachers Training Colleges, schools and other stakeholders.

### 4.3.14 Budget Performance by the State Department for Basic Education

The original budgetary allocation to the State Department for Basic Education in FY 2024/25 amounted to Kshs.142.26 billion, revised to Kshs.131.21 billion in Supplementary Estimates I compared to Kshs. 147.82 billion allocated in a similar period in FY 2023/24.

### 4.3.15 State Department for Basic Education Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.24 shows budget execution by programmes and sub-programmes under the State Department for Basic Education in the first three months of FY 2024/25.

**Table 4.24: Programme and Sub-Programme Performance by the State Department for Basic Education**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Primary Education	Free Primary Education	9,904.80	11,976.00	21,880.80	1,818.29	4,992.36	6,810.65	31
	Special Needs Education	681.25	-	681.25	151.02	-	151.02	22
	Early Child Development and Education	18.45	-	18.45	4.19	-	4.19	23
	Primary Teachers Training and In-Servicing	389.47	10.00	399.47	97.28	1.25	98.53	25
	Alternative Basic Adult and Continuing Education	55.28	-	55.28	9.22	-	9.22	17
	School Health, Nutrition and Meals	3,000.00	-	3,000.00	-	-	-	-
	Expanding opportunities to ASALs							
	ICT Capacity Development							
Secondary Education	Free Day Secondary Education	90,849.91	2,375.00	93,224.91	20,299.53	370.51	20,670.04	22
	Secondary Teachers Education Services	231.69	-	231.69	57.92	-	57.92	25
	Secondary Teachers In-Service	252.58	-	252.58	54.40	-	54.40	22
	Special Needs Education	200.00	-	200.00	-	-	-	-
Quality Assurance and Standards	Curriculum Development	1,098.22	-	1,098.22	-	-	-	-
	Examination and Certification	3,827.00	-	3,827.00	-	-	-	-
	Co-Curriculum Activities	1,329.51	-	1,329.51	-	-	-	-
General Administration, Planning and Support Services	Headquarters and Administrative Services	1,537.92	-	1,537.92	-	-	-	-
	County Administrative Services	3,070.96	-	3,070.96	-	-	-	-
<b>Total</b>		<b>116,447.03</b>	<b>14,361.00</b>	<b>130,808.03</b>	<b>22,491.84</b>	<b>5,364.12</b>	<b>27,855.96</b>	<b>21</b>

Source: The State Department for Basic Education

Analysis of programmes and sub-programmes shows that the free primary education sub-programmes under the primary education programme had the highest absorption rate of 31 per cent. In comparison, alternative basic adult and continuing education sub-programmes recorded the lowest at 17%.

### 4.3.16 Project Implementation for the State Department for Basic Education

Table 4.25 summarises some of the projects under the State Department for Basic Education in the first three months of FY 2024/25.

**Table 4.25: State Department for Basic Education Projects with the Highest Expenditure**

Project Name (a)	Project commencement date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in Q1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion(I=h/e)
Construction of Junior Secondary School classrooms & Integrated Resource Centre to support Competency Based Curriculum	1/7/2021	30/6/2025	GoK	30,000.00	-	-	6400	21
Construction of Mitihani House	30/09/1985	30/06/2026	GoK	4,670.00	250.00	-	2,815.00	60
Kenya Primary Equity in Learning Programme	1/3/2022	30/06/2027	GoK/ Donor	45,377.00	2,744.00	5,266.00	18,623.00	41
Secondary Infrastructure Improvement II	1/6/2024	30/06/2025	337.5	-	-	-	-	-
Smart Access Programme for Primary Schools in ASAL Counties	1/7/2024	30/06/2029	GoK	450.00	-	-	-	-

**Source:** The State Department for Basic Education

An analysis of the project implementation status by the State Department for Basic Education revealed a mismatch between the percentage of completion of projects and their expected duration. For example, the Construction of Mitihani House had a project completion rate of 60 per cent despite commencing in September 1985.

We recommend that measures be taken to fast-track the implementation of multi-year projects whose completion levels are behind the timeline target.

### 4.3.17 The Teachers Service Commission

The Teachers Service Commission is mandated to formulate policies to regulate the teaching profession and guide teacher management functions, thus ensuring compliance with teaching standards prescribed from time to time, facilitating teachers' career progression and professional development and monitoring their conduct and performance during curriculum implementation. TSC registers trained teachers and recruits, employs, and assigns teachers employed by the Commission. It also exercises disciplinary controls over registered teachers, terminates the employment of teachers, reviews the standards of education and training of persons entering the teaching service, reviews the demand for and supply of teachers and advises the national government on matters relating to the teaching profession.

### 4.3.18 Budget Performance by the Teachers Service Commission

The original budgetary allocation to the Teachers Service Commission in FY 2024/25 amounted to Kshs.358.22 billion, revised to Kshs.347.89 billion in Supplementary Estimates I compared to Kshs.323.88 billion allocated in a similar period in FY 2023/24.

### 4.3.19 Teachers Service Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund development and recurrent programmes. Table 4.26 shows budget execution by programmes and sub-programmes under the Teachers Service Commission in the first three months of FY 2024/2025

**Table 4.26: The Teachers Service Commission Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Teacher Research Management	Teacher Resource Planning -Primary	195,931.74	195.33	196,127.07	49,082.25	0.35	49,082.60	25
	Teacher Resource Planning -Secondary	136,815.33	200.00	137,015.33	34,256.19	63.33	34,319.52	25
	Teacher Resource Planning-Tertiary	4,533.87	-	4,533.87	1,133.47	-	1,133.47	25
Governance and Teaching Standards	Quality Assurance and Standards	1.33	-	1.33	0.23	-	0.23	17
	Teacher Professional Development	4.98	-	4.98	0.01	-	0.01	0.01
	Teacher Capacity Development	1,098.13	-	1,098.13	25.17	-	25.17	2
General administration, Planning and Support Services	Policy Planning and Support Services	8,450.54	-	8,450.54	1,538.29	-	1,538.29	18
	Field Administrative Services	203.81	-	203.81	39.66	-	39.66	19
	Automation of TSC Operations	452.87	-	452.87	0.01	-	0.01	0
Total		347,492.59	395.33	347,887.92	86,075.28	63.68	86,138.97	25

*Source: The Teachers Service Commission*

Analysis of Programme and sub-programmes shows that teacher resource planning primary, secondary, and tertiary sub-programmes under the teacher research management programme recorded the highest absorption rate, at 25 per cent each. In comparison, teacher professional development and automation of TSC operations recorded an absorption rate of less than 1 per cent.

### 4.3.20 Non-financial Performance by the Teachers Service Commission

Table 4.27 summarises the Key Performance Indicators for the Teachers Service Commission in the first three months of FY 2024/25.

**Table 4.27: Non-financial performance by Programme and Sub-programme**

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Governance and Standards	Quality Assurance and Standards	Teaching Services	Percentages of teachers appraised on Teacher Performance Appraisal and Development (TPAD)	100	95	-5
			Percentage of performance contract implementations by learning institutions.	100	100	-
			Number of field officers sensitised on the revised TPAD	100	100	-



Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
	Teacher Professional Development	Teaching Services	Percentage of registered discipline cases determined and finalised within three months.	100	46	-54
<b>General administration, planning and Support Services</b>	Policy, Planning and Support Services	Administrative Services	Number of secretariat staff trained	600	120	-480
	Automation of Teachers Service Commission	Administrative Services	Number of employee records digitised	30,000	15,911	-14,089

*Source: Teachers Service Commission*

## 4.4. Energy, Infrastructure and Information Communications Technology (EIICT) Sector

### 4.4.1 Introduction

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

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

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

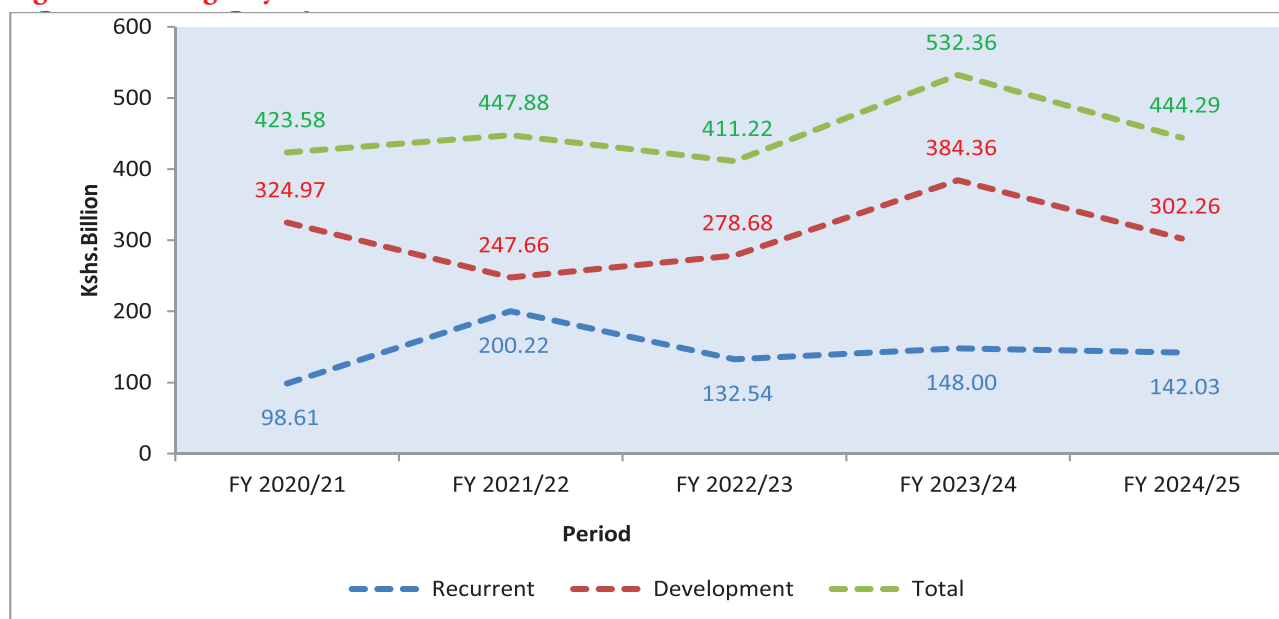
### 4.4.2 Budget Performance for EIICT Sector

The budgetary allocation to EIICT in FY 2024/2025 amounted to Kshs.476.04 billion, revised to Kshs. 444.29 billion in Supplementary Budget I, compared to the Kshs. 534.36 billion allocated in the previous financial year of 2023/2024. This amount represents 10 per cent of the gross national budget of Kshs. 4.37 trillion and 20 per cent of the MDAs' budget of Kshs. 2.23 trillion. The allocation included Kshs. 302.26 billion (68 per cent) for development activities and Kshs. 142.03 billion (32 per cent) for recurrent expenditure. The State Department for Roads received the highest budgetary allocation of Kshs. 191.98 billion (43 per cent of the Sector's budget), while the State Department for Shipping and Maritime Affairs had the lowest budgetary allocation of Kshs. 2.97 billion (less than 1 per cent of the EIICT Sector allocation).

Figure 4.5 shows the budgetary allocation trends of the EI&ICT Sector from FY 2020/2021 to FY 2024/2025.



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

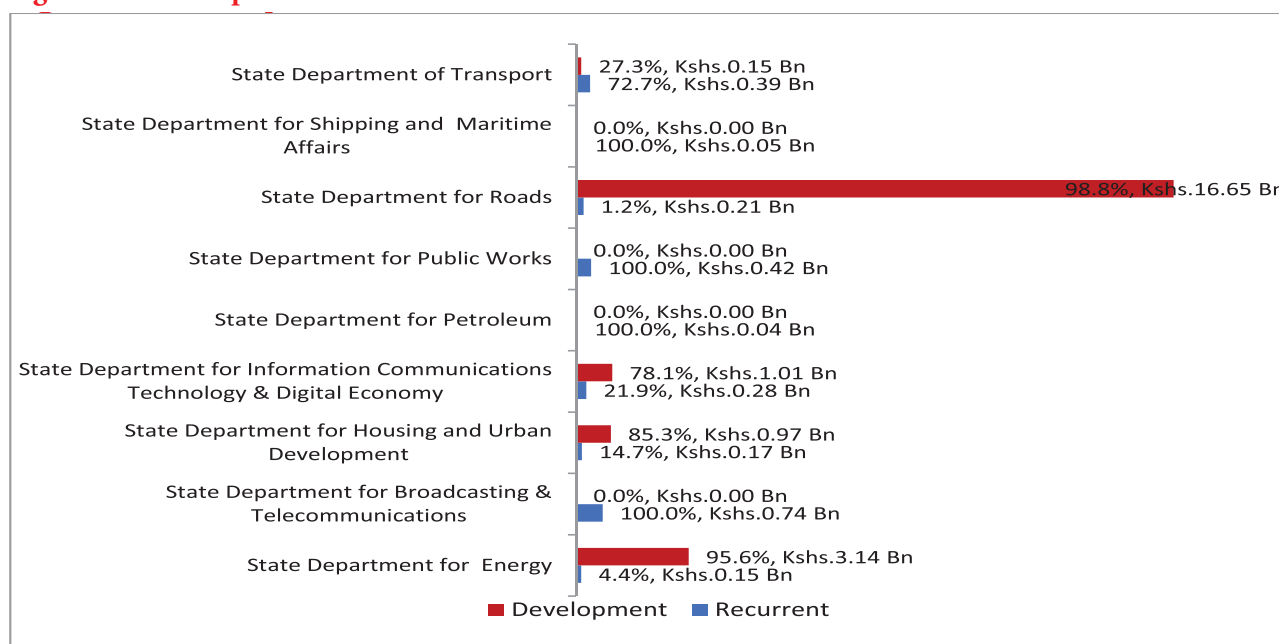


Source: National Treasury

The total exchequer issues to the EI&ICT Sector amounted to Kshs.24.38 billion, representing 20 per cent of the Sector's net estimates. This amount comprised Kshs.21.93 billion for development expenditure, representing 20 per cent of development net estimates, and Kshs.2.45 billion for recurrent activities, representing 17 per cent of recurrent net estimates.

In the first three months of FY 2024/2025, the State Department for Roads received the highest proportion of development exchequer issues to development net estimates at 25 per cent, while the State Department for Housing and Urban Development received the lowest at 5 per cent. The State Department for Transport recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 17 per cent. The State Department for Petroleum recorded the lowest proportion of 11 per cent. Figure 4.6 shows the exchequer issues in the EI&ICT Sector in the first three months of FY 2024/2025.

**Figure 4.6: Exchequer Issues to the EI&ICT Sector**



Source: National Treasury

The total expenditure for the EI&ICT Sector amounted to Kshs.56.95 billion, representing 13 per cent of the gross estimates, compared to Kshs.47.96 billion (9 per cent) recorded in a similar period in FY 2023/2024. This amount comprised Kshs.40.04 billion for the development budget, representing an absorption rate of 13 per cent, compared to 6.7 per cent recorded in a similar period in FY 2023/2024, and Kshs.16.91 billion for recurrent expenditure, representing 12 per cent of the recurrent gross estimates, compared to 15.1 cent recorded in a similar period in FY 2023/2024. Table 4.28 shows an EI&ICT sector analysis of exchequer issues and expenditures in the first three months of FY 2024/25.

**Table 4.28: EI&ICT-Analysis of Exchequer Issues and Expenditure**

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
State Department for Energy	44.18	16.10	3.14	3.19	19	7	9.88	0.91	0.15	0.22	16	2
State Department for Broadcasting & Telecommunications	-	-	-	-	-	-	5.71	3.04	0.74	0.86	24	15
State Department for Housing and Urban Development	85.20	20.04	0.97	9.15	5	11	1.30	1.22	0.17	0.25	14	19
State Department for Information Communications Technology & Digital Economy	16.49	4.67	1.01	2.35	22	14	3.51	2.05	0.28	0.52	14	15
State Department for Petroleum	3.50	-	-	0.41	-	12	27.32	0.32	0.04	3.14	11	11
State Department for Public Works	0.22	0.12	-	-	-	-	3.68	2.73	0.42	0.63	15	17
State Department for Roads	119.91	66.23	16.65	24.72	25	21	72.07	1.53	0.21	10.54	14	15
State Department for Shipping and Maritime Affairs	0.75	-	-	-	-	-	2.22	0.37	0.05	0.35	13	16
State Department of Transport	32.01	2.24	0.15	0.22	7	1	16.34	2.26	0.39	0.41	18	2
Total	302.26	109.40	21.93	40.04	20	13	142.03	14.42	2.45	16.91	17	12

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
<b>Sector Summary</b>												
	Revised Gross Budget	Revised Net budget	Exchequer Issues	Expenditure	of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget						
Development	302.26	109.40	21.93	40.04	20	13						
Recurrent	142.03	14.42	2.45	16.91	17	12						
Total	444.29	123.82	24.38	56.95	20	13						

Source: MDAs and National Treasury

The State Department for Roads recorded the highest absorption of the development budget, at 21 per cent, while the State Department for Transport recorded the lowest, at less than 1 per cent. The State Department for Housing and Urban Development recorded the highest recurrent expenditure to gross estimates, at 19 per cent. In contrast, the State Department for Energy recorded the lowest, at 2 per cent.

#### 4.4.3 The State Department for Roads

The State Department for Roads promotes the development of national roads development policy; develops, standardises and maintains roads; materials testing and advice on usage; protects road reserves; maintenance of security roads; administers mechanical and transport funds; registration of engineers; mechanical and transport services; and enforcement of axle load control. The mandate is carried out by the State Department for Roads and its agencies, The Kenya Roads Board, Kenya National Highway Authority (KeNHA), Kenya Urban Roads Authority (KURA), Kenya Rural Roads Authority (KeRRA), Engineering Board of Kenya and Kenya Engineering Technology Registration Board.

#### 4.4.4 Budget Performance by the State Department for Roads

The original budgetary allocation for the State Department for Roads in FY 2024/25 amounted to Kshs.198.96 billion, revised to Kshs.191.98 billion in Supplementary Estimates I compared to Kshs. 150.84 billion allocated in a similar period in the FY 2023/24.

#### 4.4.5 State Department for Roads Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.29 shows budget execution by programme and sub-programmes under the State Department for Roads in the first three months of FY 2024/2025.

**Table 4.29: The State Department for Roads Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Road Transport	General Administration, Planning, and Support Services	2,536.17	3,406.35	5,942.52	307.88	598.07	905.95	15
	Construction of Roads and Bridges	-	74,773.96	74,773.96	-	14,130.89	14,130.89	19
	Rehabilitation of Roads and Bridges	-	41,731.47	41,731.47	-	9,989.05	9,989.05	24
	Maintenance of Roads and Bridges	69,536.00	-	69,536.00	10,235.03	-	10,235.03	15
	<b>Sub-Total</b>	<b>72,072.17</b>	<b>119,911.78</b>	<b>191,983.95</b>	<b>10,542.91</b>	<b>24,718.02</b>	<b>35,260.93</b>	<b>18</b>

Source: The State Department for Roads

Analysis of the Programme and sub-programmes shows that the Rehabilitation of Bridges sub-programme recorded the highest absorption rate, at 24 per cent. In contrast, the Maintenance of Roads and Bridges sub-programme recorded the lowest, at 15 per cent.

The State Department for Roads's overall performance was 18 per cent, below the 25 per cent target by the end of the first three months of the financial year. We recommend hastening the implementation of all programmes.

#### 4.4.6 Non-financial Performance by the State Department for Roads

Table 4.30 summarises the Key Performance Indicators for the State Department for Roads in the first three months of FY 2024/25.

**Table 4.30: Non-financial performance by Programme and Sub-programme**

	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Road Transport	General Administration, Planning and Support Services	Road Construction Skills	No. of Contractors Trained	1,300	289	1,011
	Construction of Roads & Bridges	Roads & Bridges	No. Of Bridges Constructed	26	3	23
		Roads & Bridges	No. of Km Constructed	945	103	842
	Rehabilitation of Roads & Bridges	Roads & Bridges	No. of Km of roads rehabilitated	206	37	169
	Maintenance of Roads & Bridges	Roads & Bridges	No. of Km maintained under routine	32,625	7,586	25,039

Source: State Department for Roads

#### 4.4.7 Project Implementation for the State Department for Roads

Table 4.31 summarises some of the projects undertaken by the State Department for Roads.

**Table 4.31: State Department for Roads Projects Implementation Status**

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Inner Core Estate Roads Phase 2	01-07-23	05-07-27	GoK/ Donor	31	-	-	20.5	66
Eldas Township Road	20-01-22	20-09-25	GoK/Donor	516.83	65	65	188	36
HOAGDP- Wajir- Tarbaj	05-01-23	12-12-26	GoK/Donor	9,514	1,495	-	903.4	9
Dualing of Msa- Mariakani Road (Lot 2; Kwa Jomvu- Mariakini)	17-07-23	19-01-26	Gok/Donor	10,338	5,245	219	2,286	22
Tawa – Nguluni- Itangini	06-07-24	01-04-28	Gok	2,403	60	-	-	-

Source: The National Treasury & State Department for Roads

An analysis of the State Department for Roads' project implementation revealed that all the multi-year projects except for the Inner Core Estate Roads Phase 2 were behind schedule. We recommend prioritising the projects' implementation to realise the intended benefits to the public.

#### 4.4.8 The State Department of Transport

The State Department of Transport promotes management of transport policy; manages rail transport and infrastructure; fast track identified northern and LAPPSET transport corridor projects; oversight and co-ordinate northern corridor transport and implements Lamu South Sudan Ethiopia transit (LAPSSET) programmes; civil aviation management and training; registration and insurance of motor vehicles; motor vehicles inspection; national transport safety; national road safety management; national roads transport policy; axle load control policy and standards; develop and maintain airstrips; and oversee the establish an integrated, efficient, effective and sustainable urban public transport system within the Nairobi metropolitan area. The mandate is carried out by the State Department of Transport and its agencies, The Kenya Civil Aviation Authority (KCAA), Kenya Airports Authority (KAA), Kenya Railways Corporation (KRC), LAPSSET Corridor Development Authority (LCDA), Kenya Ports Authority (KPA), National Transport and Safety Authority (NTSA) and The Nairobi Metropolitan Area Transport Authority (NaMATA)

#### 4.4.9 Budget Performance by the State Department of Transport

The original budgetary allocation to the State Department of Transport in FY 2024/25 amounted to Kshs.51.63 billion, revised to Kshs.48.34 billion in Supplementary Estimates I compared to Kshs.60.38 billion allocated in FY 2023/24.

#### 4.4.10 State Department of Transport Programmes and Sub-Programme Performance

The budgetary allocation was to fund five programmes. Table 4.32 shows budget execution by programmes and sub-programmes under the State Department of Transport in the first three months of FY 2024/2025

**Table 4.32: The State Department of Transport Programme and Sub-Programmed Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	Financial Management Services	8.56	-	8.56	0.54	-	0.54	6
	General Administration, Planning and Support Services	1,241.58	694.00	1,935.58	295.47	145.50	440.97	23
	Human Resources and Support Services	-	-	-	-	-	-	-
	Information Communication Services	3.96	-	3.96	0.09	-	0.09	2
Road Transport Safety and Regulation	Road Transport Safety and Regulation	2,518.26	1,531.00	4,049.26	53.39	71.25	124.64	3
Rail Transport	Rail Transport	676.82	27,417.00	28,093.82	39.90	-	39.90	0.1
Marine Transport	Marine Transport	520.54	2,365.00	2,885.54	2.87	-	2.87	0.1
Air Transport	Air Transport	11,367.56	-	11,367.56	12.94	-	12.94	0.1
	<b>Total</b>	<b>16,337.29</b>	<b>32,007.00</b>	<b>48,344.29</b>	<b>405.21</b>	<b>216.75</b>	<b>621.96</b>	<b>1</b>

Source: The State Department for Transport

The State Department for Transport's overall performance was 1 per cent by the end of the first three months of FY 2024/25 against the target of 25 per cent. We recommend hastening the implementation of all programmes.

#### 4.4.11 Non-financial Performance by the State Department of Transport

Table 4.33 summarises the Key Performance Indicators for the State Department of Transport in the first three months of FY 2024/25.

**Table 4.33: Non-financial performance by Programme and Sub-programme**

PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Rail Transport	Rail Transport	Rolling Stock acquired, rehabilitated and Remanufactured	No. of Wagons Acquired	161	50	-111
Marine Transport	Shipping and Maritime	Marine Services	No. of Maritime Transport Policies Reviewed	1	-	-1
Airport Transport	Kenya Airport Authority/ Air Transport Department/ Air Accident Investigation	Air Transport Infrastructure and Services	No. of Aerodromes rehabilitated	5	4	-1
Road Safety	Road Transport	Road Transport Services	No. of Road Safety Campaigns Conducted	15	21	6
	National Transport Safety Authority (NTSA)	Road Safety	No. Of Motor Vehicles Inspected	480,000	526,298	46,298

Source: The State Department of Transport

#### 4.4.12 Project Implementation for the State Department of Transport

Table 4.34 summarises some of the State Department of Transport projects.

**Table 4.34: State Department of Transport Projects Implementation Status**

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Special Economic Zone Development Project Dongo Kundu		30-06-26	Gok/ Donor	60,627	2,365	-	2,217	5
Revitalisation of Leseru-Kitale MGR Branch		30-06-24	GoK	537.42	-	-	537	75
Development of Nairobi Railway City		30-06-23	GoK/ Foreign	1,350	-	-	1,767	37
Revitalisation of Kisumu-Butere MGR Branch		30-06-24	GoK	575.96	48	48	576	84
Nairobi Bus Rapid Transport Systems – BRT Line		14-06-25	GoK	5,575	601	145.5	1,551	56

*Source: State Department of Transport*

In most cases, the projects the State Department for Transport implemented were overstretched beyond their target completion dates. We recommend prioritising the project's implementation to realise the intended project's benefits to the public.

#### 4.4.13 The State Department for Shipping and Maritime Affairs

The State Department for Shipping and Maritime Affairs promotes the maritime and shipping industry; manages maritime transport; ship registration; marine cargo insurance; human resource development, management and research in support of Kenya's shipping industry; establishes an adequate admiralty jurisdiction; develops a central data and information centre; co-ordinate maritime spatial planning and integrated coastal zone management; protect and regulate marine ecosystems; develop national capacity for Kenya's maritime sector; promote and facilitate placement of Kenyans in the global naval labour market; protect the marine resources in EEZ; monitor and advising on usage of Kenya's exclusive economic zone; ocean governance and marine management; and government clearing and forwarding services. The mandate is carried out by the State Department for Shipping and Maritime Affairs and its agencies, The Kenya Maritime Authority (KMA), Bandari Maritime Academy (BMA) and Kenya National Shipping Line (KNSL).

#### 4.4.14 Budget Performance by the State Department for Shipping and Maritime Affairs

The original budgetary allocation to the State Department for Shipping and Maritime Affairs in FY 2024/25 amounted to Kshs.3.59 billion, revised to Kshs. 2.97 billion in Supplementary Estimates I compared to Kshs.3.54 billion allocated in a similar period in the FY 2023/24.

#### 4.4.15 State Department for Shipping and Maritime Affairs Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.35 shows budget execution by programmes and sub-programmes under the State Department for Shipping and Maritime Affairs in the first three months of FY 2024/2025.

**Table 4.35: The State Department for Shipping and Maritime Affairs Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Shipping and Maritime Affairs	Administrative Services	197.01	-	197.01	41.86	-	41.86	21
	Shipping Affairs	192.17	-	192.17	18.01	-	18.01	9
	Maritime Affairs	1,833.78	750.00	2,583.78	288.91	-	288.91	11
Total		2,222.97	750.00	2,972.97	348.78	-	348.78	12

Source: The State Department for Shipping and Maritime Affairs

Analysis of Programmes and sub-programmes shows that the Administrative Services sub-programme recorded the highest absorption rate, at 21 per cent. In contrast, the Shipping Affairs sub-programme recorded the lowest, at 9 per cent.

#### 4.4.16 Non-financial Performance by the State Department for Shipping and Maritime Affairs

Table 4.36 summarises the State Department for Shipping and Maritime Affairs Key Performance Indicators for the first three months of FY 2024/25.

**Table 4.36: Non-financial performance by Programme and Sub-programme**

PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Shipping and Maritime Affairs	Administrative, Planning and Support Services	Monitoring and evaluation of programmes and Projects	No. of Monitoring and Evaluation Reports	4	1	3
	Maritime Affairs	Maritime Skills development	No. of training curricula developed	5	3	2
	Shipping Affairs	Cargo Volume Growth	No. of TEUs Cleared (Sea Cargo)	200	91	41
	Maritime Affairs	Presidential Directive on Tree Planting implemented	No. of trees planted Per annum (Million)	25,000,000	150,000	24,850,00
	Maritime Affairs	Approved Recruitment and placement agencies audited	% of Approved recruitment and placement agencies audited	100%	50%	50%

Source: The State Department for Livestock Development



#### 4.4.17 Project Implementation for the State Department for Shipping and Maritime Affairs

Table 4.37 summarises some of the projects undertaken by the State Department for Shipping and Maritime Affairs.

**Table 4.37: State Department for Shipping and Maritime Affairs Projects Implementation Status**

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Multinational Lake Victoria Maritime Communication & Transport Project	7/1/2018	6/30/2025	GOK	860,000,000	-	-	-	-
Kenya Maritime Data Bank (Blue Economy Data System)	3/1/2022	6/30/2026	GOK	332,000,000	-	-	-	-

*Source: The State Department for Shipping and Maritime Affairs*

The project implementation Analysis for the State Department for Shipping and Maritime Affairs revealed that no project was funded in the first three months of FY 2024/25.

#### 4.4.18 The State Department for Housing and Urban Development

The State Department for Housing and Urban Development promotes the management of housing policy; manages civil servants' housing scheme; develops and manages affordable housing; national secretariat for human settlement; appropriates low-cost housing building and construction technologies; develop and manage government pool housing; shelter and slum upgrading; public office accommodation lease and management; maintain inventory of government housing property; urban planning policy; and townships, municipalities and cities policy. The mandate is carried out by the State Department for Housing and Urban Development and its agencies, the National Housing Corporation (NHC) and Estate Agents Registration Board (EARB).

#### 4.4.19 Budget Performance by the State Department for Housing and Urban Development

The original budgetary allocation to the State Department for Housing and Urban Development in FY 2024/25 amounted to Kshs.87.57 billion, revised to Kshs. 86.50 billion in Supplementary Estimates I compared to Kshs.93.82 billion allocated in FY 2023/24.

#### 4.4.20 State Department for Housing and Urban Development Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table.4.38 shows budget execution by programmes and sub-programmes under the State Department for Housing and Urban Development in the first three months of FY 2024/2025.

**Table 4.38: The State Department for Housing and Urban Development Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Human Development and Urban Settlement	Housing Development	317.59	12,694.50	13,012.09	75.42	861.86	937.27	7
	Estate Management	495.15	820.30	1,315.45	91.44	199.77	291.21	22
Urban and Metropolitan Development	Affordable Housing	-	63,220.00	63,220.00	-	7,906.13	7,906.13	13
	Metropolitan Planning	120.71	-	120.71	23.60	-	23.60	20
General Administration Planning and Support Services	Urban Development	24.22	8,461.00	8,485.22	5.50	180.58	186.08	2
	General Administration, Planning & Support Services	345.28	-	345.28	52.49	-	52.49	15
<b>Total</b>		<b>1,302.95</b>	<b>85,195.80</b>	<b>86,498.75</b>	<b>248.44</b>	<b>9,148.34</b>	<b>9,396.78</b>	<b>11</b>

Source: The State Department for Housing and Urban Development

Analysis of Programme and sub-programmes shows that the Estate Management sub-programme under the Human Development and Urban Settlement Programme recorded the highest absorption rate, at 22 per cent, while the Urban Development sub-programme under General Administration, Planning and Support Services recorded the lowest, at 2 per cent.

#### 4.4.21 Non-financial Performance by the State Department for Housing and Urban Development

Table 4.39 presents a summary of the Key Performance Indicators for the State Department for Housing and Urban Development in the first three months of FY 2024/25.

**Table 4.39: Non-Financial Performance by Programme and Sub-programme**

PROGRAMMES	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Housing Development and Human Settlement	Housing Development	Housing units	% completion works of 1,728 housing units in Shauri Moyo A, Nairobi	50	12	-38
	Second Kenya Informal Settlement Improvement Project (KISIP II)	Implementation of KISIP II	% implementation of KISIP II	30	30	-
	Estate Management	Refurbished government houses	No. of housing units refurbished	1500	223	-1277
Urban and Metropolitan Development	Metropolitan Development	Mathare North Market	% Completion	100	88	-12
	Urban Development and Planning Services	Social and physical infrastructure facilities	No. of market hubs completed	2	1	-1

Source: The State Department for Housing and Urban Development

#### 4.4.22 Project Implementation for the State Department for Housing and Urban Development

Table 4.40 summarises some of the projects undertaken by the State Department for Housing and Urban Development.

**Table 4.40: State Department for Housing and Urban Development Projects Implementation Status**

Project Name (a)	Project commence date (b)	Expected Date of Completion (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Homabay Modern Fish Market	Jul-23	Jun-26	GoK	345	-	-	-	-
Kenya Urban Support Programme II (KUSP II)	Jul-23	Jul-28	Gok/Donor	33,963	2,085.25	180.58	181	1
Construction of Cheptembur Drainage Structure	Jul-23	Jun-24	GoK	10	10	-	-	-
Completion of Stalled Markets - 182 ESP	Jul-23	Jun-24	GoK	5,001	5,001	-	-	-
Kenya Informal Settlement Redevelopment Project (KISRIP)	Jul-24	Jun-27	GoK	936	-	25	-	-

*Source: The National Treasury & State Department for Housing and Urban Development*

Except for the project under Kenya Urban Support Programme II, all the projects planned to be implemented by the State Department for Housing and Urban Development were either past the target completion date or lagging behind the implementation schedule. Further, the Kenya Informal Settlement Redevelopment Project (KISRIP) did not attract funding, which is contrary to the government's plans to close the housing gap by facilitating the delivery of 250,000 houses per year.

#### 4.4.23 The State Department for Public Works

The State Department for Public Works promotes the development of public works policy and planning; national building inspection services; sets and manages building and construction standards and codes; co-ordinate procurement of common user items by government ministries; registers and regulates contractors, consultants for buildings, civil works and material suppliers; register architects and quantity surveyors; provide mechanical and electrical building services; building research services; register and regulate civil, building and electromechanical contractors; develop and manage public buildings; building research services; and other public works. The mandate is carried out by the State Department of Public Works and its agencies, The National Construction Authority (NCA), the Board of Registration of Architects and Quantity Surveyors (BORAQS), and The Building Surveyors Registration Board.

#### 4.4.24 Budget Performance by the State Department for Public Works

The original budgetary allocation to the State Department for Public Works in FY 2024/25 amounted to Kshs.5.01 billion, revised to Kshs.3.91 billion in Supplementary Estimates I, compared to Kshs.4.72 billion allocated in a similar period in FY 2023/24.

#### 4.4.25 State Department for Public Works Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.41 shows budget execution by programmes and sub-programmes under the State Department for Public Works in the first three months of FY 2024/2025

**Table 4.41: The State Department for Public Works Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Government Buildings	Stalled and New Government Building	578.12	-	578.12	133.13	-	133.13	23
Coastline Infrastructure Development	Coastline Infrastructure Development	90.19	-	90.19	20.24	-	20.24	22
	Pedestrian Access	-	124.00	124.00	-	-	-	-
General Administration, Planning and Support Services	Administration, Planning and Support Services	286.98	-	286.98	36.82	-	36.82	13
	Procurement, Warehousing and Supply	67.19	-	67.19	9.73	-	9.73	14
Regulation and Development of Construction Industry	Regulation of the Construction Industry	2,557.09	100.00	2,657.09	407.50	-	407.50	15
	Research Services	16.32	-	16.32	0.36	-	0.36	2
	Building Standards	85.25	-	85.25	19.43	-	19.43	23
<b>Total</b>		<b>3,681.14</b>	<b>224.00</b>	<b>3,905.14</b>	<b>627.21</b>	<b>-</b>	<b>627.21</b>	<b>16</b>

Source: The State Department for Public Works

Analysis of the Programme and sub-programmes showed that the Stalled and New Government Buildings sub-programme under the Government Buildings Programme recorded the highest absorption rate, at 23 per cent. In contrast, the Research Services sub-programme under the Regulation and Development of Construction Industry programme recorded the lowest, at 2 per cent.

#### 4.4.26 Non-financial Performance by the State Department for Public Works

Table 4.42 summarises the Key Performance Indicators for the State Department of Public Works in the first three months of FY 2024/25.

**Table 4.42: Non-financial performance by Programme and Sub-programme**

Programmes	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target (s)	Actual As of 30th September 2024	Variance
Coastline Infrastructure and Pedestrian Access	Pedestrian Access	Footbridges constructed	% of Footbridges supervised	20	-	-20
General Administration, Planning & Support Services	Procurement, Warehousing and Supply	Term supply contracts procured	No. of Term contracts processed	20	-	-20
Regulation and Development of the Construction Industry	Building standards	Buildings/Structures inspected and audited	No. Of Building/ structures inspected and audited	500	-	-50

Source: The State Department for Public Works

#### 4.4.27 Project Implementation for the State Department for Public Works

Table 4.43 summarises some of the State Department for Public Works projects.

**Table 4.43: State Department for Public Works Projects Implementation Status**

Project Name (a)	Project com- mence date (b)	Expected Date of Completion (c)	Source of Funds) (d)	Value of the Project (Kshs. Mil- lion) (e)	Funding in Q 1, FY 2024/25 (Kshs. Mil- lion) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Mil- lion) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percent- age (%) of Com- pletion (I=h/e)
Construction of Kiwayu Seawall and Jetty	17-09-23	04-10-24	GoK	250	-	-	13.59	5
Construction of Muanda- Nasala Footbridge	7-09-23	14-01-25	GoK	13.7	-	-	2	15
Construction of Olekasasi B Bridge	07-09-23	14-01-25	GoK	15.8	-	-	2.5	16
Refurbishment of Regional Works Office - Kakamega	01-12-23	30-10-24	GoK	20	-	-	0.499	3
Refurbishment of Regional Works Office - Eldoret	01-12-23	30-10-26	GoK	395	-	-	4	1

*Source: The State Department for Public Works*

An analysis of the project implementation status by the State Department for Public Works revealed that no project was funded in the first three months of FY 2024/25

#### 4.4.28 The State Department for Information Communications Technology & Digital Economy

The State Department for Information Communications Technology & Digital Economy facilitates the development of the information and communications sector (including broadcasting and multimedia), data protection policy and regulation of personal data services; national ICT policy; promotes ICT innovation and digital economy; promotes e-government; promote software development industry; provide ICT technical support to MDAs; policy on automation of government services; develop national communication capacity and infrastructure; and manage national fibre optic infrastructure. The mandate is carried out by the State Department for Information Communications and Technology & Digital Economy and its agencies, The Kenya Information Communications Technology Authority (ICTA), The Konza Technopolis Development Authority (KoTDA), The Office of the Data Protection Commissioner (ODPC), The East African Marine Cable System Limited “TEAMS” and Kenya Advanced Institute of Science and Technology (KAIST).

#### 4.4.29 Budget Performance by the State Department for Information Communications Technology & Digital Economy

The original budgetary allocation to the State Department for Information Communications Technology & Digital Economy in FY 2024/25 amounted to Kshs.22.35 billion, revised to Kshs. 20.0 billion in Supplementary Estimates I, compared to Kshs. 20.10 billion allocated in a similar period in FY 2023/24.

#### 4.4.30 State Department for Information Communications Technology & Digital Economy Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.44 shows budget execution by programmes and sub-programmes under the State Department for Information Communications Technology & Digital Economy in the first three months of FY 2024/2025.

**Table 4.44: The State Department for Information Communications Technology & Digital Economy Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	General Administration, Planning, and Support Services	269.56	-	269.56	56.87	-	56.87	21
ICT infrastructure Development	ICT Infrastructure Connectivity	-	8,782.92	8,782.92	-	2,031.37	2,031.37	23
	ICT and BPO Development	701.58	6,649.00	7,350.58	139.36	143.50	282.86	4
E-Government Services	E-Government Services	2,537.12	1,057.78	3,594.90	321.70	176.00	497.70	14
<b>Total</b>		<b>3,508.25</b>	<b>16,489.70</b>	<b>19,997.95</b>	<b>517.92</b>	<b>2,350.88</b>	<b>2,868.80</b>	<b>14</b>

*Source: The State Department for Information Communications Technology & Digital Economy*

#### 4.4.31 Non-financial Performance by the State Department for Information Communications Technology & Digital Economy

Table 4.45 summarises the Key Performance Indicators for the State Department for Information Communications Technology and Digital Economy in the first three months of FY 2024/25.

**Table 4.45: Non-financial performance by Programme and Sub-programme**

PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Financial Management Services	No. of Quarterly and annual reports	5	1	-4
ICT Infrastructure Connectivity	ICT Infrastructure Connectivity	Last Mile County Connectivity	No. of sites Maintained	770	660	-110
	ICT and BPO development	Konza Complex	% Completion	70	56	-14
	Digital Learning	Digital Skills	No. of innovators incubated, trained and mentored	200	511	311
E-Government Services	E-Government Services	Cyber Security Services	No. of participants trained	20	25	5

*Source: The State Department for Information Communications Technology & Digital Economy*

#### 4.4.32 Project Implementation for the State Department for Information Communications Technology & Digital Economy

Table. 4.46 summarises some of the projects undertaken by the State Department for Information Communications Technology & Digital Economy.

**Table 4.46: State Department for Information Communications Technology & Digital Economy Projects Implementation Status**

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
E-Government Support and Maintenance	01-07-18	-	GoK	10,500	246.93	12.00	1,812.61	17
Maintenance and Rehabilitation of NOFBI Phase II Expansion	01-07-16	31-12-20	GoK/ China	11,982.70	-	-	11,130.79	100
Horizontal Infrastructure Phase 1 – EPCF	03-08-18	31-12-24	GoK/ Italy	59,227.00	745.00	41.00	43,189.20	99
Connectivity to Leather Industrial Park- Kenaine	01-12-19	01-12-22	GoK	3,250.00	20.00	-	0.78	0.02
Horn of Africa Gateway Development Project	01-07-20	01-06-28	GoK/IDA	2,600.00	245.50	245.50	443.66	7

*Source: The State Department for Information Communications Technology & Digital Economy*

#### 4.4.33 The State Department for Broadcasting & Telecommunications

The State Department for Broadcasting & Telecommunications promotes the development of telecommunications policy and coordinates national government advertising services, public communications, postal and courier services, policy on the development of local content, telecommunications, postal services and electronic commerce, and government telecommunications services. The mandate is carried out by the State Department for Broadcasting & Telecommunications and its agencies, Kenya Broadcasting Corporation (KBC), Communications Authority of Kenya (CA), Postal Corporation of Kenya (PCK), Media Council of Kenya (MCK), Kenya Yearbook Editorial Board (KYEB), Kenya Institute of Mass Communication (KIMC), National Communications Secretariat (NCS), Universal Service Fund Advisory Council (USFAC) and Media Complaints Commission (MCC).

#### 4.4.34 Budget Performance by the State Department for Broadcasting & Telecommunications

The original budgetary allocation to the State Department for Broadcasting & Telecommunications in FY 2024/25 amounted to Kshs.6.06 billion, revised to Kshs. 5.71 billion in Supplementary Estimates I, compared to Kshs.7.18 billion allocated in a similar period in FY 2023/24.

#### 4.4.35 State Department for Broadcasting & Telecommunications Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.47 shows budget execution by programmes and sub-programmes under the State Department for Broadcasting & Telecommunications in the first three months of FY 2024/2025



**Table 4.47: The State Department for Broadcasting & Telecommunications Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration Planning and Support Services	General Administration, Planning and Support Services	210.02	-	210.02	33.90	-	33.90	16
Information and Communication Services	News and Information	4,266.96	-	4,266.96	511.95	-	511.95	12
	Kenya Year Book Initiative	182.75	-	182.75	30.19	-	30.19	17
	ICT and Media Regulatory Services	831.90	-	831.90	204.23	-	204.23	25
Mass Media Skills Development	Mass Media Skills Development	216.21	-	216.21	46.55	-	46.55	22
<b>Total</b>		<b>5,707.84</b>	<b>-</b>	<b>5,707.84</b>	<b>826.81</b>	<b>-</b>	<b>826.81</b>	<b>14</b>

Source: The State Department for Broadcasting & Telecommunications

Analysis of the Programme and sub-programmes shows that the ICT and Media Regulatory Services sub-programme under the Information and Communication Services Programme recorded the highest absorption rate, at 25 per cent. In contrast, the News and Information sub-programme under the Information and Communication Services Programme recorded the lowest, at 12 per cent.

#### 4.4.36 Non-financial Performance by the State Department for Broadcasting & Telecommunications

Table 4.48 summarises the Key Performance Indicators for the State Department for Livestock Development in the first three months of FY 2024/25.

**Table 4.48: Non-financial performance by Programme and Sub-programme**

PROGRAMME	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
General Administration Planning and Support Services	General Administration Planning and Support Services	Policies, legal and institutional frameworks	No. of policies developed	5	3	(2)
Information and Communication Services	News & Information Services	Public News and information services	No. of News items Produced and disseminated	25,000	5,833	(19,167)
	Kenya Yearbook Initiative	Publication	No. of Agenda Kenya Newspaper disseminated	52	13	(39)
	Media Regulatory Services	Media Regulation Services	No. of on-job Journalists trained	3,100	600	(2,500)
Mass Media Skills Development	Media Skills Development	Mass Media skills	No. of Trained media practitioners	752	27	(725)

Source: The State Department for Broadcasting & Telecommunications



#### 4.4.37 Project Implementation for the State Department for Broadcasting & Telecommunications

Table 4.49 summarises some of the projects undertaken by the State Department for Broadcasting & Telecommunications.

**Table 4.49: State Department for Broadcasting & Telecommunications Projects Implementation Status**

Project Name (a)	Project commence date (b)	Expected Dae of Completion (c)	Source of Funds) (d)	Value of the Project (Kshs. Mil-lion) (e)	Funding in Q 1, FY 2024/25 (Kshs. Mil-lion) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Mil-lion) (g)	Cumulative Expenditure as of 30th Septem-ber 2024 (Kshs. Million) (h)	Percentage (%) of Com-pletion (I=h/e)
Modernisation of Kenya News Agency	17-07- 23	30-6-27	GOK	2,918.10	-	-	187.40	6
KBC Modern Outside Broadcasting Van	07-01-23	30-06-23	GOK	360.00	-	-	-	-
KBC Solar Power	07-01-23	30-06-25	GOK	220.00	-	-	-	-
KIMC Eldoret Campus	01-07- 18	30-6-27	GOK	1,690.00	-	-	32.50	0.02
KBC Analogue to Digital TV Migration	07-01-14	30-6-27	GOK/ DONOR	6,000.00	-	-	5,769.50	96

*Source: The State Department for Broadcasting & Telecommunications*

An analysis of the project implementation status by the State Department for Broadcasting & Telecommunications revealed that no project was funded in the first three months of FY 2024/25

#### 4.4.38 The State Department for Energy

The State Department for Energy develops and manages national energy policy, thermal power development, rural electrification programme, energy regulation, security and conservation, hydropower development, geo-thermal exploration and development, and promotes renewable energy. The mandate is carried out by the State Department for Energy and its agencies, the Energy and Petroleum Regulatory Authority (EPRA), Kenya Power & Lighting Company PLC (KPLC), Kenya Electricity Generating Company PLC (KenGen), Rural Electrifica-tion and Renewable Energy Corporation (REREC), Geothermal Development Company Limited (GDC), Ken-ya Electricity Transmission Company Limited (KETRACO) and Nuclear Power and Energy Agency (NuPEA).

#### 4.4.39 Budget Performance by the State Department for Energy

The original budgetary allocation to the State Department for Energy in FY 2024/25 amounted to Kshs.69.66 billion, revised to Kshs.54.06 billion in Supplementary Estimates I, compared to Kshs.63.11 billion allocated in a similar period in FY 2023/24.

#### 4.4.40 State Department for Energy Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.50 shows budget execution by programmes and sub-programmes under the State Department for Energy in the first three months of FY 2024/2025.

**Table 4.50: The State Department for Energy Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	Administrative services	194.70	40.00	234.70	31.56	-	31.56	13
	Financial services	157.40	140.00	297.40	15.94	39.34	55.27	19
	Planning and project monitoring	21.73	-	21.73	3.35	-	3.35	15
Power Generation	Development of Nuclear Energy	500.00	50.00	550.00	125.00	-	125.00	23
	Coal Exploration and Mining	-	203.00	203.00	-	28.08	28.08	14
	Geothermal generation	1,528.79	12,719.75	14,248.54	10.38	459.68	470.06	3
Power Transmission and Distribution	National Grid System	5,161.67	20,157.40	25,319.07	11.28	1,802.71	1,814.00	7
	Rural Electrification	2,252.00	8,906.33	11,158.33	-	-	-	-
Alternative Energy Technology	Alternative Energy Technologies	65.82	1,961.00	2,026.82	11.53	106.37	117.90	6
	<b>Sub-Total</b>	<b>9,882.12</b>	<b>44,177.48</b>	<b>54,059.60</b>	<b>209.03</b>	<b>2,436.18</b>	<b>2,645.22</b>	<b>5</b>

Source: The State Department for Energy

Analysis of the Programmes and subprogrammes showed mixed prioritisation of implementing the subprogrammes. We recommend a balanced implementation of all the programmes and subprogrammes.

#### 4.4.41 Non-financial Performance by the State Department for Energy

Table 4.51 summarizes the Key Performance Indicator for the State Department for Energy the first three months of FY 2024/25.

**Table 4.51: Non-Financial Performance by Programme and Sub-programme**

PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Power Generation	Geothermal Development	Geothermal skills and human resource capacity	% Completion of KenGen Geothermal Training Centre	80	60	-20
	Nuclear Power Development	Policy, Legal and Regulatory Framework for the Nuclear Power Energy	% completion of proposed amendments to the implementation of the Nuclear Regulatory Framework	45	40	-5
	Coal Exploration and Mining	Coal power generation information	Cumulative % completion of Mui Basin Block A, B, C & D concession	75	50	-25
Power Transmission and Distribution	National Grid System	Power transmission infrastructure	Km of Electricity Transmission lines constructed	69	60	-9
	Rural Electrification	Electrification of Galana Kulalu Food Security Project	% Completion of Electrification of Galana Kulalu Food Security Project	25	22	-3
Alternative Energy Technologies	Alternative Energy Technologies	Domestic household biogas digesters	No. of domestic household biogas digesters constructed	600	61	-539

Source: The State Department for Energy

#### 4.4.42 Project Implementation for the State Department of Energy

Table 4.52 summarises some of the projects undertaken by the State Department for Energy.

**Table 4.52: State Department for Energy Projects Implementation Status**

Project Name (a)	Project commence date (b)	Expected Date of Completion (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
The Green Resilient and Expansion Energy Program (GREEN)	1/1/2024	12/31/2028	Donor	50,000	2,000.00	2,000.00	3,965.00	8
New Energy centres opened/ Expansion of Energy Centres	7/1/2023	6/30/2038	GoK	12,168		-	0.717	<1
63MW Olkaria 1 Rehabilitation	12-Jun-23	31-Dec-27	JICA-(On-lent) KenGen	15,785	-		1,768	42
Olkaria I & IV Geothermal Upgrading Power Project	28-Feb-23	30-Apr-30	KfW KenGen	8,950	-	-	-	5
East Africa Skills for Transformation & Regional Integration Project (EASTRIP)	01-Dec-22	31-Dec-26	World Bank (IDA)	1,509	100	100.00	847	60

**Source:** The State Department for Energy

Analysis of the project's implementation status indicated that all the projects were on track for their expected duration.

#### 4.4.43 The State Department for Petroleum

The State Department for Petroleum promotes the development of petroleum policy, strategic petroleum stock management, management of upstream petroleum products marketing, development of oil and gas exploration policy, develop capacity in the oil/gas sector, petroleum products, import/export marketing policy management; licensing of petroleum marketing and handling; and quality control of petroleum products. The mandate is carried out by the State Department for Petroleum and its agencies, the Kenya Pipeline Company (KPC), National Oil Corporation of Kenya (NOCK) and Kenya Petroleum Refineries Limited (KPRL).

#### 4.4.44 Budget Performance by the State Department for Petroleum

The original budgetary allocation to the State Department for Petroleum in FY 2024/25 amounted to Kshs.31.20 billion, revised to Kshs. 30.82 billion in Supplementary Estimates I, compared to Kshs.28.64 billion allocated in FY 2023/24.

#### 4.4.45 State Department for Petroleum Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.53 shows budget execution by programmes and sub-programmes under the State Department for Petroleum in the first three months of FY 2024/2025

**Table 4.53: The State Department for Petroleum Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Exploration and Distribution of Oil and Gas	Exploration of Oil and Gas	55.07	2,036.78	2,091.85	11.39	319.50	330.89	16
	Distribution of Oil and gas	-	1,463.22	1,463.22	-	94.47	94.47	6
	General Administration, Planning, and Support Services	27,264.13	-	27,264.13	3,131.95	-	3,131.95	11
<b>Total</b>		<b>27,319.21</b>	<b>3,500.00</b>	<b>30,819.21</b>	<b>3,143.33</b>	<b>413.98</b>	<b>3,557.31</b>	<b>12</b>

Source: The State Department for Petroleum

The State Department for Petroleum's overall performance was 12 per cent by the end of the first three months of FY 2024/25 against the target of 25 per cent. We recommend fast-tracking the implementation of all programmes.

#### 4.4.46 Non-financial Performance by the State Department for Petroleum

Table 4.54 summarises the Key Performance Indicator for the State Department of Petroleum in the first three months of FY 2024/25.

**Table 4.54: Non-financial performance by Programme and Sub-programme**

PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Exploration and Distribution of Oil and Gas	Oil and gas exploration	South Lokichar Oil Field	% of the preliminary activities for the make-up water pipeline undertaken	50	42	-8
	Distribution of oil and gas	Petroleum Products	Metric Tons of Petroleum Products Distributed (000')	6,960	1,601	-5,359
General Administration and Support Services	General Administration and Support Services	Fuel Prices Stabilized	No. of fuel price hike incidences reviewed and stabilized	12	3	-9

Source: The State Department for Petroleum

#### 4.4.47 Project Implementation for the State Department for Petroleum

Table 4.55 summarises some of the projects undertaken by the State Department for Petroleum.

**Table 4.55: State Department for Petroleum Projects Implementation Status**

Project Name (a)	Project commence date (b)	Expected Date of Completion (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Clean Cooking Gas for Boarding Learning Institutions	7/1/2023	6/30/2028	Gok	11,760.00	348.11	-	63.00	1
Petroleum Exploration in Block 14T	1/1/2014	6/30/2028	GoK	6,600.00	140.00	140.00	3,538.00	54
Fuel Marking	6/1/2015	1/29/2030	GoK	1,410.00	117.00	88.99	338.99	24
Preparatory activities for the Lokichar - Lamu Crude Oil Pipeline	7/1/2015	6/30/2028	GoK	10,000.00	227.00	19.73	2,968.73	30
Oil Exploration and Monitoring	7/1/2016	6/30/2030	GoK	10,283.00	475.39	159.37	6,431.37	63

*Source: The National Treasury & State Department for Petroleum*

## 4.5. Environmental Protection, Water, and Natural Resources Sector

### 4.5.1 Introduction

The Environmental Protection, Water, and Natural Resources (EPWNR) Sector comprises six MDAs: State Departments for Environment & Climate Change, Forestry, Water and Sanitation, Irrigation, Wildlife, and Mining. The sector has several autonomous and semi-autonomous government agencies. In addition, the Sector has the following entities: The National Environmental Complaint Committee, the National Environment Tribunal, the Hydrologists Registration Board, and the Wildlife Clubs of Kenya.

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

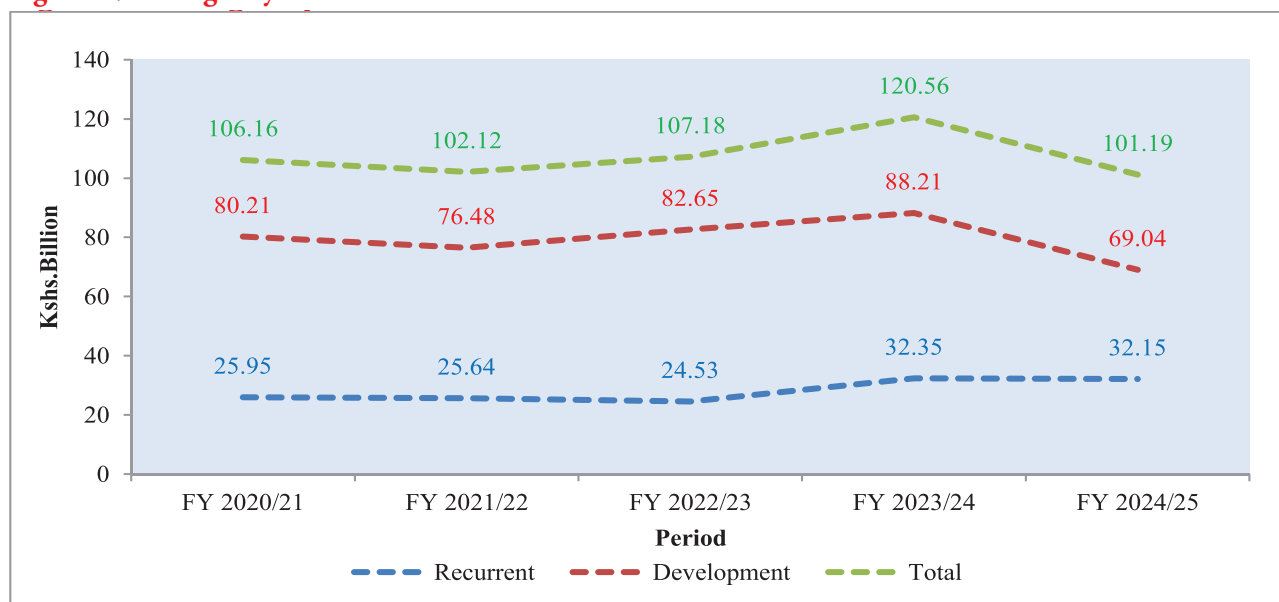
The Sector is pivotal in securing, stewarding, and sustaining the environment, Kenya's natural capital, water provision, and foreign exchange generation. It promotes socio-economic development to realise the Kenya Vision 2030 and BETA Agenda.

### 4.5.2 Budget Performance for EPWNR Sector

The budgetary allocation to EPWNR in FY 2024/2025 amounted to Kshs.109.73 billion, which was revised to Kshs. 101.20 billion in Supplementary Budget I, compared to the Kshs. 120.56 billion allocated in the previous financial year of 2023/2024. This amount represents 2 per cent of the gross national budget of Kshs. 4.37 trillion and 5 per cent of the MDAs' budget of Kshs. 2.23 trillion. The allocation included Kshs. 69.04 billion (68 per cent) for development activities and Kshs. 32.15 billion (32 per cent) for recurrent expenditure. The State Department for Water and Sanitation received the highest budgetary allocation of Kshs. 49.84 billion (49 per cent of the Sector's budget), while the State Department for Mining had the lowest budgetary allocation of Kshs. 0.99 billion (less than 1 per cent of the EPWNR Sector allocation).

Figure 4.7 shows the budgetary allocation trends of the EPWNR Sector from FY 2020/2021 to FY 2024/2025.

**Figure 4.7: Budgetary Allocation Trend for the EPWNR Sector**

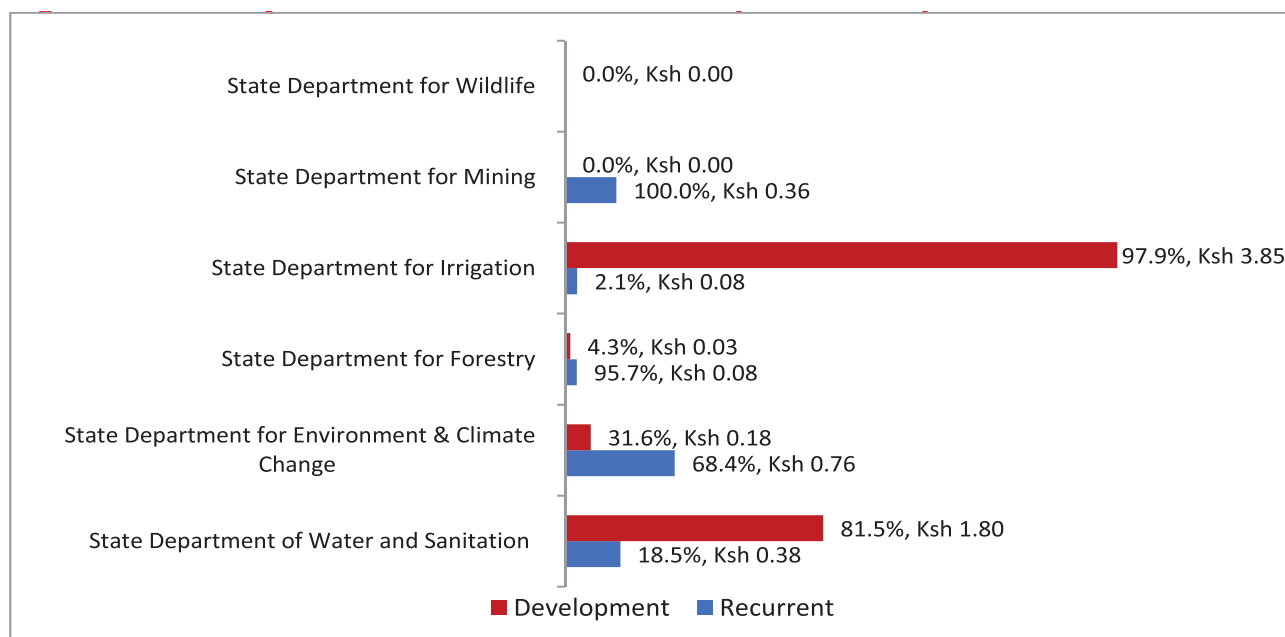


Source: National Treasury

The total exchequer issues to the EPWNR Sector amounted to Kshs.7.94 billion, representing 15 per cent of the Sector's net estimates. This amount comprised Kshs.5.86 billion for development expenditure, representing 15 per cent of development net estimates, and Kshs.2.08 billion for recurrent activities, representing 14 per cent of recurrent net estimates.

In the first three months of FY 2024/2025, the State Department for Irrigation received the highest proportion of development exchequer issues to development net estimates at 28 per cent, while the State Department for Forestry received the lowest at 2 per cent. The State Department for Environment and Climate Change recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 17 per cent. The State Department for Wildlife recorded the lowest ratio of 9 per cent. Figure 4.8 shows the exchequer issues in the EPWNR Sector in the first three months of FY 2024/2025.

**Figure 4.8: Exchequer Issues to the EPWNR Sector (Kshs. Billion)**



Source: National Treasury

The total expenditure for the EPWNR Sector amounted to Kshs16.69 billion, representing 16 per cent of the gross estimates, compared to Kshs.17.59 billion (17 per cent) recorded in a similar period in FY 2023/2024. This amount comprised Kshs.9.65 billion for the development budget, representing an absorption rate of 14 per cent, compared to 14 per cent recorded in a similar period in FY 2023/2024, and Kshs.7.04 billion for recurrent expenditure, representing 22 per cent of the recurrent gross estimates, compared to 17 per cent recorded in a similar period in FY 2023/2024. Table 4.56 shows EPWNR sector analysis of exchequer issues and expenditures in the first three months of FY 2024/25.

**Table 4.56: EPWNR Sector-Analysis of Exchequer Issues and Expenditure**

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised net budget	% of Expenditure to Revised Gross Budget	Revised Gross Budget	Revised net budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
State Department of Water and Sanitation	44.10	21.74	1.80	4.37	8	10	5.74	2.48	0.41	1.29	16	22
State Department for Environment & Climate Change	1.31	1.24	0.18	0.08	14	6	3.15	2.23	0.38	0.42	17	13
State Department for Forestry	3.05	1.50	0.03	0.35	2	11	9.03	4.48	0.76	1.76	17	19

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised net budget	% of Expenditure to Revised Gross Budget	Revised Gross Budget	Revised net budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
State Department for Irrigation	20.23	13.72	3.85	4.82	28	24	1.18	0.82	0.08	0.29	10	25
State Department for Mining	-	-	-	-			0.99	0.89	0.08	0.15	9	15
State Department for Wildlife	0.36	0.13	-	0.03	-	10	12.05	3.9	0.36	3.13	9	26
<b>Total</b>	<b>69.04</b>	<b>38.32</b>	<b>5.86</b>	<b>9.65</b>	<b>15</b>	<b>14</b>	<b>32.15</b>	<b>14.81</b>	<b>2.08</b>	<b>7.04</b>	<b>14</b>	<b>22</b>
<b>Sector Summary</b>												
	Revised Gross Budget (Kshs. Bn)		Revised Net Budget (Kshs. Bn)	Exchequer Issues (Kshs. Bn)		Expenditure (Kshs. Bn)	% of Exchequer to Revised Net Budget (Kshs. Bn)		% of Expenditure to Revised Gross Budget (Kshs. Bn)			
Development	69.04		38.32	5.86		9.65	15		14			
Recurrent	32.15		14.81	2.08		7.04	14		22			
<b>Total</b>	<b>101.19</b>		<b>53.13</b>	<b>7.94</b>		<b>16.69</b>	<b>29</b>		<b>36</b>			

Source: MDAs and National Treasury

The State Department for Irrigation recorded the highest absorption of the development budget at 24 per cent. The State Department for Environment and Climate Change recorded the lowest at 6 per cent. The State Department for Wildlife recorded the highest recurrent expenditure to gross estimates at 26 per cent. The State Department for Environment and Climate Change recorded the lowest at 13 per cent.

#### 4.5.3 The State Department of Water and Sanitation

The State Department of Water and Sanitation is mandated to protect, conserve, manage and increase access to clean and safe water and irrigation for socio-economic development. The mandate is carried out by the State Department of Water and Sanitation and its agencies, the Water Services Regulatory Board (WASREB), Water Resources Authority (WRA), Water Sector Trust Fund (WSTF), Water Works Development Agencies (WW-DAs), Kenya Water Institute (KEWI), Regional Centre on Ground Water Resources Education, Training and Research in East Africa (RCGWRETREA) and Hydrologists Registration Board (HRB).

#### 4.5.4 Budget Performance by the State Department of Water and Sanitation

The original budgetary allocation to the State Department of Water and Sanitation in FY 2024/25 amounted to Kshs.52.41 billion, revised to Kshs. 49.84 billion in Supplementary Estimates I, compared to Kshs.61.48 billion allocated in a similar period in FY 2023/24.



#### 4.5.5 State Department of Water and Sanitation Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.57 shows budget execution by programmes and sub-programmes under the State Department of Water and Sanitation in the first three months of FY 2024/2025.

**Table 4.57: The State Department of Water and Sanitation Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)	
		Recurrent	Development	Total	Recurrent	Development	Total		
General Administration, Planning and Support Services	Water Policy Management	557.82	115.00	672.82	69.62	25.00	94.62	14	
Water Resources Management	Water Resources Conservation and Protection	1,927.04	10,117.00	12,044.04	371.99	263.12	635.11	5	
	Transboundary Waters	-	70.00	70.00	-	1.15	1.15	2	
Water and Sewerage Infrastructure Development	Sewerage Infrastructure Development	3,254.84	28,497.59	31,752.43	852.16	3,926.20	4,778.36	15	
	Sanitation Infrastructure Development and Management	-	5,301.00	5,301.00	-	150.67	150.67	3	
<b>Total</b>		<b>5,739.70</b>	<b>44,100.59</b>	<b>49,840.29</b>	<b>1,293.76</b>	<b>4,366.14</b>	<b>5,659.90</b>	<b>11</b>	

*Source: The State Department of Water and Sanitation*

Analysis of the Programme and sub-programmes shows that the Sewerage Infrastructure Development sub-programme under the Water and Sewerage Infrastructure Development Programme recorded the highest absorption rate, at 15 per cent. In contrast, the Sanitation Infrastructure Development and Management sub-programme recorded the lowest absorption rate, at 3 per cent.

#### 4.5.6 Non-financial Performance by the State Department of Water and Sanitation

Table 4.58 summarises the Key Performance Indicators for the State Department for Water and Sanitation in the first three months of FY 2024/25.

**Table 4.58: Non-financial performance by Programme and Sub-programme**

PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
General Administration, Planning and Support services	Water Policy Management	New infrastructure	% completion of the project	4	3	1
Water Resources Management	Water Resources Conservation and Protection	Water Quality Reports	No. of water supplies sampled	50	20	-
	Trans-boundary Waters	Integrated watershed management of Malaba River Basin and construction of Angololo Multipurpose dam	Construction of Angololo Multipurpose Dam (%)	5	1	-4

PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Water and Sewerage Infrastructure Development	National Water and Sanitation investment	Water supply and sewerage services	% completion of the project	40	29	-11
	Sanitation Infrastructure Development and Management	Improved Water services to Eldoret	% completion of the Kipkarren Dam Water Supply project	70	50	-20

Source: The State Department of Water and Sanitation

#### 4.5.7 Project Implementation for the State Department of Water and Sanitation

Table. 4.59 summarises some of the projects undertaken by the State Department of Water and Sanitation.

**Table 4.59: Projects Implementation by the State Department of Water and Sanitation**

Project Name (a)	Project commence date (b)	Expected Date of Project Completion (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Kenya Water Master Plan	Jul-24	Aug-25	GoK	100	10.00	-	-	-
Horn of Africa Groundwater for Resilience Programme	Jan-23	Dec-27	GoK and Foreign Borrowing	1,800.00	100.00	14.36	84.36	0.84
Kenya Water Sanitation and Hygiene	Apr-24	May-30	GoK and Foreign Borrowing	59,830	270.00	6.96	6.96	0.03
Tana Water Works Development Agency.	Jul-24	Jun-25	GoK	590	35.00	17.50	167.50	4.79
Mbere South Water Supply (TWWDA)	Jul-24	Jul-27	GoK	2,100	75.00	37.50	70.5	0.94

Source: The State Department of Water and Sanitation

#### 4.5.8 The State Department for Irrigation

The State Department for Irrigation promotes National Irrigation Policy and Management, Water Harvesting and Storage for Irrigation, Management of Irrigation Schemes, Water Storage and Flood Control Management Mapping, Designating and Developing Areas ideal for Irrigation Schemes, Development of Irrigation infrastructure, and Land Reclamation. The State Department for Irrigation and its agencies, The National Irrigation Authority and National Water Harvesting and Storage Authority (NWHSA), carry out the mandate.

#### 4.5.9 Budget Performance by the State Department for Irrigation

The original budgetary allocation to the State Department for Irrigation in FY 2024/25 amounted to Kshs.23.13 billion, revised to Kshs. 21.41 billion in Supplementary Estimates I, compared to Kshs.24.73 billion allocated in FY 2023/24.

#### 4.5.10 State Department for Irrigation Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.60 shows budget execution by programmes and sub-programmes under the State Department for Irrigation in the first three months of FY 2024/2025

**Table 4.60: The State Department for Irrigation Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Irrigation and Land Reclamation	Land Reclamation	35.45	120.00	155.45	14.25	1.36	15.61	10
	Irrigation and Drainage	550.85	15,874.59	16,425.44	63.15	4,060.56	4,123.71	25
	Irrigation Water Management	24.60	370.00	394.60	1.90	21.52	23.42	6
Water Storage and Flood Control	Water Storage and Flood Control	407.86	1,504.00	1,911.86	89.47	351.00	440.47	23
Water Harvesting and Storage for Irrigation	Water Storage for Irrigation	-	1,270.00	1,270.00	-	151.95	151.95	12
	Water Harvesting for Irrigation	17.20	1,090.00	1,107.20	1.03	235.88	236.91	21
Water Harvesting and Storage for Irrigation	Administrative Services	142.36	-	142.36	29.56	-	29.56	21
<b>Total</b>		<b>1,178.32</b>	<b>20,228.59</b>	<b>21,406.91</b>	<b>199.36</b>	<b>4,822.27</b>	<b>5,021.63</b>	<b>23</b>

Source: The State Department for Irrigation

Analysis of the Programme and sub-programmes shows that the Irrigation and Drainage sub-programme under the Irrigation and Land Reclamation Programme recorded the highest absorption rate, at 25 per cent. In contrast, the Irrigation Water Management sub-programme recorded the lowest absorption rate, at 6 per cent.

#### 4.5.11 Non-financial Performance by the State Department for Irrigation

Table 4.61 summarises the Key Performance Indicators for the State Department of Lands and Physical Planning in the first three months of FY 2024/25.

**Table 4.61: Non-financial performance by Programme and Sub-programme**

PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Irrigation And Land Reclamation	Land Reclamation	Land Reclamation Policy and legal framework	Land Reclamation Policy	1	0	-1
	Irrigation and Drainage	Bura Gravity Canal	% completion	100	91	-9
	Irrigation Water Management	Technical support to Counties to form CIDUs	No of Counties supported	12	1	-11
Water Harvesting And Storage For Irrigation	Water Storage for Irrigation	Feasibility studies for PPP Undertaken	No. of studies	6	3	-3
	Water Harvesting for Irrigation	Drought Mitigation projects developed	% Completion of projects	100	48	-52
Water Storage And Flood Control	Water Storage for Irrigation	Siyoi-Muruny Dam and Water Supply constructed	% completion	93.5	85	-8.50

Source: The State Department for Irrigation

#### 4.5.12 Project Implementation for the State Department for Irrigation

Table 4.62 summarises some of the State Department for Irrigation projects.

**Table 4.62: State Department for Irrigation Projects Implementation Status**

Project Name (a)	Project commence date (b)	Expected Date of Project Completion (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Drought Mitigation Projects	Jul-24	Jun-27	GoK	20,000	600	150	150.00	1
Kwa Kineneene Dam	Jul-24	Jun-25	GoK	50	25	-	-	-
Monitoring and Evaluation of Projects	Jul-23	Jun-30	GoK	1000	150	53	109.12	11
Upgrading of Ahero Irrigation Development Project	Jul-23	Jun-26	GoK/Donor	770	400	141	190.45	25
Loitokitok Water Pan	Oct-24	Sep-25	GoK	50	25	-	-	-

**Source:** The State Department for Irrigation

### 4.5.13 The State Department for Environment & Climate Change

The State Department for Environment & Climate Change is mandated to undertake National Environment Policy and Management, Climate Change/Action Policy, Promotion of low carbon technologies to reduce Emission; Restoration and Protection of Strategic Water Towers, Protection and Conservation of the Natural Environment; Pollution Control; Lake Victoria Environmental Management Programme; Restoration of Lake Naivasha Basin; Meteorological Service; and Conservation and Protection of Wetlands. The mandate is carried out by the State Department for Environment & Climate Change and its agencies, National Environment Management Authority (NEMA), National Environment Trust Fund (NETFUND) and Kenya Water Towers Agency (KWTa).

### 4.5.14 Budget Performance by the State Department for Environment & Climate Change

The original budgetary allocation to the State Department for Environment & Climate Change in FY 2024/25 amounted to Kshs.5.02 billion, revised to Kshs. 4.46 billion in Supplementary Estimates I compared to Kshs.6.24 billion allocated in a similar period in FY 2023/24.

### 4.5.15 State Department for Environment & Climate Change Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.63 shows budget execution by programmes and sub-programmes under the State Department for Environment & Climate Change in the first three months of FY 2024/2025.

**Table 4.63: The State Department for Environment & Climate Change Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Environment Management and Protection	Climate Change Adaptation and Mitigation	-	40.00	40.00	-	5.77	5.77	14
	Policy and Governance in Environment Management	149.21	-	149.21	24.09	-	24.09	16
	National Environment Management	1,359.00	1,097.80	2,456.80	114.75	65.16	179.91	7
General Administration, Planning and Support Services	General Administration, Planning and Support Services	553.06	-	553.06	81.09	-	81.09	15
Modernisation of Meteorological Services	Modernisation of Meteorological Services	1,092.27	102.00	1,194.27	198.66	-	198.66	17
	Advertent Weather Modification	-	48.00	48.00	-	-	-	-
Water Towers Rehabilitation and Conservation	Water Towers Rehabilitation and Conservation	-	20.00	20.00	-	-	-	-
<b>Total</b>		<b>3,153.54</b>	<b>1,307.80</b>	<b>4,461.34</b>	<b>418.59</b>	<b>70.93</b>	<b>489.52</b>	<b>11</b>

Source: The State Department for Environment & Climate Change

The Modernisation of Meteorological Services sub-programme under the Modernization of Meteorological Services Programme recorded the highest absorption rate, at 17 percent. Conversely, the Water Towers Rehabilitation and Conservation sub-programmes did not attract funding in the first three months of FY 2024/25.

#### 4.5.16 Non-financial Performance by the State Department for Environment & Climate Change

Table 4.64 summarises the Key Performance Indicators for the State Department for Environment and Climate Change in the first three months of FY 2024/25.

**Table 4.64: Non-financial performance by Programme and Sub-programme**

PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 <sup>th</sup> September 2024	Variance
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Environment and Climate Change policies, strategies, bills, regulations, guidelines developed and reviewed	No. of policies developed	2	1	-1
Environment Management and Protection	Policy & Governance in Environment Management	Small-scale gold miners trained in mercury-free gold mining	No. of small-scale miners trained	1,050	-	-1,050
	National Environmental Management	Stakeholders sensitised on environmental management and conversation	No. of stakeholders sensitised	70	20	-50
Meteorological Services	Modernisation of Meteorological services	Weather forecast issued	No. of weather forecasts	984	246	-738

PROGRAMME	SUB-PRO-GRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 <sup>th</sup> September 2024	Variance
Water Towers Conservation	Water Towers Rehabilitation and Conservation	Water Towers rehabilitated	Ha of degraded water towers rehabilitated	150	-	-150

*Source: The State Department for Environment & Climate Change*

#### 4.5.17 Project Implementation for the State Department for Environment & Climate Change

Table 4.65 summarises some of the projects undertaken by the State Department for Environment & Climate Change.

**Table 4.65: State Department for Environment & Climate Change Projects Implementation Status**

Project Name (a)	Project commence date (b)	Expected Date of Project Completion (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
The Global Development, Review and Update of National Implementation Plans (NIPS) under the Stockholm Convention on Persistent Organic Pollutants (POPs)	July, 2023	June, 2026	Donor	200	11.50	0.77	0.77	7
Kenya's Enhanced Transparency Programme (ETP) Reporting to the UNFCCC	July, 2023	June, 2026	Donor	200	5	2.20	2.20	44
Lake Victoria Climate Resilience & Environmental Management Project (LVCREMP)	July 2022	June 2026	GoK	6,600	5	2.76	2.76	55
Early Action Support	July 2024	August 2025	Donor	33.37	6.50	2.75	2.75	42
Increasing Global Implementation of GHS	July 2024	June 2028	Donor	60	5	-	-	-

*Source: The National Treasury & State Department for Environment & Climate Change*

Analysis of the project implementation Status showed that the Kenya Enhanced Transparency Programme (ETP) and the Global Review and Update of National Implementation Plans were behind the planned project implementation schedule. We recommend fast-tracking the implementation of these projects.

#### 4.5.18 The State Department for Forestry

The State Department for Forestry is mandated to promote Forestry Development policy, Forestry Management Support in Climate Change/Action Policy and Development of Forests, Re-forestation, and Agro-forestry Forestry Development Policy; Administration of forestry research to realise ecological balance within forests; Administration of the regulations on the timber harvesting and trade of timber and timber products; Collaboration with local communities and Indigenous groups in forest management; decisions in promoting sustainable livelihoods; and Public education on forest conservation for sustainable development. The mandate is carried out by the State Department for Forestry and its agencies, the Kenya Forest Service (KFS) and Kenya Forest Research Institute (KEFRI).

#### 4.5.19 Budget Performance by the State Department for Forestry

The original budgetary allocation to the State Department for Forestry in FY 2024/25 amounted to Kshs.13.06 billion, revised to Kshs.12.08 billion in Supplementary Estimates I, compared to Kshs14.38 billion allocated in a similar period in FY 2023/24.

#### 4.5.20 State Department for Forestry Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.66 shows budget execution by programmes and sub-programmes under the State Department for Forestry in the first three months of FY 2024/2025

**Table 4.66: The State Department for Forestry Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Forest Management and Water Towers Conservation	Forest Resources Conservation Management	7,471.53	3,048.00	10,519.53	755.85	348.58	1,104.43	10
	Forest Research and Development	1,423.00	-	1,423.00	354.33	-	354.33	25
	Water Towers Rehabilitation and Conservation	-	-	-	0.91	-	0.91	-
	Agroforestry Services	8.52	-	8.52	-	-	-	-
	General administration and planning	128.64	-	128.64	14.38	-	14.38	11
<b>Total</b>		<b>9,031.68</b>	<b>3,048.00</b>	<b>12,079.68</b>	<b>1,125.48</b>	<b>348.58</b>	<b>1,474.06</b>	<b>12</b>

Source: The State Department for Forestry

The Forest Research and Development sub-programme had the highest absorption rate, at 25 per cent. In contrast, the Agroforestry Services sub-programme did not attract funding in the first three months of FY 2024/25.

#### 4.5.21 Non-financial Performance by the State Department for Forestry

Table 4.67 summarises the Key Performance Indicators for the State Department for Forestry in the first three months of FY 2024/25.

**Table 4.67: Non-financial performance by Programme and Sub-programme**

PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Forest Resources Conservation and Management	Forest Conservation and Management	Tree seeds & seedlings	Kgs of seeds produced	100,000	5,016	(94,984)
	Forest Research and Development	Seed sources	Ha of seed sources maintained	72	47	(25)
	Ecological Restoration and Biodiversity Conservation	Terraces installed in the Suswa-Lake Magadi-Migori catchment	No. Kilometres of terraces done	40	0	(40)
Agroforestry and Commercial Forestry Development	Agroforestry development	National agroforestry strategy developed	% completion	100	80	(20)
	Commercial forestry development	The National Commercial Forestry Strategy developed	% completion	100	50	(50)
General Administration, Planning and Support services	Forestry Governance	Forestry policies, bills and regulations	No. of regulations developed	4	0	(4)

Source: The State Department for Forestry



#### 4.5.22 Project Implementation for the State Department for Forestry

Table 4.68 summarises some of the State Department for Forestry projects.

**Table 4.68: State Department for Forestry Projects Implementation Status**

Project Name (a)	Project commence date (b)	Expected Date of Project Completion (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Tree Growing Campaign and Rangeland Restoration Headquarter	01-Jul-2019	30-Jun-2032		300,000	150	-	2,363	1
Establishment of Nurseries, Water Supply systems and Water Desalination to support Seedlings Project	01-Jul-2022	30-Jun-2032		1,027	-	-	74	7
Construction of tree seed processing units	01-Jan-2017	30-Jun-2030		2,155	-	-	699	32
Capacity Development Project for Technologies in Forest Fire Management in Kenya	01-Jul-2022	01-Jun-2027		3,339	1,072,	297	2,212	66
KFS-Tree Growing Campaign and Rangeland Restoration	01-Jul-2019	30-Jun-2032		200,000	250	-	1,145	1

**Source:** The National Treasury & State Department for Forestry

\* Information not provided by the MDA.

#### 4.5.23 The State Department for Mining

The State Department for Mining is mandated to Develop a policy on Extractive Industry, Conduct mineral exploration & develop mining policy management, Prepare inventory and mapping of mineral resources, Co-ordinate mining and minerals development policy; Develop policies on the management of quarrying of rocks and industrial minerals; Ensure management of health conditions and health and safety in mines; Conduct mining capacity development and value addition; and Maintain geological data (research, collection, collation, analysis). The mandate is carried out by the State Department for Mining and its agencies, the National Mining Corporation, the Geologists Registration Board and the Mineral Rights Board.

#### 4.5.24 Budget Performance by the State Department for Mining

The original budgetary allocation to the State Department for Mining in FY 2024/25 amounted to Kshs.1.76 billion, revised to Kshs. 0.99 billion in Supplementary Estimates I, compared to Kshs.2.51 billion allocated in a similar period in FY 2023/24.



#### 4.5.25 State Department for Mining Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.69 shows budget execution by programmes and sub-programmes under the State Department for Mining in the first three months of FY 2024/2025.

**Table 4.69: The State Department for Mining Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	General Administration, Planning and Support Services	396.32	-	396.32	68.22	-	68.22	17
Mineral Resources Management	Mineral Resources Development	-	-	-	-	-	-	-
	Geological survey and mineral exploration	307.62	-	307.62	31.04	-	31.04	10
Geological Survey and Geoinformation Management	Geological Survey	290.92	-	290.92	47.02	-	47.02	16
	Geo-information Management	-	-	-	-	-	-	-
<b>Total</b>		<b>994.87</b>	<b>-</b>	<b>994.87</b>	<b>146.28</b>	<b>-</b>	<b>146.28</b>	<b>15</b>

Source: The State Department for Mining

The General Administration, Planning, and Support Services sub-programme recorded the highest absorption rate, at 17 percent, while the Geological Survey and Mineral Exploration Sub-Programme recorded the lowest, at 10 percent.

#### 4.5.26 Non-financial Performance by the State Department for Mining

Table 4.70 summarises the Key Performance Indicator for the State Department of Mining in the first three months of FY 2024/25.

**Table 4.70: Non-financial performance by Programme and Sub-programme**

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Geological Surveys and Geo-information Management	Geological Surveys	Geological maps digitalised and vectorised	Number of Geological maps digitalised and vectorised	50	10	-40
Mineral Resource Management	Mineral Exploration	Mineral Dealing Rights Granted	Number of Mineral Dealing Rights Granted	200	88	-112
General Administration and Support Services	Administrative and Support Services	Monitoring and Evaluation (M&E) conducted	No. of M&E Reports	4	1	-3

Source: The State Department for Mining

#### 4.5.27 Project Implementation for the State Department for Mining

Table. 4.71 summarises some of the projects undertaken by the State Department for Mining.

**Table 4.71: State Department for Mining Projects Implementation Status**

Project Name (a)	Project commence date (b)	Expected Date of Project Completion (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Mineral Certification Laboratory	1-Jul-15	30-Jun-26	GoK	1,326.0	-	-	-	27
Geological Mapping and Mineral Exploration	1-Jul-15	30-Jun-32	GoK	1,861.0	-	-	-	30
Geo Technical Site Investigations	1-Jun-19	30-Jun-32	GoK	694.0	-	-	-	6
Geological Data Bank Project	8-Jul-15	6-Jun-27	GoK	400.0	-	-	-	51
Online Transactional Mining Cadastre Portal	1-Jul-16	30-Jun-26	GoK	420.0	-	-	-	38
Mineral Audit Support - Headquarters	1-Jul-16	8-Jun-26	GoK	800.0	-	-	-	65
Rehabilitation of Madini House - HQ	3-Jul-17	10-Apr-30	GoK	300.0	-	-	-	34
Gemstone Value Addition Centre- Taita Taveta	1-Jul-16	30-Jun-26	GoK	120.0	-	-	-	91

**Source:** The National Treasury & State Department for Mining

An analysis of the project implementation status by the State Department for Mining revealed that no project was funded in the first three months of FY 2024/25.

#### 4.5.28 The State Department for Wildlife

The State Department for Wildlife is mandated to undertake the Wildlife Conservation and Protection Policy; Protection of Wildlife Heritage; Management of National Parks, Reserves and Marine Parks; Wildlife Biodiversity Management and Protection; Sustainable Wildlife Biodiversity Economy; Collaboration with Wildlife Clubs of Kenya; Management of Wildlife Dispersal Areas in collaboration with Partners; Wildlife Conservation Training and Research; Wildlife Conservation Education and Awareness; Wildlife Biodiversity International Obligations and Multilateral Agreements; Human-Wildlife Conflict Mitigation and Response Policy; and Wildlife Sector Governance and Coordination. The mandate is carried out by the State Department for Wildlife and its agencies, the Kenya Wildlife Service (KWS), the Kenya Wildlife Research and Training Institute (WRTI), and the Wildlife Conservation Trust Fund (WCTF).

#### 4.5.29 Budget Performance by the State Department for Wildlife

The original budgetary allocation to the State Department for Wildlife in FY 2024/25 amounted to Kshs.14.34 billion, revised to Kshs. 12.41 billion in Supplementary Estimates I, compared to Kshs.11.22 billion allocated in a similar period in FY 2023/24.

#### 4.5.30 State Department for Wildlife Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.72 shows budget execution by programmes and sub-programmes under the State Department for Wildlife in the first three months of FY 2024/2025

**Table 4.72: The State Department for Wildlife Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Wildlife Conservation and Management	Wildlife Security, Conservation and Management	11,176.65	335.00	11,511.65	2,859.71	21.93	2,881.65	25
	Wildlife Research and Development	656.27	25.00	681.27	248.49	12.50	260.99	38
	Administrative Services	221.15	-	221.15	24.37	-	24.37	11
<b>Total</b>		<b>12,054.08</b>	<b>360.00</b>	<b>12,414.08</b>	<b>3,132.57</b>	<b>34.43</b>	<b>3,167.01</b>	<b>26</b>

Source: The State Department for Wildlife

The Wildlife Research and Development sub-programme had the highest absorption rate, at 38 per cent, while the Administrative Services Sub-Programme recorded the lowest at 11 per cent.

#### 4.5.31 Non-financial Performance by the State Department for Wildlife

Table 4.73 summarises the Key Performance Indicators for the State Department for Wildlife in the first three months of FY 2024/25.

**Table 4.73: Non-financial performance by Programme and Sub-programme**

Programme	Sub-programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Wildlife Conservation and Management	Wildlife Security, Conservation and Management	Wildlife conserved	% Rate of response to clinical interventions	100	100 0	-
		Wildlife Resource centers	% Completion of Learning Resource centres	76.5	64	-12.5
	Wildlife Research and Training Institute	Construction& Equip- ping of Four Field Research Centers	% Completion status	25	-	-25
		Wildlife Population and Habitat Monitoring	No. of Wildlife Research Reports published and publicised	10	3	-7
	Administrative Services	Planning M&E services	No. of Performance Review Reports	4	1	-3

Source: The State Department for Wildlife

#### 4.5.32 Project Implementation for the State Department for Wildlife

Table 4.74 summarises some of the projects undertaken by the State Department for Wildlife

**Table 4.74: State Department for Wildlife Projects Implementation Status**

Project Name (a)	Project commencement date (b)	Expected Date of Project Completion (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Provision of Water for Wildlife in Protected Areas- Drilling Boreholes	July, 2023	June 2031	GOK	885	-	-	113.0	13
Construction & Equipping of Four Research and Training Centres	July, 2022	June, 2026	GOK	1,101	-	-	75	7
Combating Poaching and Illegal Wildlife Trafficking Int. Approach	July, 2020	June 2025	GOK/ Donor	502	100	22	359	72
Rehabilitation of Research and Training Facilities in Naivasha HQ	July, 2022	June, 2024	GOK	195	13	-	106	54
National Integrated Wildlife Data Portal	July, 2023	June 2025	GOK	85	-	-	23	27

**Source:** The State Department for Wildlife

The State Department for Wildlife analysed the project implementation status and revealed that only two projects were funded in the first three months of FY 2024/25.

## 4.6. General Economic and Commercial Affairs Sector

### 4.6.1 Introduction

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

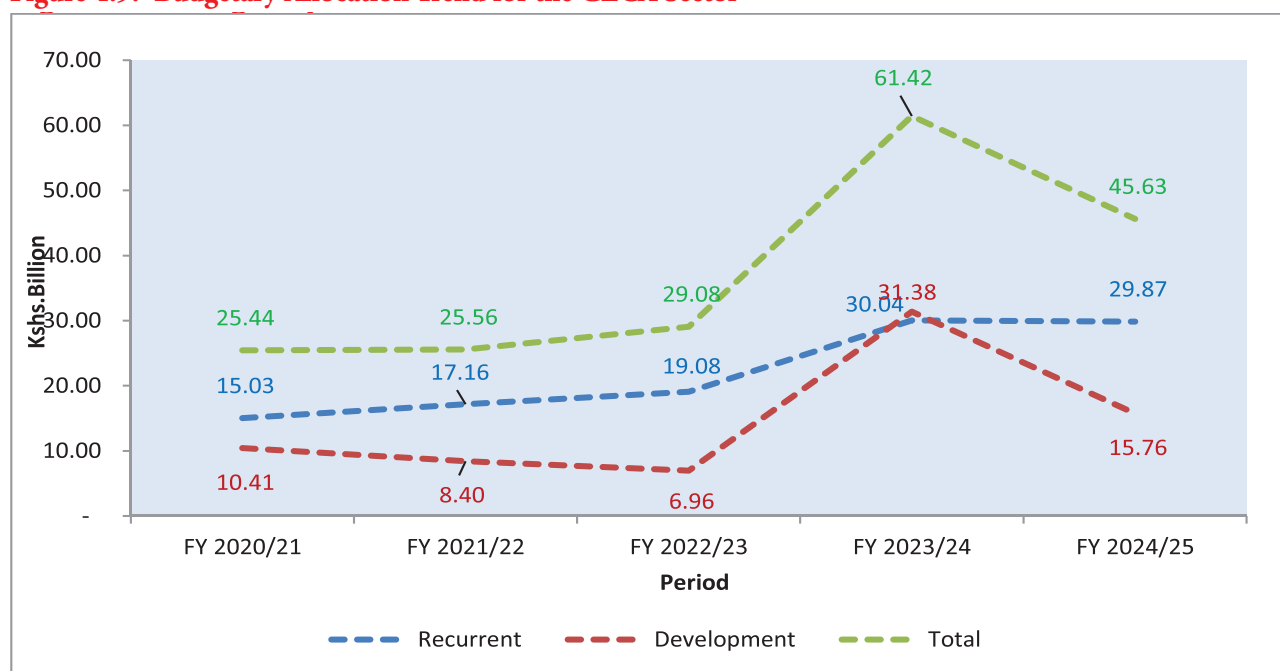
The main objectives of the Sector over the MTEF period are to transform Micro, Small, and Medium Enterprises (MSMEs), promote and sustain tourism, promote industrial development investments, enhance trade and ease of doing business, promote growth and development of cooperatives and the MSMEs Sector,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

### 4.6.2 Budget Performance for GECA Sector

The budgetary allocation to GECA in FY 2024/2025 amounted to Kshs.57.72 billion, revised to Kshs. 45.63 billion in Supplementary Budget I, compared to the Kshs.61.42 billion allocated in the previous financial year of 2023/2024. This amount represents 1 per cent of the gross national budget of Kshs. 4.37 trillion and 2 per cent of the MDAs' budget of Kshs. 2.23 trillion. The allocation included Kshs. 15.76 billion (35 per cent) for development activities and Kshs. 29.87 billion (65 per cent) for recurrent expenditure. The State Department for Tourism received the highest budgetary allocation of Kshs. 10.32 billion (23 per cent of the Sector's budget), while the State Department for East African Community had the lowest budgetary allocation of Kshs. 0.57 billion (1 per cent of the GECA Sector allocation).

Figure 4.9 shows the budgetary allocation trends of the GECA Sector from FY 2020/2021 to FY 2024/2025.

**Figure 4.9: Budgetary Allocation Trend for the GECA Sector**

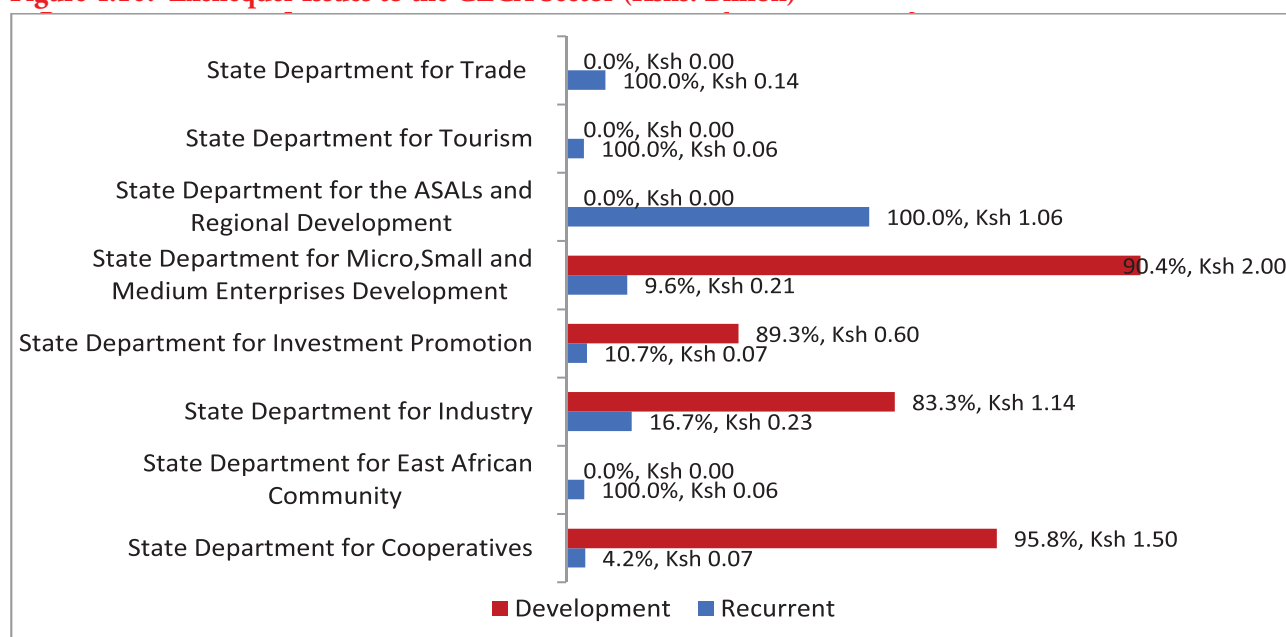


Source: National Treasury

The total exchequer issues to the GECA Sector amounted to Kshs.7.14 billion, representing 23 per cent of the Sector's net estimates. This amount comprised Kshs.5.25 billion for development expenditure, representing 35 per cent of development net estimates, and Kshs.1.90 billion for recurrent activities, representing 12 per cent of recurrent net estimates.

In the first three months of FY 2024/2025, the State Department for Cooperative received the highest proportion of development exchequer issues to development net estimates at 75 per cent, while the State Department for Industry received the lowest at 34 per cent. The State Department for ASALs and Regional Development recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 24 per cent. The State Department for Cooperative recorded the lowest proportion of 1 per cent. Figure 4.10 shows the exchequer issues in the GECA Sector in the first three months of FY 2024/2025.

**Figure 4.10: Exchequer Issues to the GECA Sector (Kshs. Billion)**



Source: National Treasury

The total expenditure for the GECA Sector amounted to Kshs.10.68 billion, representing 23 per cent of the gross estimates, compared to Kshs.6.32 billion (10 per cent) recorded in a similar period in FY 2023/2024. This amount comprised Kshs.6.21 billion for the development budget representing an absorption rate of 39 per cent, compared to 2 per cent recorded in a similar period in FY 2023/2024, and Kshs.4.47 billion for recurrent expenditure representing 15 per cent of the recurrent gross estimates, compared to 19 per cent recorded in a similar period in FY 2023/2024. Table 4.75 analyses exchequer issues and expenditures to the GECA sector in the first three months of FY 2024/25.

**Table 4.75: GECA Sector-Analysis of Exchequer Issues and Expenditure**

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
State Department for Cooperatives	2.00	2.00	1.50	1.75	75	87	6.71	5.56	0.07	1.08	1	16
State Department for East African Community	-	-	-	-	-	-	0.57	0.57	0.06	0.08	11.	15
State Department for Industry	3.34	3.34	1.14	2.12	34	63	2.21	1.77	0.23	0.35	13	16
State Department for Investment Promotion	1.20	1.20	0.60	0.23	50	19	1.17	0.66	0.07	0.25	11	22

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
State Department for Micro, Small and Medium Enterprises Development	4.53	4.43	2.00	1.47	45	32	1.49	1.03	0.21	0.21	21	14
State Department for the ASALs and Regional Development	3.93	3.63	-	0.63	-	16	4.81	4.33	1.06	1.74	24	36
State Department for Tourism	0.47	-	-	-	-	-	9.85	0.54	0.06	0.08	11	1
State Department for Trade	0.29	0.29	-	-	-	-	3.07	1.45	0.14	0.67	9	22
<b>Total</b>	<b>15.76</b>	<b>14.89</b>	<b>5.25</b>	<b>6.21</b>	<b>35</b>	<b>39</b>	<b>29.87</b>	<b>15.91</b>	<b>1.90</b>	<b>4.47</b>	<b>12</b>	<b>15.0</b>
<b>Sector Summary</b>												
	Revised Gross Budget		Revised Net Budget		Exchequer Issues		Expenditure		% of Exchequer to Revised Net Budget		% of Expenditure to Gross Budget	
Development	15.76		14.89		5.25		6.21		35		39	
Recurrent	29.87		15.91		1.90		4.47		12		15	
<b>Total</b>	<b>45.63</b>		<b>30.8</b>		<b>7.15</b>		<b>10.68</b>		<b>23</b>		<b>23</b>	

Source: MDAs and National Treasury

The State Department for Cooperatives recorded the highest absorption of the development budget, at 87 per cent, while the State Department for ASALs and Regional Development recorded the lowest, at 16 per cent. The State Department for ASALs and Regional Development recorded the highest recurrent expenditure to gross estimates, at 36 per cent, while the State Department for Tourism recorded the lowest, at 1 per cent.

#### 4.6.3 The State Department for Trade

The State Department for Trade promotes Trade Policy; Export Development and Promotion; promotes e-commerce; trade negotiations, and advisory services; champions trade integration in the COMESA, CFTA, EPA, AFTA, etc.; Liaising and Coordinating with UNCTAD and WTO on Trade Matters; Enforcement of International Trade Laws, Negotiations and Agreements; Protection of Kenyan Goods against Dumping and Subsidized Imports and recommending Countervailing Measures; Coordination of multi-Agency Task Force on the Elimination of Illicit Trade and Counterfeits; Liaison with International Trade bodies for National Development; Management of weight and measurement in Trade; Promotion and Regulation of the Wholesale and Retail Trade; and Promotion of Fair-Trade Practices and Consumer Protection. The mandate is carried out by the State Department for Trade and its agencies, the Kenya National Trading Corporation (KNTC), Kenya Export Promotion and Branding Agency (KEPROBA), Warehouse Receipt System Council (WRSC), Kenya Trade Remedies Agency (KETRA), Kenya Consumer Protection Advisory Committee (KECOPAC) and Kenya National Multi Commodities Exchange Limited (KOMEX).

#### 4.6.4 Budget Performance by the State Department for Trade

The original budgetary allocation to the State Department for Trade in FY 2024/25 amounted to Kshs.3.6 billion, revised to Kshs. 3.36 billion in Supplementary Estimates I compared to Kshs.2.41 billion allocated in FY 2023/24.

#### 4.6.5 State Department for Trade Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table.4.76 shows budget execution by programmes and sub-programmes under the State Department for Trade in the first three months of FY 2024/2025.

**Table 4.76: The State Department for Trade Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Domestic Trade and Enterprise Development	Promotion of Local Content	181.45	-	181.45	21.37	-	21.37	12
	Development Promotion and Regulation of wholesale and Retail Trade	1,588.59	-	1,588.59	397.15	-	397.15	25
Fair Trade Practices and Compliance Standards	Enforcement of Intellectual Property Rights and Trade Remedies Measures	24.10	-	24.10	-	-	-	-
	Enforcement of Legal Metrology	69.74	-	69.74	6.03	-	6.03	9
	Consumer Protection	22.20	-	22.20	-	-	-	-
International Trade Development and Promotion	Market Diversification and Access	451.33	-	451.33	101.46	-	101.46	22
	Export Trade Development, Promotion and National Branding	371.13	-	371.13	91.29	-	91.29	25
General Administration, Support Services and Planning	General Administration, Support Services and Planning	363.20	-	363.20	52.50	-	52.50	14
<b>Total</b>		<b>3,071.74</b>	<b>-</b>	<b>3,071.74</b>	<b>669.80</b>	<b>-</b>	<b>669.80</b>	<b>22</b>

*Source: The State Department for Trade*

The State Department for Trade's overall programmes and sub-programmes performance was 22 per cent by the end of the first three months of the FY 2024/25 against the target of 25 per cent.

#### 4.6.6 Non-financial Performance by the State Department for Trade

Table 4.77 presents a summary of the Key Performance Indicators for the State Department for Wildlife in the first three months of FY 2024/25.



**Table 4.77: Non-Financial Performance by Programme and Sub-programme**

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Trade Development and Market Interventions	Enabling environment for business growth	Trade Sector Forum on Implementation of the National Trade Agenda	No. of fora held on trade issues	1	1	0
	Development, Promotion and Regulation of the Wholesale and Retail Trade	Operational Warehouse Receipt System Services	No. of financial institutions' capacity built	10	7	(3)
	Development and Promotion of BETA Priority Value Chains	Exporters capacity built on fresh produce export market requirements	No. of training on export opportunities/market requirements	12	12	-
Fair Trade Practices and Compliance with Standards.	Enforcement of Trade Remedies	Operationalization of Kenya Trade Remedies Agency	No. of employee's capacity built	5	1	(4)
	Enforcement of Legal Metrology	Weights and Measures Compliance and Standards enhanced	No. of weighing and measuring equipment verified at strategic national installations	120	21	(99)
	Consumer Protection	Consumer Protection enhanced	The National Consumer Protection Policy developed	1	1	-
International Trade Development and Promotion	Market Access and Diversification	Increased Market access and diversification	No. of Regional Trade engagements/negotiations undertaken	5	11	6
	Export Trade Development, Promotion and Nation Branding	Kenyan Export Products	No. of Small and Medium Enterprises trained in exporting	200	80	(120)
General Administration, Support Services, and Planning	General Administration, Support Services, and Planning	Asset and liability management	% of Assets captured in the asset register	100	25	25

Source: The State Department for Trade

#### 4.6.7 Project Implementation for the State Department for Trade

Table 4.78 summarises some of the projects undertaken by the State Department for Trade.

**Table 4.78: State Department for Trade Projects Implementation Status**

Project Name (a)	Project commencement date (b)	Expected Date of Project Completion (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Warehouse Receipt System Council/ Development of Warehouse Receipt System	7th January 2020	30th June 2028	GoK	1,200	-	-	200	17
Establishment of Commodities Exchange Platform (KOMEX)	1st July 2023	30th June 2028	GoK	5,000	290	-	422.99	8

Project Name (a)	Project commencement date (b)	Expected Date of Project Completion (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Warehouse Refurbishment (KNTC)	7th April 2020	7th March 2025	GoK	1,170	-	-	232	20

*Source: The National Treasury & State Department for Trade*

An analysis of the project implementation status by the State Department for Trade revealed that no project was funded in the first three months of the FY 2024/25.

#### 4.6.8 The State Department for the ASALs and Regional Development

The State Department for the ASALs and Regional Development promotes Arid and Semi-Arid Lands Policy; Coordination of Planning, and Development for Arid and Semi-Arid Lands; Implementation of Special Programmes for the Development of Arid and Semi-Arid Areas; Implementation of Arid and Semi-Arid Lands Programmes; Coordinating Research for sustainable Arid and Semi-Arid Lands Resource Management, Development and Livelihoods; Promotion of Livestock Development, Marketing and Value addition of Resources within Arid and Semi-Arid Areas; Enhancing Livelihood Resilience of Pastoral and Agro Pastoral Communities; Coordinating Responses Against Drought and Desertification; Special Programmes; Food Relief Management and Humanitarian Emergency Response; Peace Building and Conflict Management within Arid and Semi-Arid Area; Management and Promotion of Integrated Cross-border Activities in Identified ASAL Counties; Regional Development Policy Implementation, Oversight and Management; Coordination of Regional Development Authorities; and Projects in Response to Displacement Impacts. The mandate is carried out by the State Department for the ASALs and Regional Development and its agencies, the National Drought Management Authority, Coast Development Authority, Lake Basin Development Authority, Ewaso Ngiro North Development Authority, Ewaso Ngiro South Development Authority, Tana River Development Authority and Kerio Valley Development Authority

#### 4.6.9 Budget Performance by the State Department for the ASALs and Regional Development

The original budgetary allocation to the State Department for the ASALs and Regional Development in FY 2024/25 amounted to Kshs.12.54 billion, revised to Kshs. 8.73 billion in Supplementary Estimates I, compared to Kshs.15.90 billion allocated in FY 2023/24.

#### 4.6.10 State Department for the ASALs and Regional Development Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table.4.79 shows budget execution by programmes and sub-programmes under the State Department for the ASALs and Regional Development in the first three months of FY 2024/2025.

**Table 4.79: The State Department for the ASALs and Regional Development Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Accelerated Asal Development	ASAL Development	86.99	81.52	168.51	10.27	1.11	11.37	7
	Drought Management	2,707.17	1,732.82	4,439.99	1,059.43	58.30	1,117.73	25
	Peace Building and Conflict Management	15.16	-	15.16	1.56	1.76	0.21	-1
Integrated Regional Development	Integrated Basin Based Development	1,582.29	2,113.19	3,695.48	572.84	576.05	1,148.88	31
General Administration and Support Services	General Administration, Planning and Support Services	414.07	-	414.07	74.11	-	74.11	18
<b>Total</b>		<b>4,805.69</b>	<b>3,927.53</b>	<b>8,733.22</b>	<b>1,718.21</b>	<b>633.69</b>	<b>2,351.90</b>	<b>27</b>

*Source: The State Department for the ASALs and Regional Development*

The State Department for the ASALs and Regional Development incurred a development expenditure of Kshs.1.76 million on the Peace Building and Conflict Management sub-programme under the Accelerated ASAL Development programme without budgetary allocation.

#### 4.6.11 Non-financial Performance by the State Department for the ASALs and Regional Development

Table 4.80 summarizes the State Department for Wildlife's key performance indicators for the first three months of FY 2024/25.

**Table 4.80: Non-Financial Performance by Programme and Sub-programme**

Name of Programme	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Accelerated Asals development	Accelerated Development	Food and nutrition security improved	No. of primary schools implementing nutrition improvement activities	10	5	5
	Drought Management	Resilient and cost-effective Mitigation measures	No. of Preparedness/ resilience projects implemented	23	9	14
	Peace Building and Conflict Management	Peace dividend projects	No. of forums held to promote peace	3	-	3
Integrated regional development	Integrated Basin-based Development	National Regional Development Strategy 2033 developed	% Completion	30	5	25
General administration and support services	General Administration & Support services	Funds utilized	% utilization of funds	100	27	73

*Source: The State Department for the ASALs and Regional Development*

#### 4.6.12 Project Implementation for the State Department for the ASALs and Regional Development

Table.4.81 summarises some of the projects undertaken by the State Department for the ASALs and Regional Development.

**Table 4.81: State Department for the ASALs and Regional Development Projects Implementation Status**

Project Name (a)	Project Commencement Date(b)	Expected Date Of Completion (c )	Sources of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (f)	Percentage (%) Completion
Ewaso Ng'iro Leather Factory - Headquarters	7/1/2013	6/30/2026	GoK	1,590	500	125.0	8
Drought Mitigation Interventions - KVDA.	7/1/2023	6/30/2024	GoK	350	342	85.5	24
Ewaso Ng'iro North Integrated Water Drought & Food Security Dev Project	7/1/2010	6/30/2029	GoK	5,000	175	66.5	1
Ewaso Ng'iro North Catchment Conservation Project - Headquarters	8/1/2015	6/30/2026	GoK	1,500	219.96	54.99	4
Drought Mitigation Interventions - ENNDA.	7/1/2023	6/30/2024	GoK	200	195	48.75	24

**Source:** The State Department for the ASALs and Regional Development

Analysis of project implementation with the highest expenditure indicated general delays in project implementation, as the completion rates appeared low considering the planned projects' completion dates.

#### 4.6.13 The State Department for Industry

The State Department for Industry promote and facilitates domestic and foreign investments; investment policy and attraction; Industrial Policy and Planning; Buy Kenya - Build Kenya Policy and Strategy; To Promote Standardization in Industry and Quality Control; Kenya Property Rights Policy (Patents, Trade Marks, Service Marks, and Innovation); Promotion of Value Addition and Agro-Processing; Promotion, Development and Oversight of Aggregation and Industrial Parks; Textile Sector Development; Leather Sector Development and Promotion of Value Chain; Oversight and Regulation of the Scrap Metal Industry; Industrial Training and Capacity Development; To Combat Counterfeiting, Trade and Other Dealings in Counterfeit Goods; and Oversight, Administration and Enforcement of the Local Content Policy. The mandate is carried out by the State Department for Industry and its agencies, the Kenya National Accreditation Services (KENAS), Anti-Counterfeit Authority (ACA), Numerical Machining Complex (NMC), Rivatex East Africa Ltd, Kenya Industrial Research and Development Institute (KIRDI) and Scrap Metal Council (SMC).

#### 4.6.14 Budget Performance by the State Department for Industry

The original budgetary allocation to the State Department for Industry in FY 2024/25 amounted to Kshs.8.44 billion, revised to Kshs. 5.55 billion in Supplementary Estimates I, compared to Kshs.9.96 billion allocated in FY 2023/24.

#### 4.6.15 State Department for Industry Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table.4.82 shows budget execution by programmes and sub-programmes under the State Department for Industry in the first three months of FY 2024/2025.

**Table 4.82: The State Department for Industry Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Support Services and Planning	General Administration, Planning and Support Services	364.42	-	364.42	220.85	-	220.85	61
Industrial Development and Development	Promotion of Industrial Development	553.04	2,000.00	2,553.04	268.72	-	268.72	11
	Industrial Training and Capacity Development	387.83	-	387.83	42.55	-	42.55	11
Standards, Quality Infrastructure and Research	Standards Metrology and Conformity	284.81	-	284.81	92.12	-	92.12	32
	Business Financing and Incubation	10.58	1,343.87	1,354.45	-	-	-	-
	Industrial Research, Development and Innovation	606.73	-	606.73	3.51	-	3.51	1
<b>Total</b>		<b>2,207.41</b>	<b>3,343.87</b>	<b>5,551.28</b>	<b>627.74</b>	<b>-</b>	<b>627.74</b>	<b>11</b>

Source: The State Department for Industry

The State Department for Industry's overall performance was 11 per cent, by the end of the first three months of the FY 2024/25 against the target of 25 per cent. We recommend hastening the implementation of all programmes.

#### 4.6.16 Non-financial Performance by the State Department for Industry

Table 4.83 summarizes the State Department for Wildlife's key performance indicators for the first three months of FY 2024/25.

**Table 4.83: Non-Financial Performance by Programme and Sub-programme**

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Industrial Promotion and Development	Promotion of Industrial Development	RIVATEX Machinery and Factory modernized	% of completion of Modernization	99	99	-
	Industrial Training and Capacity Development	Industrial skills enhanced	No. of Industrial Partnerships for reskilling and upskilling of workers undertaken	30	15	-15
Standards and Quality Infrastructure and Research	Standards Conformity Assessment & Industrial Property Administration	Standards developed and products certified	No. of products certified under large firms	20,926	18,068	-2,858
	Industrial Performance and Improvement	Coordinate the establishment of County Aggregation and Industrial Parks	No. of CAIP's Established	19	19	-
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Budgets preparation and implementation reports	No. of MTEF reports	3	3	-

Source: The State Department for Industry

#### 4.6.17 Project Implementation for the State Department for Industry

Table 4.84 summarises some of the projects undertaken by the State Department for Industry.

**Table 4.84: State Department for Industry Projects Implementation Status**

Project Name (a)	Project commencement date (b)	Expected Project Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
One Village One Product (OVOP)	1-7-22	6-30-27	GoK and Donor	28,834	19,434	13,168		46
Fencing of 600 Acres of NMC Land	1-7-23	30-6-26	GoK	200	200	-	-	-
Establishment of County Integrated Agro Industrial Parks	1-7-23	30-6-26	GoK	4,700	4,700	-	-	-
Enhancement of the Accreditation Programme in Kenya (KENAS)	7-1-23	30-6-26	GoK	427.26	427.26	-	-	-
Development of Nyando Apparels and Value Addition Centres (RIVATEX)	1-7-21	30-06-24	GoK	210.83	210.08	100.08	100.08	47

**Source:** The State Department for Industry

The analysis of the projects' implementation showed that only two projects recorded expenditure despite funding all the projects in the first three months of FY 2024/25.

#### 4.6.18 The State Department for Micro, Small and Medium Enterprises Development

The State Department for Micro, Small and Medium Enterprises Development Promotes MSMEs Policy; Develop SME Financing Policy to facilitate adequate flow of credit from financial institutions; Administration of the "Hustler Fund" for the promotion, development and enhancing competitiveness of MSMEs; Capacity Development for Entrepreneurship including access to modern management practices; Support for technology upgradation and modernization; Establishment of integrated infrastructural facilities; Promotion and Development of Micro and Small Enterprise and enhance their competitiveness; Promote Progressive credit policies and practices targeting MSMEs; Business Innovation and Incubation; Administer Preference in Government procurements to products and services of the MSMEs; Champion subcontracting arrangements between SMEs and Large Enterprises; Market development for MSME products and services (better access to domestic and export markets); Support for product development, design intervention and packaging; Promotion of establishment of Production clusters; and Promotion and Development of the Cottage Industry. The mandate is carried out by the State Department for Micro, Small and Medium Enterprise Development and its agencies, the Uwezo Fund, Micro and Small Enterprises Authority (MSEA), and Kenya Industrial Estate (KIE).

#### 4.6.19 Budget Performance by the State Department for Micro, Small and Medium Enterprises Development

The original budgetary allocation to the State Department for Micro, Small and Medium Enterprises Development in FY 2024/25 amounted to Kshs.9.37 billion, revised to Kshs. 6.02 billion in Supplementary Estimates I, compared to Kshs.13.14 billion allocated in FY 2023/24.

#### 4.6.20 State Department for Micro, Small and Medium Enterprises Development Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table.4.85 shows budget execution by programmes and sub-programmes under the State Department for Micro, Small and Medium Enterprises Development in the first three months of FY 2024/2025

**Table 4.85: The State Department for Micro, Small and Medium Enterprises Development Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Promotion and Development of MSMEs	MSMEs Development and Promotion	364.19	2,528.50	2,892.69	87.10	461.50	548.60	19
	Entrepreneurship and Business Development Services	120.63	-	120.63	22.39	-	22.39	19
Product and Market Development MSMEs	Market Linkages for MSMEs	12.60	-	12.60	-	2.22	2.22	18
	Value Addition, Innovation and Incubation for MSMEs	368.13	-	368.13	28.61	8.88	37.49	10
Digitization and Financial Inclusion for MSMEs	Financial Inclusion	210.00	2,000.00	2,210.00	2.50	1,000.00	1,002.50	45
	Youth Employment Services	140.70	-	140.70	-	-	-	-
	Youth, Women and PWDs Empowerment	-	-	-	3.52	-	3.52	-
General Administration, Planning and Support Services	General Administration, Planning and Support Services	270.81	-	270.81	69.45	-	69.45	26
<b>Total</b>		<b>1,487.05</b>	<b>4,528.50</b>	<b>6,015.55</b>	<b>213.56</b>	<b>1,472.60</b>	<b>1,686.16</b>	<b>28</b>

Source: The State Department for Micro, Small and Medium Enterprises Development

#### 4.6.21 Non-financial Performance by the State Department for Micro, Small and Medium Enterprises Development

Table 4.86 presents a summary of the Key Performance Indicators for the State Department for Wildlife in the first three months of FY 2024/25.

**Table 4.86: Non-Financial Performance by Programme and Sub-programme**

Programme	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Development, Promotion and Regulation of Micro, Small and Medium Enterprises	Micro Small and Medium Enterprises Development and promotion	Productivity and Competitiveness of MSEs enhanced	No. of MSEs trained in the priority value chains of Edible Oils, Textile, Leather, Dairy & Construction	200	80	-120
	Entrepreneurship and Business Development Services	On-site Consultancy on KAIZEN to MSMEs	No. of firms consulted	18	6	12



Programme	SUB-PRO-GRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Product and market development for MSMEs	Value addition, Innovation and Incubation for MSMEs	Credit Disbursed	Amount of credit disbursed (Kshs. Millions)	1,200,000,000	377,905,000	-822,095,000
	Market Linkages for MSMEs	MSMEs capacity build	No. of MSMEs capacity built on market opportunities and Product standardization	200	0	-
Digitization and Financial Inclusion for MSMEs	Financial Inclusion	MSMEs Financial services	No. of persons accessing credit (KShs. Millions)	27	22	-5
	Youth, Women and PWDs Empowerment	Affordable credit provided towards enhanced Financial Inclusion	Amount disbursed to Youth, Women and PWD groups (Kshs)	800,000,000	125,260,000	-674,740,000
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Planning, monitoring and evaluation services	No. of quarterly and annual reports	5	1	-4

Source: The State Department for Micro, Small and Medium Enterprises Development

#### 4.6.22 Project Implementation for the State Department for Micro, Small and Medium Enterprises Development

Table.4.87 summarises some of the projects undertaken by the State Department for Micro, Small and Medium Enterprises Development.

**Table 4.87: State Department for Micro, Small and Medium Enterprises Development Projects Implementation Status**

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Uwezo Fund	FY 2013/2014	Continuous	GoK	11,000	-	-	6,380	58
Equipping and Operationalization of Constituency Industrial Development Centers	1/7/2016	6/30/2023	GoK	1,592,	63,000	61,500	1,504	94
National Youth Opportunities Towards Advancement (NYOTA)	1/7/2024	12/31/2028	GOK and Donor	10,010	62	400	400	-
Kenya Jobs Economic Transformation (KJET)	1/7/2024	12/31/2028	GOK and Donor	11,050	500	-	-	-
Provision of financial support for MSMEs (Credit to MSMEs)	7/1/2015	6/30/2026	GOK	5,350	-	-	3,698	44
Center for Entrepreneurship	7/1/2023	6/30/2027	GOK and Donor	3,171.7	31,250	8,,88	8.88	-
Financial Inclusion Fund	1/11/2022	Continuous	GOK	50,000	1,000	1,000	12,250	22.50

Source: The State Department for Micro, Small and Medium Enterprises Development



#### 4.6.23 The State Department for Investment Promotion

The State Department for Investment Promotion is mandated to undertake Investment policy and strategy; Promote both locally and internationally the opportunities for Investment in Kenya; Promote and Oversight the Development of Special Economic Zones; Coordinating the transformation of the ecosystem supporting private sector development; Development of a business reform agenda across the entirety of Government; Championing automation and re-engineering Government business and services processes. The mandate is carried out by the State Department for Investment Promotion and its agencies, the Kenya Investment Authority (Ken-Invest), Special Economic Zone Authority (SEZA), and Export Processing Zones Authority (EPZA).

#### 4.6.24 Budget Performance by the State Department for Investment Promotion

The original budgetary allocation to the State Department for Investment Promotion in FY 2024/25 amounted to Kshs4.72 billion, revised to Kshs. 2.37 billion in Supplementary Estimates I, compared to Kshs.8.04 billion allocated in FY 2023/24.

#### 4.6.25 State Department for Investment Promotion Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.88 shows budget execution by programmes and sub-programmes under the State Department for Investment Promotion in the first three months of FY 2024/2025.

**Table 4.88: The State Department for Investment Promotion Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Investment Development and Promotion	Business Environment and Investment Promotion	803.53	1,200.00	2,003.53	15.83	230.32	246.15	12
	Investments Profiling and Development	137.88	-	137.88	33.97	-	33.97	25
	General Administration, Planning and Support Services	224.28	-	224.28	35.18	-	35.18	16
Total		1,165.69	1,200.00	2,365.69	84.98	230.32	315.30	13

Source: The State Department for Investment Promotion

#### 4.6.26 Non-financial Performance by the State Department for Investment Promotion

Table 4.89 presents a summary of the Key Performance Indicators for the State Department for Wildlife in the first three months of FY 2024/25.

**Table 4.89: Non-Financial Performance by Programme and Sub-programme**

Programme	SUB-PRO-GRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Investment Development and Promotion	Business Environment and Investment Promotion	Export Processing Zone (EPZ) Gazetted Zones	No. of New gazetted zones	5	1	-4
		EPZ Investments, exports and local purchases	Value of local purchases (Kshs. billion)	21.50	5.25	-16.25
	Investment Profiling and Development	One Stop Centre (OSC)	Investor establishment turn-around time (days)	7	7	-
		Aftercare services	No. Of New Investments provided with aftercare services	220	55	-165
	General Administration, Planning and Support Services	Ministerial Programme review reports (PPR) developed	No. of PPR reports	1	1	0

Source: The State Department for Investment Promotion

#### 4.6.27 Project Implementation for the State Department for Investment Promotion

Table 4.90 summarises some of the projects undertaken by the State Department for Investment Promotion.

**Table 4.90: State Department for Investment Promotion Projects Implementation Status**

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Construction of Investors sheds EPZA	7-01-2022	30-06-26	GoK	1,2900	-	-	341.25	3
Central Repository & Complaint Handling single window	7-01-23	8-01-27	GoK	260.5	-	-	40	15
Development of Flagship Export Processing Zones Hub, Sagana, Kirinyaga	7-1-23	30-06-27	GoK	5,000	-	-	163	3
Development of Flagship Export Processing Zones Hub, ICDC, Eldoret	7-1-23	30-06-27	GoK	5,000	-	-	167	3
Development of Flagship Export Processing Zones Hub, Delmonte (Murang'a)	7-1-23	30-06-27	GoK	5,000	-	-	50	1

Source: State Department for Investment Promotion

#### 4.6.28 The State Department for East African Community

The State Department for East African Community promotes The Mandate includes: Policy on East African Community; Implementation of the Treaty for the Establishment of the East African Community; Negotiation and Implementation of EAC protocols; Develop and Implement policies and programmes to fast-track regional integration; Co-ordination of Implementation of EAC Regional Programmes and Projects; Co-ordination of Government's Participation in East African Community Affairs; Domestication of regional agreements in all areas; Monitor Implementation of Summit and Council Directives/Decisions; Sustainable development of Lake

Victoria Basin and other shared resources; East African Community Organs and Institutions; Create awareness on the aspiration of East African Community Integration; Promote public participation in the EAC Integration Process; Monitoring and Evaluation of the Implementation of Northern Corridor Development; and Provide Secretariat Services during Ministerial and Head of States Summit Meeting. The mandate is carried out by the State Department for East African Community Affairs.

#### 4.6.29 Budget Performance by the State Department for East African Community

The original budgetary allocation to the State Department for the East African Community in FY 2024/25 amounted to Kshs.0.65 billion, revised to Kshs. 0.57 billion in Supplementary Estimates I, compared to Kshs.0.72 billion allocated in FY 2023/24.

#### 4.6.30 State Department for East African Community Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table.4.91 shows budget execution by programmes and sub-programmes under the State Department for East African Community in the first three months of FY 2024/2025

**Table 4.91: The State Department for East African Community Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
East African Affairs and Regional Integration	East African Customs Union	16.49	-	16.49	0.17	-	0.17	1
	East African Common Market	347.06	-	347.06	70.85	-	70.85	20
	EAC Monetary Union	22.68	-	22.68	4.15	-	4.15	18
	Management of Northern Corridor Integration	28.20	-	28.20	5.99	-	5.99	21
	Business Transformation	-	-	-	-	-	-	-
	General Administration, Planning and Support Services	158.32	-	158.32	2.87	-	2.87	2
	<b>Total</b>	<b>572.74</b>	<b>-</b>	<b>572.74</b>	<b>84.03</b>	<b>-</b>	<b>84.03</b>	<b>15</b>

Source: The State Department for East African Community

East African Common Market sub-programme had the highest absorption rate, at 20 per cent while East African Customs Union Sub-Programme recorded the lowest at 1 per cent.

#### 4.6.31 Non-financial Performance by the State Department for East African Community

Table 4.92 presents a summary of the Key Performance Indicators for the State Department for East Africa Community in the first three months of FY 2024/25.

**Table 4.92: Non-Financial Performance by Programme and Sub-programme**

Name of Programme	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
East African Affairs and Regional Integration	East African Customs Union	Regional Legislative Agenda by East Africa Legislative Assembly (EALA) Kenya Chapter	No. of Legislative policies enacted by EALA	2	2	0
	East African Common Markets	EAC Common Market Protocol	No. of over-arching policies adopted by the EAC council	20	5	15
	EAC Monetary Union	Non-Tariff Barriers	No. of NTBs cumulatively resolved and eliminated	280	274	6
	Management of North-ern Corridor Integration	Administrative Services	No. of M&E reports from the 14 clusters	15	6	9
	5. General Administration, Planning and Support Services	Planning & M&E services	Annual Work Plans	1	1	0

*Source: The State Department for East African Community*

#### 4.6.32 Project Implementation for the State Department for East African Community

There were no projects implemted by the State Department for East African Community in the first three months of FY 2024/25.

#### 4.6.33 The State Department for Cooperatives

The State Department for Cooperatives' mandate includes Co-operative Policy; Standards and Implementation; Promotion of Co-operative Ventures; Co-operative Production and Marketing; Supervision and oversight over Co-operative Societies; Co-operative Savings, Credit and other Financial Services Policy; Co-operative Legislation and Support Services; Co-operative Education and Training; Co-operative Audit Services; and Co-operative Financing Policy. The mandate is carried out by the State Department for Cooperatives and its agencies, the Sacco Societies Regulatory Authority (SASRA), New Kenya Planters Cooperative Union (NKPCU) and New Kenya Cooperative Creameries (NKCC).

#### 4.6.34 Budget Performance by the State Department for Cooperatives

The original budgetary allocation to the State Department for Cooperatives in FY 2024/25 amounted to Kshs8.08 billion, revised to Kshs. 8.71 billion in Supplementary Estimates I, compared to Kshs.2.04 billion allocated in FY 2023/24.

#### 4.6.35 State Department for Cooperatives Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table.4.93 shows budget execution by programmes and sub-programmes under the State Department for Cooperatives in the first three months of FY 2024/2025.

**Table 4.93: The State Department for Cooperatives Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Cooperative Development and Management	Governance and Accountability	73.98	-	73.98	10.52	-	10.52	14
	Cooperative Advisory Services	4,360.84	-	4,360.84	980.34	-	980.34	22
	Marketing, Value Addition and Research	27.95	-	27.95	4.92	-	4.92	18
	General Administration, Planning and Support Services	2,246.94	-	2,246.94	85.53	-	85.53	4
	Cooperative Development and Investments	-	2,000.00	2,000.00	-	1,750.00	1,750.00	88
Total		6,709.71	2,000.00	8,709.71	1,081.31	1,750.00	2,831.31	33

Source: The State Department for Cooperatives

The State Department for Cooperatives' analysis of programmes and sub-programmes showed mixed prioritization of the implementation of the sub-programmes. We recommend a balanced implementation of all the programmes and sub-programmes.

#### 4.6.36 Non-financial Performance by the State Department for Cooperatives

Table 4.94 presents a summary of the Key Performance Indicators for the State Department for Cooperatives in the first three months of FY 2024/25.

**Table 4.94: Non-Financial Performance by Programme and Sub-programme**

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Cooperative Development and Management	Governance and Accountability	Amount in Kshs. (Billion)	Regulated SACCO'S Deposits/ Savings mobilized	723	720	-3
	Co-operatives Advisory Services	No. of Cooperatives	Cotton Farmers Cooperatives Registered	5	5	0
	Marketing, Value Addition & Research	Savings/ Deposits Mobilized by Cooperatives	Savings/deposits (Kshs. Bn) mobilized	1,146	1,127.5	-19
	Co-Operative Management and Investment	Enhanced Production Capacity at NKCC	Litres of Milk Processed per day ('000)	950	875	-75
	General Administration, Planning & Support Services	Human Resource development promoted	No. of officers/staff trained	181	34	-147

Source: The State Department for Cooperatives

#### 4.6.37 Project Implementation for the State Department for Cooperatives

Table 4.95 summarises some of the projects undertaken by the State Department for Cooperatives.

**Table 4.95: State Department for Cooperatives Projects Implementation Status**

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Modernization of New KCC Milk Factories	2024/25	2026/27	GOK	12,000	500	250	250	2
Upgrading of Runyenjes milk cooling Plant	2024/25	2026/27	GOK	500	-	-	-	-
Daily Processing (Powdered Milk)	2019/20	2024/25	GOK	2,000	1500	1500	4,150	208
Luanda Ginney	2020/21	2023/24	GOK	320	-	-	300	94
PAVI Cotton Farmers Cooperative Society	2023/24	2026/27	GOK	320	-	-	29.69	9

*Source: State Department for Cooperatives*

Analysis of projects implemented by the State Department for Cooperatives revealed that the Daily Processing (Powdered Milk) project recorded expenditures of Kshs.4.15 billion against a budget allocation of Kshs.2 billion, thus spending more than the budget allocation by 108 per cent.

#### 4.6.38 The State Department for Tourism

The State Department for Tourism's mandate includes Developing Tourism Policy and Standards; Development and Promotion of Tourism; Training on Tourism Services; Tourism Finance; Tourism Research and Monitoring; Protection of Tourism and Regulation; and Positioning and Marketing of Kenya to local and international Tourists. The mandate is carried out by the State Department for Tourism and its agencies, the Tourism Regulatory Authority (TRA), Tourism Research Institute (TRI) Kenya Tourism Board (KTB), Kenya Utalii College (KUC), Tourism Fund (TF), Tourism Promotion Fund, and Kenyatta International Convention Centre (KICC).

#### 4.6.39 Budget Performance by the State Department for Tourism

The original budgetary allocation to the State Department for Tourism in FY 2024/25 amounted to Kshs.10.33 billion, revised to Kshs. 10.32 billion in Supplementary Estimates I, compared to Kshs.9.22 billion allocated in FY 2023/24.

#### 4.6.40 State Department for Tourism Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table.4.96 shows budget execution by programmes and sub-programmes under the State Department for Tourism in the first three months of FY 2024/2025.

**Table 4.96: The State Department for Tourism Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Recurrent	Total	Development	Total	
Tourism Promotion and Marketing	Destination Marketing	292.06	-	292.06	19.01	-	19.01	7
	Tourism Promotion	-	30.00	30.00	5.74	-	5.74	19
Tourism Product Development and Diversification	Niche Tourism Product Development and Diversification	3,516.95	300.00	3,816.95	9.38	-	9.38	0.2
	Tourism Infrastructure Development	5,081.90	100.00	5,181.90	-	-	-	-
	Tourism Training and Capacity Building	452.27	40.00	492.27	8.55	-	8.55	2
General Administration, Planning and Support Services	General Administration, Planning and Support Services	258.24	-	258.24	34.71	-	34.71	13
<b>Total</b>		<b>9,601.41</b>	<b>470.00</b>	<b>10,071.41</b>	<b>77.38</b>	<b>-</b>	<b>77.38</b>	<b>1</b>

Source: The State Department for Tourism

The State Department for Tourism's overall programme and sub-programme performance was 1 per cent by the end of the first three months of FY 2024/25, against the target of 25 per cent. We recommend hastening the implementation of all programmes.

#### 4.6.41 Non-financial Performance by the State Department for Tourism

Table 4.97 presents a summary of the Key Performance Indicators for the State Department for Tourism in the first three months of FY 2024/25.

**Table 4.97: Non-Financial Performance by Programme and Sub-programme**

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance*
Tourism Promotion and Marketing	Destination Marketing	Increased International Arrivals	No. Of International Arrivals	2.4 million	654,337	(54,337)
	Tourism Promotion	Performance Reports	No. of Reports	3	1	(2)
Tourism Product Development and Diversification	Infrastructure Development	Ronald Ngala Utalii College Constructed	% Rate of Completion	100%	83 %	(17%)
		Grants to Kenya Tourism Board	Amount of grants disbursed (Kshs. million)	500	126	(374)
	Tourism Training and Capacity Building	Kenya Utalii College Graduates (KUC)	No. of KUC graduates' certificates	449	295	(154)

Source: The State Department for Tourism

\*Figure presents variance for Q1.

#### 4.6.42 Project Implementation for the State Department for Tourism

Table: 4.98 summarises some of the projects undertaken by the State Department for Tourism.



**Table 4.98: State Department for Tourism Projects Implementation Status**

Project Name (a)	Project commence date (b)	Expected Project Completion (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Coastal Beach Management Program	23-07-24	30-06-24	GOK	1005.0	15.0	-	-	-
National Tourism Digital Service Platform	23-07-24	25-06-24	GOK	71.0	12.5	-	-	-
Tourism Policy and Legislative Reforms	23-07-24	26-06-24	GOK	270.0	20.0	-	-	-
National Mapping and Development of Tourism Niche	23-07-24	26-06-24	GOK	485.0	137.5	-	-	-
Establishment of National Tourism Amenities	23-07-24	27-06-24	GOK	480.0	50.0	-	-	-

**Source:** The State Department for Tourism

The State Department for Tourism analysed the project implementation status and revealed that no project received funding in the first three months of FY 2024/25.

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

### 4.7.1 Introduction

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

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



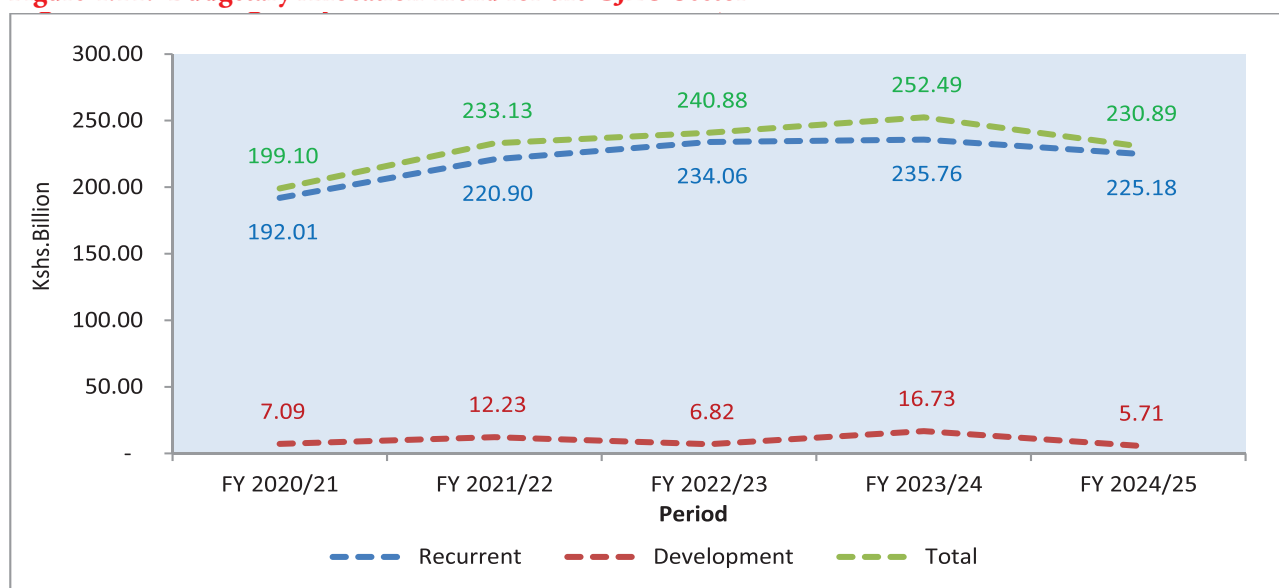
The Sector is also responsible for developing and implementing citizenship and refugee management and immigration services, regulating the gaming industry, providing population management, eradicating drugs and substance abuse, conducting crime research, printing government documents, and overseeing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

#### 4.7.2 Budget Performance for GJLO Sector

The budgetary allocation to GJLO in FY 2024/2025 amounted to Kshs.246.42 billion, which was revised to Kshs.230.89 billion in Supplementary Budget I, compared to the Kshs.259.49 billion allocated in the previous financial year of 2023/2024. This amount represents 5 per cent of the gross national budget of Kshs.4.37 trillion and 10 per cent of the MDAs' budget of Kshs.2.23 trillion. The allocation included Kshs.5.71 billion (2 per cent) for development activities and Kshs.225.18 billion (98 per cent) for recurrent expenditure. The State Department for National Police Service received the highest budgetary allocation of Kshs.108.68 billion (47 per cent of the Sector's budget), while the State Department for National Gender and Equality Commission had the lowest budgetary allocation of Kshs.0.41 billion (less than 1 per cent of the GJLO Sector allocation).

The high allocation to the State Department for National Police Service was due to providing security to the government's critical infrastructure and other related activities. Figure 4.11 shows the budgetary allocation trends of the GJLO Sector from FY 2020/2021 to FY 2024/25.

**Figure 4.11: Budgetary Allocation Trend for the GJLO Sector**

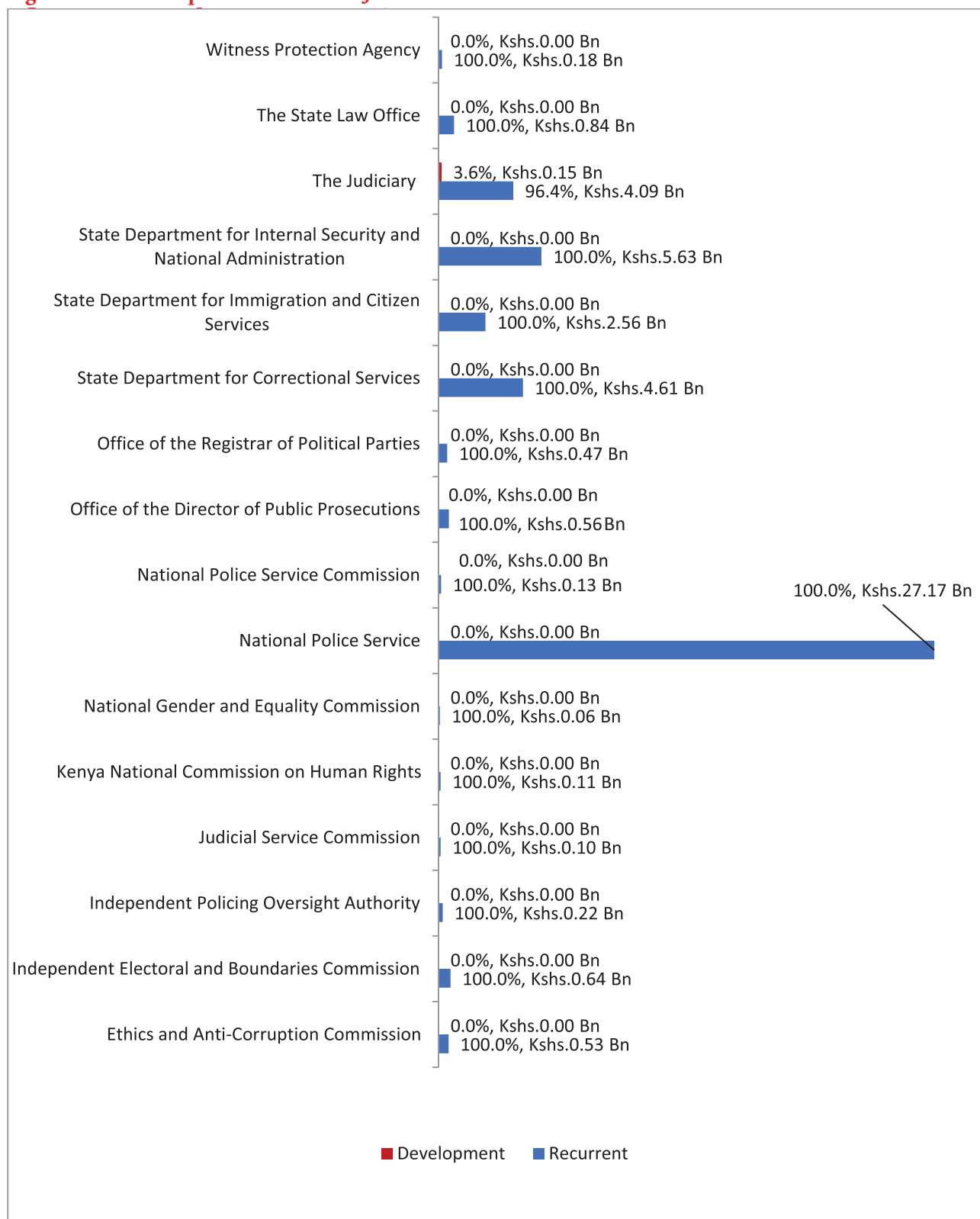


Source: National Treasury

The total exchequer issues to the GJLO Sector amounted to Kshs.48.06 billion, representing 21 per cent of the Sector's net estimates. This amount comprised Kshs.0.15 billion for development expenditure, representing 5 per cent of development net estimates, and Kshs.47.91 billion for recurrent activities, representing 22 per cent of recurrent net estimates.

In the first three months of FY 2024/25, only the Judiciary received development exchequer issues to development net estimates at 42 per cent. The State Department for Immigration and Citizen Services recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 29 per cent. The National Police Service Commission recorded the lowest ratio of 13 per cent. Figure 4.12 shows the exchequer issues in the GJLO Sector in the first three months of FY 2024/25.

**Figure 4.12: Exchequer Issues to the GJLO Sector**



**Source:** National Treasury

The total expenditure for the GJLO Sector amounted to Kshs.61.71 billion, representing 27 per cent of the gross estimates, compared to Kshs.58.23 billion (25 per cent) recorded in a similar period in FY 2023/2024. This amount comprised Kshs.3.54 billion for the development budget, representing an absorption rate of 62 per cent, compared to 34 per cent recorded in a similar period in FY 2023/2024, and Kshs.58.17 billion for recur-

rent expenditure, representing 26 per cent of the recurrent gross estimates, compared to 25 per cent recorded in a similar period in FY 2023/2024. Table 4.99 shows the GJLO sector analysis of exchequer issues and expenditure in the first three months of FY 2024/25.

**Table 4.99: GJLO Sector-Analysis of Exchequer Issues and Expenditure**

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
State Department for Correctional Services	-	-	-	-	-	-	34.39	34.38	4.61	8.19	13	24
State Department for Immigration and Citizen Services	0.04	0.04	-	-	-	-	9.87	8.63	2.56	2.69	30	27
National Police Service	0.04	0.04	-	-	-	-	108.64	108.64	27.17	29.01	25	27
State Department for Internal Security and National Administration	4.40	1.70	-	3.14	-	71.46	27.83	27.73	5.63	8.61	20	31
The State Law Office	0.83	0.83	-	0.24	-	28.63	5.27	4.71	0.84	0.94	18	18
The Judiciary	0.36	0.36	0.15	0.15	42.37	42.37	21.02	21.02	4.09	4.59	19	22
Ethics and Anti-Corruption Commission	0.03	0.03	-	0.01	-	39.84	4.11	4.10	0.53	1.19	13	29
Office of the Director of Public Prosecutions	0.03	0.03	-	-	-	-	3.96	3.96	0.56	0.85	14	22
Office of the Registrar of Political Parties	-	-	-	-	-	-	1.93	1.93	0.47	0.47	24	24
Witness Protection Agency	-	-	-	-	-	-	0.70	0.70	0.18	0.17	26	25
Kenya National Commission on Human Rights	-	-	-	-	-	-	0.48	0.48	0.11	0.11	22	23
Independent Electoral and Boundaries Commission	-	-	-	-	-	-	3.82	3.82	0.64	0.73	17	19

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised Net Budget	Exche- quer Issues	Expen- diture	% of Exche- quer to Re- vised Net Budget	% of Expen- diture to Revised Gross Budget	Revised Gross Budget	Revised Net Budget	Exche- quer Issues	Expen- diture	% of Exche- quer to Revised Net Budget	% of Expen- diture to Revised Gross Budget
Judicial Service Com- mission	-	-	-	-	-	-	0.66	0.66	0.10	0.13	15.7	19.5
National Police Service Commission	-	-	-	-	-	-	1.01	1.01	0.13	0.14	13	14
National Gender and Equality Commission	-	-	-	-	-	-	0.41	0.41	0.06	0.09	15	21
Independent Policing Oversight Authority	-	-	-	-	-	-	1.09	1.09	0.22	0.27	20	24
Total	5.71	3.01	0.15	3.54	5.06	62.00	225.18	223.25	47.91	58.17	22	26
Sector Summary												
	Revised Gross Budget (Kshs. Bn)		Re- vised Net Budget (Kshs. Bn)	Exchequer Issues  (Kshs. Bn)		Expenditure  (Kshs. Bn)	% of Exchequer to Revised Net Budget  (Kshs. Bn)		% of Expenditure to Revised Gross Budget  (Kshs. Bn)			
Development	5.71		3.01	0.15		3.54	5		62			
Recurrent	225.18		223.25	47.91		58.17	22		26			
Total	230.89		226.27	48.06		61.71	21		27			

Source: MDAs and National Treasury

The State Department for Internal Security and National Administration recorded the highest absorption of the development budget, at 71 per cent. In contrast, the State Law Office recorded the lowest, at 29 per cent. The State Department for Internal Security and National Administration recorded the highest recurrent expenditure to revised gross estimates, at 31 per cent, while the National Police Service Commission recorded the lowest, at 14 per cent.

#### 4.7.3 The State Department for Correctional Services

The State Department for Correctional Services promotes Policies to reform the penal justice system. It is also tasked with developing administrative policies for institutional institutions and facilities for incarcerated minors and Probation services. The «State Department for Correctional Services» and its agencies, the Prison Services and Probation and Aftercare Services, carry out the mandate.

#### 4.7.4 Budget Performance by the State Department for Correctional Services

The original budgetary allocation to the State Department for Correctional Services in FY 2024/25 amounted to Kshs.35.55 billion, revised to Kshs. 34.39 billion in Supplementary Estimates I, compared to Kshs.35.37 billion allocated in FY 2023/24.

#### 4.7.5 State Department for Correctional Services Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.100 shows budget execution by programmes and sub-programmes under the State Department for Correctional Services in the first three months of FY 2024/ 25.

**Table 4.100: The State Department for Correctional Services Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Prison Services	Offender Services	30,608.66	-	30,608.66	7,363.10	-	7,363.10	24
	Capacity Development	1,157.45	-	1,157.45	291.82	-	291.82	25
Probation and Aftercare Services	Probation Services	1,932.88	40.00	1,972.88	415.89	-	415.89	21
	After Care Services	182.04	-	182.04	38.28	-	38.28	21
General Administration, Planning and Support Services	Planning, Policy Coordination and Support Service	508.62	-	508.62	82.01	-	82.01	16
Total		34,389.65	40.00	34,429.65	8,191.10	0.00	8,191.10	24

Source: The State Department for Correctional Services

Analysis of Programme and sub-programmes analysis shows that the capacity development sub-programme under the prison services programme had the highest absorption rate at 25 per cent, while planning, policy coordination and support service had the lowest absorption rate at 16 per cent.

#### 4.7.6 Non-financial Performance by the State Department for Correctional Services

Table 4.101 presents a summary of some Key Performance indicators for the State Department for Correctional Services in the first three months of FY 2024/25.

**Table 4.101: Non-Financial Performance by Programme and Sub-programme**

PRO-GRAMME	Sub-Pro-gramme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 September 2024	Variance
Prison Services	Offender Services	Inmates' welfare services	Percentage of inmates provided with medical services	100	100	-
		Offender rehabilitation services	No of inmates offered formal education	6,600	3,650	(2,950)
Probation and Aftercare Services	Probation Services	Non-custodial offender supervision services	No. of offenders under Probation orders supervised	42,000	28,417	(13,583)
	Aftercare Services	A community-focused care model implemented	percentage level of implementation of the developed care model	100	100	-
General Administration, Planning and Support Services	Planning Policy Coordination and Support Services	Finance and procurement services	Percentage of procurement contracts advertised and awarded	100	100	-

Source: State Department for Correctional Services

#### 4.7.7 Project Implementation for the State Department for Correctional Services

Table 4.102 summarises some of the projects undertaken by the State Department for Correctional Services.

**Table 4.102: State Department for Correctional Services Projects Implementation Status**

Project Name (a)	Project commence date (b)	Expected Completion Date (c)	Source of Funds) (d)	Value of the Proj- ect (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Mil- lion) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Mil- lion) (g)	Cumula- tive Ex- penditure as of 30 September 2024 (Kshs. Million) (h)	Percentage (%) of comple- tion (I=h/e)
Construction of Probation Hostels	*	June -30-2025	GOK	40	-	-	-	-

**Source:** The National Treasury & State Department for Correctional Services

\*information on commencement date not provided

An analysis of the project implementation status by the State Department for Correctional Services revealed no funds were absorbed attributed to the project awaiting clearance from Internal Audit and full-year budget access by the National Treasury.

#### 4.7.8 The State Department for Immigration and Citizen Services

The State Department for Immigration and Citizen Services promotes the registration of births, deaths & persons, oversight over and coordination of the Management of the National Primary Data Registers for Citizens and Foreign Nationals, Integrated Population Registration Systems (IPRS) and coordination of e-citizen services and is also tasked with maintaining the National Master Population Register.

#### 4.7.9 Budget Performance by the State Department for Immigration and Citizen Services

The original budgetary allocation to the State Department for Immigration and Citizen Services in FY 2024/25 amounted to Kshs.14.96 billion, revised to Kshs. 9.91 billion in Supplementary Estimates I, compared to Kshs.14.21 billion allocated in FY 2023/24.

In the first three months of 2024/25, the State Department for Immigration and Citizen Services did not record development expenditures, while the recurrent absorption is attributed to the use of goods and services (relocation of refugees, processing of identification card applications and passports, etc.) and compensation to employees.

#### 4.7.10 State Department for Immigration and Citizen Services Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.103 shows budget execution by programmes and sub-programmes under the State Department for Immigration and Citizen Services in the first three months of FY 2024/25.

**Table 4.103: The State Department for Immigration and Citizen Services Programme and Sub-Programme Performance**

Programmes	Sub-Pro-grammes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Ab-sorption Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Migration and Citizen Services	Population Registration Services	23.63	-	23.63	-	-	-	-
	Immigration Services	3,733.41	-	3,733.41	1,135.93	1,620.74	2,756.67	74
	Refugee Affairs	138.14	-	138.14	24.23	-	24.23	18
	E-Citizen Services	352.14	-	352.14	60.96	124.20	185.17	53
Population Management Services	National Regis-tration Bureau	3,195.43	1,375.00	4,570.43	865.68	1,346.94	2,212.62	48
	Civil Registra-tion Services	1,292.52	346.20	1,638.72	363.63	-	363.63	22
	Integrated Per-sonal Registra-tion Services	132.24	100.00	232.24	23.36	34.50	57.86	25
General Administration and Support Services	Administration and Planning	1,006.74	70.00	1,076.74	215.18	15.00	230.18	4
Total		9,874.25	1,891.20	11,765.45	2,688.98	3,141.38	5,830.36	50

Source: State Department for Immigration and Citizen Services

Analysis of Programme and sub-programmes analysis shows that the Immigration Services sub-programme under the Migration and Citizen Services Programme had the highest absorption at 74 per cent, while Admin-istration and Planning sub-programme had the least absorption at 4 per cent.

#### 4.7.11 Non-financial Performance by the State Department for Immigration and Citizen Services

Table 4.104 presents a summary of some Key Performance indicators for the State Department for Immigration and Citizen Services in the first three months of FY 2024/25.

**Table 4.104: Non-Financial Performance by Programme and Sub-programme**

PROGRAMME	SUB-PRO-GRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 September 2024	Variance
General Adminis-tration & Support Services	Administration and planning	Nyayo house Refur-bished	Percentage Completion of funded refurbishment phases	100	25	75
Migration & Citizen Services Management	Immigration services	Work permits processed	Percentage of work permit applications processed	100	100	-
	e-Citizen	e-citizen services	No. of services onboarded on the e-citizen platform.	1,500	1,173	327
Population Manage-ment Services	Civil Registration Services	Civil Registration Services	Percentage of birth certificate applications processed	100	100	-

Source: State Department for Immigration and Citizen Services

#### 4.7.12 Project Implementation for the State Department for Immigration and Citizen Services

Table 4.105 summarises some of the projects undertaken by the State Department for Immigration and Citizen Services.

**Table 4.105: State Department for Immigration and Citizen Services Projects Implementation Status**

Project name (a)	Project com- mence date (b)	Expected date of completion (c)	Source of funds) (d)	Value of the project (Kshs. Mil- lion) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expendi- ture in Q1, FY 2024/25 (Kshs. Mil- lion) (g)	Cumula- tive ex- penditure as of 30 Septem- ber 2024 (Kshs. Million) (h)	Percent- age (%) of comple- tion (I=h/e)
Supplies for ID card materials	01 July 2014	30 June 2028	GoK	12,000	1,375	1,346.94	9,578.78	80
Purchase of e-passport books	01 July 2016	30 June 2027	GoK	6,400	1,241	1,241	5,735.50	90
Supplies for passport production	01 July 2017	30 June 2026	GoK	7,000	352.50	161.77	1,019.09	15
e-Citizen	04 January 2023	30 June 2026	GoK	4,000	127.75	124.20	351.72	9
IPRS upgrade and roll-out	01 July 2015	30 June 2026	GoK	900	50	34.5	422.86	47

*Source: The State Department for Immigration and Citizen Services*

*IPRS-Integrated Population Registration Systems*

An analysis of the project implementation status by the State Department for Immigration and Citizen Services revealed projects whose expected completion dates are in the year (2028) recorded the highest completion rate compared to those ending in the year 2026. We recommend fast-tracking the projects with low completion rates.

#### 4.7.13 The National Police Service

The National Police Service promotes the protection of life and property and the provision of assistance to the public when in need. It is also tasked with preserving peace and preventing and detecting crime. The mandate is carried out by the National Police Service and its agencies, the Kenya Police Service, Administration Police, and Criminal Investigation Services.

#### 4.7.14 Budget Performance by the National Police Service

The original budgetary allocation to the National Police Service in FY 2024/25 amounted to Kshs.110.55 billion, revised to Kshs.108.68 billion in Supplementary Estimates I, compared to Kshs.113.29 billion allocated in FY 2023/24.

#### 4.7.15 National Police Service Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.106 shows budget execution by programmes and sub-programmes under the National Police Service in the first three months of FY 2024/2025.



**Table 4.106: The National Police Service Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Policing Services	General Administration	6,936.17	35.00	6,971.17	4,117.64	-	4,117.64	59
	Kenya Police Service	56,433.22	-	56,433.22	14,071.40	-	14,071.40	25
	Administration Police Service	26,209.74	-	26,209.74	2,537.96	-	2,537.96	10
	Criminal Investigation Services	9,134.42	-	9,134.42	6,357.56	-	6,357.56	70
	General Paramilitary Services	9,928.88	-	9,928.88	1,925.50	-	1,925.50	19
<b>Total</b>		108,642.44	35.00	108,677.44	29,010.05	-	29,010.05	27

Source: The National Police Service

Analysis of the Programme and sub-programmes shows that the Criminal Investigation Services sub-programme of the Policing Services programme recorded the highest absorption rate at 70 per cent, while the Administration Police Service sub-programme under the Policing Services programme had the least absorption at 10 per cent. We recommend fast-tracking the sub-programmes with an absorption rate below 25 per cent, the targeted percentage in the first three months of the financial year.

#### 4.7.16 Non-financial Performance by the National Police Service

Table 4.107 presents a summary of some Key Performance indicators for the National Police Service in the first three months of FY 2024/25.

**Table 4.107: Non-Financial Performance by Programme and Sub-programme**

PRO-GRAMME	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 September 2024	Variance
Policing Services	General Administration, planning and support Services	Assorted security equipment	Percentage of targeted assorted security equipment acquired	29.93	0	(29.93)
		Planning, Monitoring & Evaluation services	Percentage Coordination of Performance Contracts	100	100	0
	Kenya Police Services	Government Vehicles compliance services	Percentage Compliance with rules regarding the use of Government vehicles	100	100	0
		Police Housing services	Percentage completion of prioritised and funded construction	100	0	(100)
	Administration Police Service	Critical Infrastructure Security services	Percentage of security coverage of VIP & Vital Installations	100	100	0
		Trained serving officers	No. of officers trained	1040	200	(840)
	Criminal Investigation Services	Investigation Services	Percentage of Directives issued on Directorate Services	100	100	0
		Specialised training services	No. of officers trained on basic investigations	480	0	(480)
	General-Paramilitary Service	GSU Administration Services	Percentage coordination of administrative functions	100	100	0

PRO-GRAMME	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 September 2024	Variance
		In-House Training services	No. of serving officers retrained	2400	238	(2162)

Source: National Police Service

#### 4.7.17 Project Implementation for the National Police Service

Table 4.108 summarises some of the projects undertaken by the National Police Service.

**Table 4.108: National Police Service Projects Implementation Status**

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Fund-ing in Q 1, FY 2024/25 (Kshs. Million) (f)	Expendi-ture in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 September 2024 (Kshs. Million) (h)	Percent-age (%) of Completion (I=h/e)
Completion of ongoing Sub-County police HQS central ward Kisumu West	7/1/2024	6/30/2025	GOK	10	5	-	-	-
Construction of Police Post at Ochoria in Muhoroni/Koru ward	7/1/2024	6/30/2025	GOK	10	5	-	-	-
Construction of Police Camp in Obunga	7/1/2024	6/30/2025	GOK	6	3	-	-	-
Construction of Police Station Office Block at Kikambuani	7/1/2024	6/30/2025	GOK	9	4.5	-	-	-

Source: The National Treasury & National Police Service

An analysis of the project implementation status by the National Police Service revealed funds were allocated but not expended as the procurement process was in progress during the reporting period. We recommend fast-tracking the procurement process to ensure the projects are completed by the end of FY 2024/25 as projected.

#### 4.7.18 The State Department for Internal Security and National Administration

The State Department for Internal Security and National Administration promotes Oversight over Internal Security affairs. It is also tasked with coordinating National Government functions and services in Counties and State Functions, Government Chemist Services, Peace Building, National Cohesion and Values.

#### 4.7.19 Budget Performance by the State Department for Internal Security and National Administration

The original budgetary allocation to the State Department for Internal Security and National Administration in FY 2024/25 amounted to Kshs.35.88 billion, revised to Kshs. 32.22 billion in Supplementary Estimates I, compared to Kshs.41.23 billion allocated in FY 2023/24.

#### 4.7.20 State Department for Internal Security and National Administration Programmes and Sub-Programme Performance

The budgetary allocation was to fund two programmes. Table 4.109 shows budget execution by programmes and sub-programmes under the State Department for Internal Security and National Administration in the first three months of FY 2024/2025.

**Table 4.109: The State Department for Internal Security and National Administration Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration and Support Services	National Government Coordination Services	7,214.42	-	7,214.42	3,813.55	-	3,813.55	53
	Disaster Risk Reduction	40.70	-	40.70	0.83	-	0.83	2
	Peace Building, National Cohesion and Values	567.98	-	567.98	142.00	-	142.00	25
	Government Chemist Services	506.71	-	506.71	98.29	-	98.29	19
Policy Coordination Services	National Campaign Against Drug and Substance Abuse	968.06	-	968.06	242.02	-	242.02	25
	NGO Regulatory Services	192.98	-	192.98	39.49	-	39.49	20
	Crime Research	182.32	-	182.32	45.58	-	45.58	25
	National Government Administration Coordination Services	18,151.97	360.20	18,512.17	4,215.35	-	4,215.35	23
<b>Total</b>		27,825.14	360.20	28,185.34	8,551.53	-	8,551.53	30

Source: The State Department for Internal Security and National Administration

Analysis of programmes and sub-programmes shows that the National Government Coordination Services sub-programme under the General Administration and Support Services programme had the highest absorption, at 53 per cent, while the Disaster Risk Reduction sub-programme under the General Administration and Support Services programme had the least absorption, at 2 per cent.

#### 4.7.21 Non-financial Performance by the State Department for Internal Security and National Administration

Table 4.110 presents a summary of some Key Performance indicators for the State Department for Internal Security and National Administration in the first three months of FY 2024/25.

**Table 4.110: Non-Financial Performance by Programme and Sub-programme**

PROGRAMME	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 September 2024	Variance
General Administration and Support Services	National Government Coordination Services		Percentage of security operations coordinated	100	100	-
			No. of private security firms licensed	838	15	(823)
National Government Administration Field Services	Disaster Risk Reduction		Percentage of affected families/entities supported post-disaster	100	60	40
	Peace Building, National Cohesion and Values		Percentage of County peace structures revitalised and fully operational.	100	100	-
			No. of public sectors audited	5	1	(4)
	National Government Coordination Services		Percentage of security coordination at the regions	100	100	-
			No. of offices constructed	20	-	(20)

PROGRAMME	Sub-Pro-gramme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 September 2024	Vari-ance
Policy Coordina- tion Services	NGO Regulatory Services		No. of PBOs sensitised on terrorism financing risks	100	-	(100)

Source: State Department for Internal Security and National Administration

#### 4.7.22 Project Implementation for the State Department for Internal Security and National Administration

Table 4.111 summarises some of the projects undertaken by the State Department for Internal Security and National Administration.

**Table 4.111: State Department for Internal Security and National Administration Projects Implementation Status**

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Mil- lion) (e)	Funding in Q 1, FY 2024/25 (Kshs. Mil- lion) (f)	Expendi- ture in Q1, FY 2024/25 (Kshs. Mil- lion) (g)	Cumulative Expenditure as of 30 September 2024 (Kshs. Million) (h)	Percent- age (%) of Com- pletion (I=h/e)
Construction of Sub-Coun- ty Headquarters	01/7/18	7 years	GOK	7,500	30	15	15	50
Moga, Charachani, Bog- ichora	01/07/24	1 year	GOK	15	15	7.5	7.5	50
Githukini Chief Office	01/07/24	1 year	GOK	10	10	5	5	50
Kainuk to Kaptir Security road	01/07/24	1 year	GOK	8.1	8.1	4.05	4.05	50
Construction of a chief's Camp in Obunga	01/07/24	1 year	GOK	4	4	2	2	50

Source: The State Department for Internal Security and National Administration

An analysis of the project implementation status by the State Department for Internal Security and National Administration revealed that most of their projects are at 50 per cent completion and the one with the highest expenditure was construction of sub-county headquarters.

#### 4.7.23 The State Law Office

The State Law Office promotes adherence to the law by Ministries, Departments and Agencies and is also tasked with representing the national government in legal proceedings before national, regional and international courts and tribunals to which the national government is party other than in criminal proceedings. The mandate is carried out in collaboration with its agencies through Registration Services, legislation, Treaties and Advisory Services, and Governance Reforms.

#### 4.7.24 Budget Performance by The State Law Office

The original budgetary allocation to The State Law Office in FY 2024/25 amounted to Kshs.6.98 billion, revised to Kshs.6.10 billion in Supplementary Estimates I, compared to Kshs.6.67 billion allocated in FY 2023/24.

#### 4.7.25 The State Law Office Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.112 shows budget execution by programmes and sub-programmes under The State Law Office in the first three months of FY 2024/25.

**Table 4.112: The State Law Office Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Legal Services	Civil Litigation, Promotion of legal services	1,591.86	-	1,591.86	303.76	-	303.76	19
	Legislations, Treaties and Advisory Services	363.69	-	363.69	70.52	-	70.52	19
	Public Trusts and Estates Management	405.16	-	405.16	91.34	-	91.34	23
	Registration Services	610.16	-	610.16	138.63	-	138.63	23
Governance Legal Training and Constitutional	Governance Reforms	282.57	35.00	317.57	28.52	-	28.52	9
	Constitutional and Legal Reforms	567.96	-	567.96	139.47	-	139.47	25
	Legal Education Training and Policy	607.58	-	607.58	5.00	-	5.00	1
General Administration, Planning and Support Services	Transformation and Public Services	152.05	-	152.05	36.26	-	36.26	24
	Administrative Services	690.97	122.00	812.97	121.93	-	121.93	15
<b>Total</b>		<b>5,272.01</b>	<b>157.00</b>	<b>5,429.01</b>	<b>935.43</b>	<b>-</b>	<b>935.43</b>	<b>17</b>

Source: The State Law Office

Analysis of the Programme and sub-programmes shows that some of the sub-programmes were timely implemented, as demonstrated by a higher absorption rate, while others were below 20 per cent. We recommend that the State Law Office review the sub-programmes that recorded low percentages and take appropriate action to fast-track implementation.

#### 4.7.26 Non-financial Performance by The State Law Office

Table 4.113 presents a summary of some Key Performance indicators for the State Law Office in the first three months of FY 2024/25.

**Table 4.113: Non-Financial Performance by Programme and Sub-programme**

PROGRAMME	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 September 2024	Variance
Legal Services	Civil Litigation and Promotion of Legal Ethical Standards	Civil litigation Services	No. of cases against the government concluded	2000	497	(1503)
		Assets recovery services	Percentage of operationalisation of the Assets Recovery Advisory Board and completion of the delinking process	100	80	(20)
Governance, Legal Training and Constitutional Affairs	Legal Education Training and Policy	Advocates Training Program (ATP) Examination Administration Services	Percentage of qualified ATP candidates gazetted for admission to the Roll of Advocates	100	100	0
	Constitutional and legal reforms	Law Review and Reform Services	No. of County Governments educated on Legislative and Law reform knowledge	14	0	(14)

PROGRAMME	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 September 2024	Variance
General Administration, Planning and Support Services	Transformation of Public Legal Services	Commercial Arbitration Services	Percentage of Nairobi Centre for International Arbitration (NCIA) Arbitral Court	80	75	(75)
	Administrative Services	Administrative Support Services	Percentage of reconstruction of the State Law Office	30	5	(25)

Source: State Law Office

#### 4.7.27 Project Implementation for The State Law Office

Table 4.114 summarises some of the projects undertaken by The State Law Office.

**Table 4.114: The State Law Office Projects Implementation Status**

Project Name (a)	Project commencement date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Refurbishment Sheria House and company's Registry-Nairobi	01 July 2021	5 years	GoK	285	26	-	85.66	30
Refurbishment of Regional offices -Malindi	01 July 2015	10 years	GoK	108	10	-	92	85
Programme for Legal Empowerment & Aid Delivery in Kenya (PLEAD)	01 April 2020	5 years	Donor	289.38	17.5	-	119.42	41
Automation of the State Law Office Services	01 July 2023	3 years	GoK	1,650	25	-	62.5	4

Source: State Law Office

The State Law Office's analysis of the project implementation status revealed that payments for completed works were pending due to a delay in the release of funds. We advise the State Law to liaise with the project financier to fund the completed works to enhance project continuation.

#### 4.7.28 The Judiciary

The Judiciary promotes the administration of justice and is also tasked with promoting and interpreting the Constitution.

#### 4.7.29 Budget Performance by The Judiciary

The original budgetary allocation to The Judiciary in FY 2024/25 amounted to Kshs.23.74 billion, revised to Kshs. 21.38 billion in Supplementary Estimates I, compared to Kshs.22.43 billion allocated in FY 2023/24.

#### 4.7.30 The Judiciary Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.115 shows budget execution by programmes and sub-programmes under the Judiciary in the first three months of FY 2024/25.

**Table 4.115: The Judiciary Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Dispensation of Justice	Access to Justice	14,632.18	826.60	15,458.78	3,215.82	165.65	3,381.47	22
	General Administration and Planning	6,386.22	-	6,386.22	1,378.21	70.99	1,449.20	23
<b>Total</b>		21,018.40	826.60	21,845.00	4,594.03	236.64	4,830.67	22

Source: The Judiciary

Analysis sub-programmes analysis shows that the General Administration and Planning sub-programme recorded an absorption rate of 23 per cent while the Access to Justice recorded an absorption rate of 22 per cent.

#### 4.7.31 Non-financial Performance by The Judiciary

Table 4.116 presents a summary of some Key Performance indicators for the Judiciary in the first three months of FY 2024/25.

**Table 4.116: Non-Financial Performance by Programme and Sub-programme**

PROGRAMME	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 September 2024	Variance
Judicial Transformation	Enhanced Administrative planning and support efficacy to delivery of justice	No. of court circuits conducted	No. of high court circuits conducted	5	7	2
			No. of tribunal circuits conducted	10	8	(2)
		No. of court buildings/offices rehabilitated	No. of High Court buildings constructed	4	0	(4)
			No. of Magistrates' Court rehabilitated	105	14	(91)
		Automated Court Process and services	No. of court stations on Case Tracking System (CTS)	134	134	-
			No. of computers procured	400	0	(400)

Source: The Judiciary

#### 4.7.32 Project Implementation for The Judiciary

Table 4.117 summarises some of the projects undertaken by The Judiciary.

**Table 4.117: The Judiciary Projects Implementation Status**

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Judiciary Automation (ICT)	Ongoing	Ongoing	GoK	300	150	156.51	156.51	52
Completion of Takaba Law Courts	13/2/2024	3 years	GoK	102.51	42.5	14.37	14.37	14
Completion of Marimanti Law Courts	18/5/2023	1.5 years	GoK	52.61	17.5	3.8	7.79	15



Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Completion of Mavoko Law Courts	7/12/2022	1.5 years	GoK	59.78	20	3.66	21.09	35

Source: The Judiciary

An analysis of the project implementation by the Judiciary revealed that the completion of Marimanti Law Courts may be behind schedule, considering the expected duration and completion percentage by 30 September 2024. We recommend that the Judiciary evaluate the implementation of the project and take action towards its completion.

#### 4.7.33 The Ethics and Anti-Corruption Commission

The Ethics and Anti-Corruption Commission promotes the prevention of corruption and economic crimes and combating unethical conduct through law enforcement.

#### 4.7.34 Budget Performance by the Ethics and Anti-Corruption Commission

The original budgetary allocation to the Ethics and Anti-Corruption Commission in FY 2024/25 amounted to Kshs.4.17 billion, revised to Kshs. 4.14 billion in Supplementary Estimates I, compared to Kshs.3.98 billion allocated in FY 2023/24.

#### 4.7.35 Ethics and Anti-Corruption Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.118 shows budget execution by programmes and sub-programmes under the Ethics and Anti-Corruption Commission in the first three months of FY 2024/2025.

**Table 4.118: The Ethics and Anti-Corruption Commission Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Ethics and Anti-Corruption	Ethics and Anti-Corruption	4,113.63	30.00	4,143.63	1,188.02	-	1,188.02	29
Total		4,113.63	30.00	4,143.63	1,188.02	-	1,188.02	29

Source: Ethics and Anti-Corruption Commission

Analysis of Programme and sub-programme performance shows that budget implementation for the Ethics and Anti-Corruption Commission is on course, recording an absorption rate of 29 percent.

#### 4.7.36 Non-financial Performance by the Ethics and Anti-Corruption Commission

Table 4.119 summarises some Key Performance indicators for the Ethics and Anti-Corruption Commission in the first three months of FY 2024/25.



**Table 4.119: Non-financial performance by Programme and Sub-programme**

PRO-GRAMME	Sub-Pro-gramme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 September 2024	Variance
<b>Ethics and Anti-Corruption</b>	Ethics and Anti-Corruption	Anti-corruption training services	Number of persons trained on ethics and integrity	120	137	17
		Assets tracing and recovery services	Value (Kshs in billions) of illegal and unexplained assets preserved	2.1	0.01	(2.09)
		Corruption investigation services	Number of corruption and economic crimes investigations completed	424	52	(372)
		Systems review services	Number of advisories on bribery and corruption prevention undertaken	200	53	(147)

Source: Ethics and Anti-Corruption Commission

#### 4.7.37 Project Implementation for the Ethics and Anti-Corruption Commission

Table 4.120 summarises some ongoing projects under the Ethics and Anti-Corruption Commission and implementation status as of 30 September 2024.

**Table 4.120: Ethics and Anti-Corruption Commission Projects Implementation Status**

Project Name (a)	Project commencement date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Refurbishment of EACC Headquarters	FY 2018/19	6 years	GoK	828.19	30	11.95	122.97	15
Automation of business processes	FY 2019/20	6 years	GoK	1,599.00	-	-	19.32	1

Source: Ethics and Anti-Corruption Commission

The Ethics and Anti-Corruption Commission's analysis of the project implementation status revealed a low uptake of budgeted funds and, therefore, a need to fast-track the projects to be implemented within the set timeline.

#### 4.7.38 The Office of the Director of Public Prosecutions

The Office of the Director of Public Prosecutions promotes undertaking criminal proceedings against any person before any court of law other than the court martial and is also tasked with prosecution in respect to any offence alleged to have been committed by any person, take over and continue with any criminal proceedings commenced in any court by any person or authority with the permission of the person or authority. The mandate is carried out by the Office of the Director of Public Prosecutions and its agencies, the Public Prosecution Services.

#### 4.7.39 Budget Performance by the Office of the Director of Public Prosecutions

The original budgetary allocation to the Office of the Director of Public Prosecutions in FY 2024/25 amounted to Kshs.4.01 billion, revised to Kshs.3.99 billion in Supplementary Estimates I, compared to Kshs.4.16 billion allocated in FY 2023/24.

#### 4.7.40 Office of the Director of Public Prosecutions Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.121 shows budget execution by programmes and sub-programmes under the Office of the Director of Public Prosecutions in the first three months of FY 2024/2025

**Table 4.121: The Office of the Director of Public Prosecutions Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Public Prosecution Services	Prosecution of criminal offences	3,959.02	26.00	3,985.02	853.97	-	853.97	21
<b>Total</b>		3,959.02	26.00	3,985.02	853.97	-	853.97	<b>21</b>

Source: The Office of the Director of Public Prosecutions

Analysis of programmes and sub-programmes shows that the prosecution of criminal offences sub-programmes under the public prosecution services absorbed 21 per cent of the budget.

#### 4.7.41 Non-financial Performance by the Office of the Director of Public Prosecutions

Table 4.122 summarises some Key Performance indicators for the Office of the Director of Public Prosecution in the first three months of FY 2024/25.

**Table 4.122: Non-financial performance by Programme and Sub-programme**

PROGRAMME	Sub-Programme	Key Output	Key Performance Indicator	Annual Target (s)	Actual As of 30 September 2024	Variance
Prosecution Criminal Offences	Prosecution Criminal Offences	Witness and victim facilitation	Percentage of eligible witnesses facilitated to attend court	100	100	-
		ODPP processes automated	Percentage automation of ODPP processes	70	0	(70)
		Criminal Offences Prosecuted	No. of corruption and major economic crime cases litigated	150	-	(150)

Source: Office of Director of Public Prosecution

#### 4.7.42 Project Implementation for the Office of the Director of Public Prosecutions

Table 4.123 summarises some of the projects the Office of the Director of Public Prosecutions undertook.

**Table 4.123: Office of the Director of Public Prosecutions Projects Implementation Status**

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
UNFPA 8 <sup>th</sup> Country Programme on FGM	FY 2019/20	5 years	Foreign	23.5	3	—*	—*	—*
Uadilifu Case Management	FY 2022/23	4 years	GoK	300	10	—*	—*	—*

Source: Office of the Director of Public Prosecutions

\*Data not provided by the MDA

An analysis of the project implementation by the Office of the Director of Public Prosecutions revealed that no expenditure had been incurred for the two projects since procurement for digitisation was initiated and the partner financial year runs on the calendar year.

#### 4.7.43 The Office of the Registrar of Political Parties

The Office of the Registrar of Political Parties promotes the registration and regulation of political parties and administers the Political Parties Act of 2011. It is also tasked with monitoring, supervising, and investigating political parties to ensure compliance with the Act. It also oversees the funding of Political Parties and the Political Parties Liaison Committee.

#### 4.7.44 Budget Performance by the Office of the Registrar of Political Parties

The original budgetary allocation to the Office of the Registrar of Political Parties in FY 2024/25 amounted to Kshs.2.04 billion, revised to Kshs. 1.93 billion in Supplementary Estimates I, compared to 1.46 billion allocated in FY 2023/24.

#### 4.7.45 Office of the Registrar of Political Parties Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.124 shows budget execution by programmes and sub-programmes under the Office of the Registrar of Political Parties in the first three months of FY 2024/25.

**Table 4.124: The Office of the Registrar of Political Parties Programme Performance**

Programmes	Sub-Programme	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Registration, Regulation and Funding of Political Parties	Registration and Regulation of Political Parties	488.19	-	488.19	111.07	-	111.07	23
	Funding of Political Parties	1,428.30	-	1,428.30	357.08	-	357.08	25
	Political Parties Liaisons Committee	11.32	-	11.32	0.20	-	0.20	2
<b>Total</b>		1,927.81	-	1,927.81	468.35	-	468.35	24

*Source: The Office of the Registrar of Political Parties*

Analysis of Programme and sub-programme performance shows implementation was on track except for the Political Parties Liaison Committee sub-programme, which recorded an absorption rate of 2 per cent. We recommend a balanced implementation of all sub-programmes for effective budget implementation.

#### 4.7.46 Non-financial Performance by the Office of the Registrar of Political Parties

Table 4.125 presents a summary of some Key Performance indicators for the Office of the Registrar of Political Parties in the first three months of FY 2024/25.

**Table 4.125: Non-financial performance by Programme and Sub-programme**

PROGRAMME	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 September 2024	Variance
Registration, Regulation and Funding of Political Parties	Registration and Regulation of Political Parties	Political Parties Registration Services	Percentage of applications for complete registration processed	100	100	-
		Political Parties Capacity Building	No. of political parties' officials sensitised on minimum standards on inclusion of PWDs in political parties	90	70	(20)
	Funding of Political Parties	Political Parties Financial Services	Percentage of political parties' Fund Managers sensitised on the distribution of the political parties' fund, funding regulations and Public Finance Management Act 2012	100	100	-
			Amount of money disbursed to political parties (Kshs. Million)	1,428.30	357.08	(1,071.22)
	Political Parties Liaisons Committee	Tripartite Administrative Services	No. of consultative dialogue forums held at the national level	4	0	(4)
			No. of consultative dialogue forums held at the county level	4	0	(4)

Source: Office of the Registrar of Political Parties

#### 4.7.47 The Witness Protection Agency

The Witness Protection Agency promotes protection, on behalf of the State, to persons possessing important information and facing potential risk or intimidation due to their cooperation with prosecution and other law enforcement agencies.

#### 4.7.48 Budget Performance by the Witness Protection Agency

The original budgetary allocation to the Witness Protection Agency in FY 2024/25 amounted to Kshs.0.74 billion, revised to Kshs.0.70 billion in Supplementary Estimates I, compared to Kshs.0.80 billion allocated in FY 2023/24.

#### 4.7.49 Witness Protection Agency Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.126 shows budget execution by programmes and sub-programmes under the Witness Protection Agency in the first three months of FY 2024/25.

**Table 4.126: The Witness Protection Agency Programme and Sub-Programme Performance**

Programme	Sub-Programme	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Witness Protection Programme	Witness Protection Programme	697.13	-	697.13	174.09	-	174.09	25
Total		697.13	-	697.13	174.09	-	174.09	25

Source: The Witness Protection Agency

Analysis of the Programme and sub-programme performance shows good progress on budget implementation by the Witness Protection Agency as demonstrated by an absorption of 25 per cent.

#### 4.7.50 Non-financial Performance by the Witness Protection Agency

Table 4.127 summarises some Key Performance indicators for the Witness Protection Agency in the first three months of FY 2024/25.

**Table 4.127: Non-financial performance by Programme and Sub-programme**

PRO-GRAMME	Sub-Pro-gramme	Key Output	Key Performance Indicator	Quarter One Target(s)	Actual As of 30 September 2024	Variance
Witness Protection	Witness Protection	Witness Protection Services	Safety and security of protected persons provided	100	100	-
			Resettlement of protected persons	100	100	-
			Respond to the applicants and referral authorities on admission, deferral and declination of application (No. of days)	30	25.44	4.56

Source: Witness Protection Agency

#### 4.7.51 The Kenya National Commission on Human Rights

The Kenya National Commission on Human Rights promotes human rights, fundamental freedoms and constitutionalism. It is also tasked with protecting and securing the observance of human rights and fundamental freedoms in all spheres of life.

#### 4.7.52 Budget Performance by the Kenya National Commission on Human Rights

The original budgetary allocation to the Kenya National Commission on Human Rights in FY 2024/25 amounted to Kshs.0.48 billion, revised to Kshs.0.48 billion in Supplementary Estimates I, compared to Kshs.0.54 billion allocated in FY 2023/24.

#### 4.7.53 Kenya National Commission on Human Rights Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.128 shows budget execution by programmes and sub-programmes under the Kenya National Commission on Human Rights in the first three months of FY 2024/2025.

**Table 4.128: The Kenya National Commission on Human Rights Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Promotion, Protection and Observation of Human Rights	Promotion, Protection and Observation of Human Rights	478.04	-	478.04	109.71	-	109.71	23
Total		478.04	-	478.04	109.71	-	109.71	23

Source: Kenya National Commission on Human Rights

Analysis of Programmes and sub-programmes shows that the promotion, protection and observation of human rights sub-programmes had an absorption rate of 23 per cent.

#### 4.7.54 Non-financial Performance by the Kenya National Commission on Human Rights

Table 4.129 summarises some Key Performance indicators by the Kenya National Commission on Human Rights in the first three months of FY 2024/25.

**Table 4.129: Non-financial performance by Programme and Sub-programme**

PROGRAMME	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 September 2024	Variance
Protection and Promotion of Human Rights	Complaints, Investigations and Redress	Human Rights Protection and Promotion Services	Percent of cases received and processed	100	100	-
			Number of state actors trained on	420	422	2
			economic and social rights			
		Human rights standards and principles compliance services provided	Number of institutions audited for compliance with human rights standards	35	25	(10)

Source: Kenya National Commission on Human Rights

#### 4.7.55 The Independent Electoral and Boundaries Commission

The Independent Electoral and Boundaries Commission promotes the conduct or supervision of referenda and elections to anybody or offices established by the Constitution and any other elections as prescribed by an Act of Parliament. It is also tasked with regulating and delimiting constituencies and wards, Voter Registration and electoral operations, Voter Education and Partnership, and electoral information and Communication Technology.

#### 4.7.56 Budget Performance by the Independent Electoral and Boundaries Commission

The original budgetary allocation to the Independent Electoral and Boundaries Commission in FY 2024/25 amounted to Kshs.3.76 billion, revised to Kshs. 3.82 billion in Supplementary Estimates I, compared to Kshs.4.78 billion allocated in FY 2023/24.

#### 4.7.57 Independent Electoral and Boundaries Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund two programmes. Table 4.130 shows budget execution by programmes and sub-programmes under the Independent Electoral and Boundaries Commission in the first three months of FY 2024/2025.

**Table 4.130: The Independent Electoral and Boundaries Commission Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Management of the Electoral Process	Administrative Planning and Financial Services	2,994.38	-	2,994.38	682.51	-	682.51	23
	Voter Registration and Electoral Operations	258.56	-	258.56	14.37	-	14.37	6
	Voter Education and Partnership	43.48	-	43.48	6.31	-	6.31	15
	Electoral Information and Communication Technology	485.26	-	485.26	16.65	-	16.65	3
Delimitation of Electoral Boundaries	Delimitation of Electoral Boundaries	36.05	-	36.05	7.51	-	7.51	21
<b>Total</b>		<b>3,817.74</b>		<b>3,817.74</b>	<b>727.34</b>		<b>727.34</b>	<b>19</b>

Source: Independent Electoral and Boundaries Commission

The analysis of the Programme and sub-programmes shows mixed performance of the sub-programmes. We recommend that the Independent Electoral and Boundaries Commission expedite the implementation of the sub-programmes with low absorption as of 30 September 2024.

#### 4.7.58 Non-financial Performance by the Independent Electoral and Boundaries Commission

Table 4.131 summarises some Key Performance indicators for the Independent Electoral and Boundaries Commission in the first three months of FY 2024/25.

**Table 4.131: Non-financial performance by Programme and Sub-programme**

PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 September 2024	Variance
Management of the Electoral Process	Electoral Information and Communication Technology	Electronic collation, transmission and tallying of electoral data operationalised	Percentage of voters in the electronic register Percentage of results electronically transmitted and tallied	100 100	100 0	- (100)
	Voter Registration and Electoral Operations	Register of voters	Number of newly registered voters	0.3MN	0	(0.3MN)
	General Administration, Planning, and	Compliance with data protection	Number of policies developed	1	0	(1)
	Support Services	Compliance with Public Finance Management Act (PFMA) and Public Procurement and Asset Disposal Act (PPADA)	Number of compliance reports	9	2	(7)



PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 September 2024	Variance
Delimitation of Electoral Boundaries	Delimitation of Electoral Boundaries	Boundaries delimitation	Percentage of Electoral Boundaries disputes resolved	100	100	-
			The number of administrative boundaries updated	47	0	(47)

Source: Independent Electoral and Boundaries Commission

#### 4.7.59 The Judicial Service Commission

The Judicial Service Commission promotes independence and accountability of the Judiciary for the efficient, effective and transparent administration of justice.

#### 4.7.60 Budget Performance by the Judicial Service Commission

The original budgetary allocation to the Judicial Service Commission in FY 2024/25 amounted to Kshs.0.90 billion, revised to Kshs. 0.66 billion in Supplementary Estimates I, compared to Kshs.0.90 billion allocated in FY 2023/24.

#### 4.7.61 Judicial Service Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.132 shows budget execution by programmes and sub-programmes under the Judicial Service Commission in the first three months of FY 2024/2025

**Table 4.132: The Judicial Service Commission Programme and Sub-Programme Performance**

Programme	Sub-Programme	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Judicial Oversight Services	Administration of Judicial Services	441.00	-	441.00	88.48	-	88.48	20
	Judiciary Training	219.11	-	219.11	40.54	-	40.54	19
Total		660.12	-	660.12	129.02	-	129.02	20

Source: Judicial Service Commission

Analysis of the Programme and sub-programmes shows that the Administration of Judicial Services sub-programme had the highest absorption, at 20 per cent. In comparison, the Judicial Training sub-programme recorded 19 per cent.

#### 4.7.62 Non-financial Performance by the Judicial Service Commission

Table 4.133 summarises some Key Performance indicators for the Judicial Service Commission in the first three months of FY 2024/25.



**Table 4.133: Non-financial performance by Programme and Sub-programme**

PROGRAMME	Sub-Pro-gramme	Key Output	Key Performance Indi-cator	Annual Target(s)	Actual As of 30 September 2024	Vari-ance
Judicial Oversight	Administra-tion and Judi-cial Services	Petitions against judges and complaints against Judicial officers and Staff	Percentage of petitions heard and determined	100	50	50
			Percentage of complaints determined	100	100	-
	Judicial Training	Kenya Judiciary Academy (KJA) organisation struc-ture and staff establishment reviewed and implemented	Percentage of KJA organ-ogram reviewed optimal staffing levels	100	70	30
		Annual training master calendar developed and implemented	No. of calendars	1	1	-

Source: The Judicial Service Commission

#### 4.7.63 The National Police Service Commission

The National Police Service Commission promotes recruiting and appointing persons to hold or act in offices within the service. It is also tasked with confirmation of appointments, determining promotions and transfers within the National Police Service, observing due process, exercising disciplinary control over, and removing persons holding or acting in offices within the service.

#### 4.7.64 Budget Performance by the National Police Service Commission

The original budgetary allocation to the National Police Service Commission in FY 2024/25 amounted to Kshs.1.13 billion, revised to Kshs.1.01 billion in Supplementary Estimates I, compared to KShs.1.18 billion allocated in FY 2023/24.

#### 4.7.65 National Police Service Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.134 shows budget execution by programmes and sub-programmes under the National Police Service Commission in the first three months of FY 2024/2025.

**Table 4.134: The National Police Service Commission Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Police Service Human Resource Man-agement	Human Resource Man-agement	722.16	-	722.16	102.15	-	102.15	14
	Counselling Management Services	134.46	-	134.46	31.83	-	31.83	24
	Compliance and Audit	-	-	-	0.22	-	0.22	
	Administration and Stan-dard Setting	151.42	-	151.42	2.27	-	2.27	2
Total		1,008.04	-	1,008.04	136.47	-	136.26	14

Source: National Police Service Commission

Analysis of programmes and sub-programmes shows that compliance and audits reported expenditures for Kshs.0.22 million, and we recommend that the National Police Service Commission regularise through budget reallocation in line with the Public Finance Management Act.

#### 4.7.66 Non-financial Performance by the National Police Service Commission

Table 4.135 summarises some Key Performance indicators for the National Police Service Commission in the first three months of FY 2024/25.

**Table 4.135: Non-financial performance by Programme and Sub-programme**

PRO-GRAMME	SUB-PRO-GRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 September 2024	Variance
National Police Service Human Resource Management	Human Resource Management	Recruitment and Appointment Services	No. of police officers recruited and confirmed	10,000	0	(10,000)
		Discipline and Appeal Services	Percentage of disciplinary cases adjudicated (26 cases)	100	100	-
	Counselling Management Services	Counselling Services	Percentage of officers counselled	100	100	-
			Percentage of regional and county offices staffed	100	0	(100)
	Administration and Standards Setting	Administration Services	Number of National Police Service compliance audit reports	4	-	(4)
			Percentage of complaints received and processed (51 cases)	100	100	-

*Source: National Police Service Commission*

#### 4.7.67 The National Gender and Equality Commission

The National Gender and Equality Commission promotes gender equality and freedom from discrimination for all people in Kenya, focusing on special interest groups, including women, children, youth, persons with disability (PWDs), older members of society, minorities and marginalised groups.

#### 4.7.68 Budget Performance by the National Gender and Equality Commission

The original budgetary allocation to the National Gender and Equality Commission in FY 2024/25 amounted to Kshs.0.44 billion, revised to Kshs. 0.41 billion in Supplementary Estimates I, compared to Kshs.0.45 billion allocated in FY2023/24.

#### 4.7.69 National Gender and Equality Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.136 shows budget execution by programmes and sub-programmes under the National Gender and Equality Commission in the first three months of FY 2024/2025.

**Table 4.136: The National Gender and Equality Commission Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Promotion of Gender Equality and Freedom from Discrimination	Legal Compliance and Redress	14.06	-	14.06	2.16	-	2.16	15
	Mainstreaming and Coordination	150.73	-	150.73	37.23	-	37.23	25
	Public Education Advocacy and Research	9.16	10.00	19.16	1.60	-	1.60	8
	General Administration and Planning and Support Services	233.75	-	233.75	45.45	-	45.45	19
<b>Total</b>		407.70	10.00	417.70	86.43	-	86.43	21

Source: National Gender and Equality Commission

Overall, NGEC budget performance recorded an absorption rate of 21 per cent. However, the Public Education Advocacy and Research subprogramme recorded 8 per cent. We recommend fast-tracking its implementation to deliver on the set objective.

#### 4.7.70 Non-financial Performance by the National Gender and Equality Commission

Table 4.137 summarises some Key Performance indicators by the National Gender and Equality Commission in the first three months of FY 2024/25.

**Table 4.137: Non-financial performance by Programme and Sub-programme**

PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 September 2024	Variance
Promotion of Gender Equality and Freedom from Discrimination	Legal Compliance and Redress	Technical support services on gender and inclusion to both levels of government	No. of status reports on gender and inclusion	1	2	1
			Percentage of complaints processed	100	80	(20)
	Mainstreaming and Coordination	Gender Equality and Inclusion promotion services	Percentage of government agencies complying with not more than two-thirds requirement	100	-	(100)
			Percentage of government agencies complying with 5% requirements for PWD	100	-	(100)
	Public Education, advocacy and research		No. of for a on public awareness on equality and inclusion held	5	10	5

Source: National Gender and Equality Commission

#### 4.7.71 The Independent Policing Oversight Authority

The Independent Policing Oversight Authority promotes accountability of the Police to the public in performing their functions. It is also tasked with giving effect to the provision of Article 244 of the Constitution that the Police shall strive for professionalism and discipline, promote and practice transparency and accountability, and ensure independent oversight of the handling of complaints by the National Police Service. The mandate is carried out by the « Independent Policing Oversight Authority ».

#### 4.7.72 Budget Performance by the Independent Policing Oversight Authority

The original budgetary allocation to the Independent Policing Oversight Authority in FY 2024/25 amounted to Kshs.1.11 billion, revised to Kshs. 1.09 billion in Supplementary Estimates I, compared to Kshs.1.05 billion allocated in FY 2023/24.

#### 4.7.73 Independent Policing Oversight Authority Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.138 shows budget execution by programmes and sub-programmes under the Independent Policing Oversight Authority in the first three months of FY 2024/2025.

**Table 4.138: The Independent Policing Oversight Authority Programme and Sub-Programme Performance**

Programme	Sub-Programme	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Policing Oversight Services	Policing Oversight Services	1,088.64	-	1,088.64	265.70	-	265.70	24
<b>Total</b>		<b>1,088.64</b>	<b>-</b>	<b>1,088.64</b>	<b>265.70</b>	<b>-</b>	<b>265.70</b>	<b>24</b>

Source: The Independent Policing Oversight Authority

Analysis of Programme and sub-programmes shows that the Policing Oversight Services sub-programme absorbed 24 per cent.

#### 4.7.74 Non-financial Performance by the Independent Policing Oversight Authority

Table 4.139 summarises some Key Performance indicators for the State Department for Independent Policing Oversight Authority in the first three months of FY 2024/25.

**Table 4.139: Non-financial performance by Programme and Sub-programme**

PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 September 2024	Variance
Policing Oversight Services	Policing Oversight Services	Complaints received and processed within the time	The proportion of complaints received and cleared within time	100	100 (1187)	-
		Investigations conducted and finalised	The number of targeted investigations finalised	180	149	(31)
			Percentage of completed investigation files submitted to ODPP in time	100	100	-
		Dialogue sessions with the NPS aimed at enhancing collaboration and improving policing	Number of dialogue sessions held with NPS	2	0	(2)

Source: Independent Policing Oversight Authority

## 4.8. Health Sector

### 4.8.1 Introduction

Health is primarily a devolved function under the Fourth Schedule of the Constitution of Kenya. The health sector is responsible for providing and coordinating health policy formulation, ensuring quality service delivery, and regulating health care at the national level. The sector comprises two MDAs: The State Department for Medical Services and the State Department for Public Health and Professional Standards. The Sector delivers

services through several SAGAs and entities, including the Kenyatta National Hospital, Moi Teaching and Referral Hospital, Kenya Medical Research Institute, Kenya Medical Supplies Authority, Kenya Medical Training College, National Syndemic Disease Control Council, Kenyatta University Teaching, Referral and Research Hospital, National Cancer Institute of Kenya and the Kenya Nuclear Regulatory Authority.

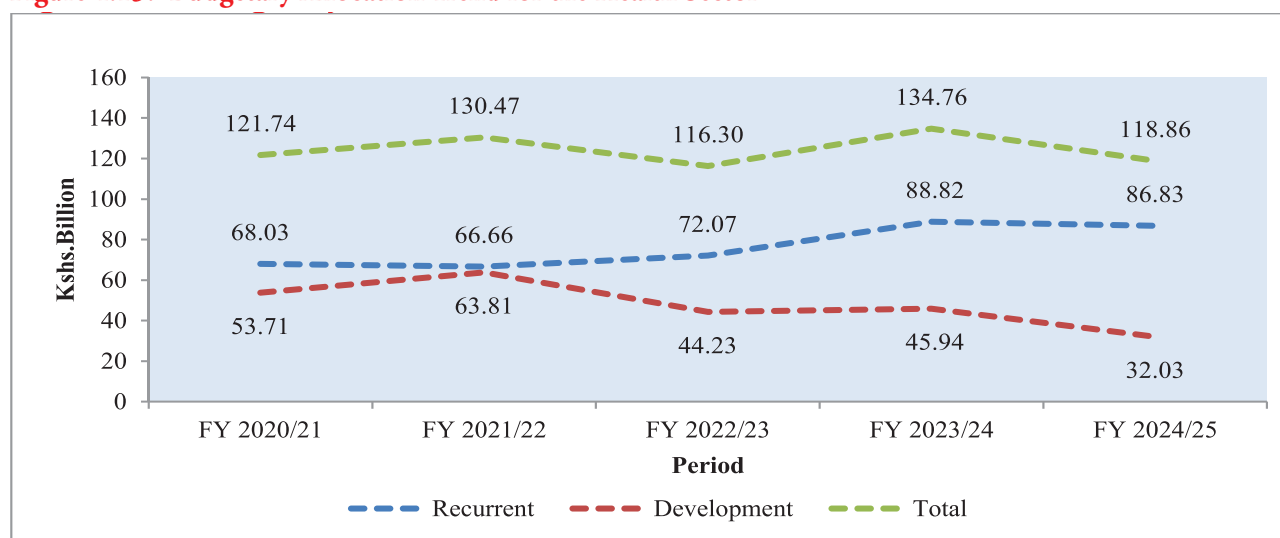
The Sector envisions “a *healthy, productive and globally competitive nation*” achieved through strategic objectives under equity, efficiency, and people-centred principles with a multi-sectoral approach as outlined in the Kenya Health Policy (2014-2030). The Health Sector implements its strategic objectives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

#### 4.8.2 Budget Performance for the Health Sector

The budgetary allocation to Health in FY 2024/25 amounted to Kshs.127.17 billion, revised to Kshs.118.86 billion in Supplementary Budget I, compared to the Kshs.134.76 billion allocated in the FY 2023/24. This amount represents 3 per cent of the revised gross national budget of Kshs. 4.37 trillion and 5 per cent of the Ministerial budget of Kshs. 2.23 trillion. The allocation comprised of Kshs. 32.03 billion (27 per cent) for development activities and Kshs.86.83 billion (73 per cent) for recurrent expenditure. The State Department for Medical Services received a budgetary allocation of Kshs.91.98 billion (77 per cent of the Sector’s budget), while the State Department for Public Health and Professional Standards’ allocation was Kshs.26.87 billion (23 per cent of the Health Sector allocation).

The high allocation to the State Department for Medical Services is attributed to the high budget allocation in the National Referral Services sub-programme. Figure 4.1 shows the budgetary allocation trends of the Health Sector from FY 2020/21 to FY 2024/25.

**Figure 4.13: Budgetary Allocation Trend for the Health Sector**

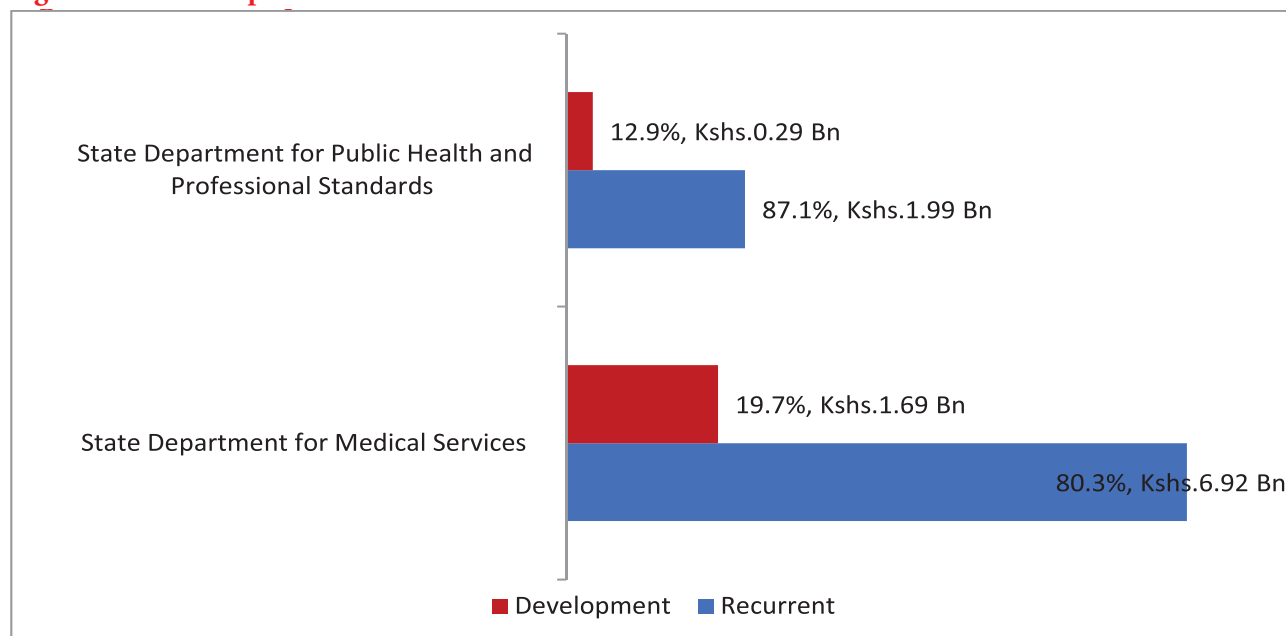


Source: National Treasury

The total exchequer issues to the Health Sector amounted to Kshs.10.90 billion, representing 14 per cent of the Sector’s revised net estimates. This amount comprises of Kshs.1.99 billion for development expenditure, representing 10 per cent of development revised net estimates, and Kshs.8.91 billion for recurrent activities, representing 16 per cent of recurrent revised net estimates.

In the first three months of FY 2024/2025, the State Department for Medical Services received 10 per cent of development exchequer issues to the revised development expenditure net estimates, and the State Department for Public Health and Professional Standards received 7 per cent. The State Department for Medical Services recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 17 per cent. The State Department for Public Health and Professional Standards recorded the lowest ratio of 14 per cent. Figure 4.14 shows the exchequer issues in the Health Sector in the first three months of FY 2024/25.

**Figure 4.14: Exchequer Issues to the Health Sector**



Source: National Treasury

In the reporting period, the total expenditure for the Health Sector amounted to Kshs.21.08 billion, representing 18 per cent of the revised gross estimates, compared to 11 per cent (Kshs.15.98 billion) recorded in a similar period in FY 2023/24. This amount comprised Kshs.6.20 billion for the development budget, representing an absorption rate of 19 per cent, compared to 11 per cent recorded in a similar period in FY 2023/2024, and Kshs.14.88 billion for recurrent expenditure, representing 17 per cent of the revised gross recurrent estimates, compared to 12 per cent recorded in a similar period in FY 2023/24. Table 4.140 shows the Health Sector analysis of exchequer issues and expenditure in the first three months of FY 2024/25.

**Table 4.140: Health Sector-Analysis of Exchequer Issues and Expenditure**

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised Net estimates	% of Exchequer Issues to Revised Net Estimates	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates
State Department for Medical Services	27.74	16.39	1.69	4.79	10	17	64.24	41.87	6.92	10.01	17	16

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates	Revised Gross estimates	Revised Net estimates	% of Exchequer Issues to Revised Net Estimates	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates
State Department for Public Health and Professional Standards	4.29	4.29	0.29	1.40	7	33	22.59	14.57	1.99	4.87	14	22
<b>Total</b>	<b>32.03</b>	<b>20.68</b>	<b>1.99</b>	<b>6.20</b>	<b>10</b>	<b>19</b>	<b>86.83</b>	<b>56.43</b>	<b>8.91</b>	<b>14.88</b>	<b>16</b>	<b>17</b>
<b>Sector Summary</b>												
	Revised Gross Estimates		Revised Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross estimates					
Development	32.03		20.68	1.99	6.20	10	19					
Recurrent	86.83		56.43	8.91	14.88	16	17					
<b>Total</b>	<b>118.86</b>		<b>77.11</b>	<b>10.90</b>	<b>21.08</b>	<b>14</b>	<b>18</b>					

Source: MDAs and National Treasury

The State Department for Public Health and Professional Standards recorded the highest absorption for development and recurrent expenditure budgets, at 33 per cent and 22 per cent, respectively. The State Department for Medical Services recorded absorption of 17 per cent and 16 per cent for development and recurrent expenditure, respectively.

#### 4.8.3 The State Department for Medical Services

The State Department for Medical Services promotes health policy, health regulation, national referral facilities, capacity building, and technical assistance to the counties. It is also tasked with the Immunization and Reproductive Health Policy and Management. The mandate is carried out by the State Department for Medical Services and its agencies: The Social Health Insurance Fund (SHIF), Kenya Medical Supplies Authority (KEMSA), Kenyatta National Hospital, Moi Teaching Referral Hospital, National Syndemic Diseases Control Council and Kenya Medical Research Institute (KEMRI).

#### 4.8.4 Budget Performance by the State Department for Medical Services

The original budgetary allocation to the State Department for Medical Services in FY 2024/25 amounted to Kshs.98.98 billion, revised to Kshs. 91.98 billion in Supplementary Estimates I, compared to Kshs.116.59 billion allocated in FY 2023/24.

#### 4.8.5 State Department for Medical Services Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.141 shows budget execution by programmes and sub-programmes under the State Department for Medical Services in the first three months of FY 2024/2025



**Table 4.141: The State Department for Medical Services Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Referral & Specialized Services	National Referral Services	39,427.89	3,080.17	42,508.05	5,223.07	634.25	5,857.32	14
	Forensics and Diagnostics	-	-	-	-	-	-	-
	Health Products and Technologies	5,303.44	1,050.00	6,353.44	106.17	-	106.17	2
	Health Infrastructure and Equipment (Specialized Medical Equipment)	-	6,075.00	6,075.00	-	109.83	109.83	2
	National Blood Transfusion Service	263.30	300.00	563.30	59.45	25.00	84.45	15
Curative & Reproductive Maternal New Born Child Adolescent Health (RM-NCAH)	Reproductive Maternal Newborn Child Adolescent Health	35.18	2,480.00	2,515.18	1.06	150.00	151.06	6
	Immunization Management	42.11	7,764.00	7,806.11	2.61	500.00	502.61	6
	Communicable Disease Control	1,215.05	4,043.20	5,258.25	271.23	1,397.18	1,668.41	32
	Non-Communicable Disease Prevention and Control	280.62	617.67	898.28	68.71	61.85	130.56	15
Health Research and Innovations	Health Innovations	281.50	200.00	481.50	70.37	-	70.37	15
	Medical Research	2,843.95	80.00	2,923.95	655.99	40.00	695.99	24
General Administration	Social Protection in Health	11,220.44	2,049.00	13,269.44	2,792.21	1,024.45	3,816.66	29
	Finance and Planning	160.30	-	160.30	36.53	-	36.53	23
	General Administration & Human Resource Management & Development	3,168.58	-	3,168.58	721.99	-	721.99	23
<b>Total</b>		<b>64,242.35</b>	<b>27,739.03</b>	<b>91,981.38</b>	<b>10,009.39</b>	<b>3,942.56</b>	<b>13,951.95</b>	<b>15</b>

Source: The State Department for Medical Services

Analysis of Programme and sub-programmes analysis shows that the sub-programmes with the highest absorption rates are Communicable Disease Control and Social Protection in Health in the Curative & Reproductive Maternal New Born Child Adolescent Health (RMNCAH) at 32 per cent and General Administration at 29 per cent. The sub-programmes with the lowest absorption rates were Health Products and Technologies and Health Infrastructure and Equipment (Specialized Medical Equipment), both at 2 per cent under the National Referral & Specialized Services programme.

On average, the State Department for Medical Services recorded an absorption rate of 28 per cent. We recommend fast-tracking the sub-programmes, which recorded an implementation rate below 25 per cent as of 30<sup>th</sup> September 2024.



#### 4.8.6 Non-financial Performance by the State Department for Medical Services

Table 4.142 summarizes the Key Performance Indicator for the State Department for Medical Services in the first three months of FY 2024/25.

**Table 4.142: Non-Financial Performance by Programme and Sub-programme**

PROGRAMME	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 <sup>th</sup> September 2024	Variance
National Referral Facilities and Specialized Services	National Referral and Specialized Health Services	Specialized healthcare services	Number of oncology sessions on (Chemotherapy and radio-therapy)	40,574	7,623	(32,951)
			Number of minimally invasive surgeries done	6244	2129	(4115)
			Number of Corneal Transplants conducted	12	14	2
	Health Products & Technologies	Health Products & technologies (HPT) availed	Percentage of order fill rate for HPTs	90	55	(35)
			Order turnaround time(days) PHFs	7	20.6	13.6
		Expansion and Operationalization of Mombasa Regional Distribution Centre	Percentage of Completion of Mombasa Regional Distribution Centre	100	15	(85)
	National Blood Transfusion Service, Tissue and Human Organ Transplant	Blood transfusion services	Number of Whole blood units collected	450,000	78,708	(371,292)
			Number of Satellite Blood Transfusion Centres and transfusing facilities using the Damu-KE platform for Accountability and Traceability of blood and blood	200	150	(50)
Curative and RMNCAH	Communicable disease control	HIV Prevention and Management Services	Number of condoms distributed in non-health settings	6,692,400	4,235,028	(2,457,372)
			Proportion of counties visualizing real-time HIV and Health Dashboards through Situation Room for decision making	67	1	(66)
	Non-communicable diseases prevention and control	Partnerships in cancer prevention and control	Number of MDAs trained to implement workplace cancer prevention and control programs	81	27	(54)
		Quality assurance in cancer care services	Number of cancer treatment facilities that have met the minimum standards of care	25	1	(24)
Health Research and Innovations	Health Innovations	Human vaccine Fill and Finish facility established	Percentage completion rate of human vaccine fill-and-finish facility	60	14	(46)
		Technology transfer of HPTs acquired	Number of technology transfer agreements	1	2	1

PROGRAMME	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 <sup>th</sup> September 2024	Variance
	Medical Research	Research and innovation	Number of Diagnostic kits produced	189,511	1,950	(187,561)
			Number of Specialized laboratory tests conducted	1,019,944	270,432	(749,512)
		Partnerships & Collaborations established	Number of partnerships and collaborations	86	86	0
General Administration, Planning and Support Services	Financing, Planning, Monitoring and Evaluation	Coordination of national development	Number of policy briefs prepared	6	0	(6)
			Number of SAGAs and regulatory bodies sensitised on planning, budgeting and M & E	15	0	(15)
	Social Protection in Health	Reduced financial barriers to access to healthcare	Number of elderly persons accessing the Inua Jamii Subsidy program	531,086	0	(531,086)
			Number of mothers accessing healthcare services through the Linda Mama program	1,299,903	185,254	(1,114,649)

Source: State Department for Medical Services

#### 4.8.7 Project Implementation for the State Department for Medical Services

Table 4.143 summarises some of the projects undertaken by the State Department for Medical Services in the first three months of FY 2024/25.

**Table 4.143: State Department for Medical Services Projects Implementation Status**

Project Name (a)	Project commence date (b)	Expected date of Completion (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
Special Global Fund HIV Grant NFM3- NASCOP	1/7/2021	6/30/2028	GOK/Foreign	37,641	2,083	1,368	15,077	40
Free Maternity Program (Strategic Intervention)	7/10/2013	7/10/2028	GOK	70,088	1,025	1,024	45,659	65
Vaccines Programme	7/2/2015	6/2/2028	GOK/Foreign	88,889	2,300	500	51,600	58
Upgrading of Maternal & New Born Units Project-VAMED-FINLAND	7/7/2022	6/30/2027	Foreign	3,185	476	476	1,623	51
Refurbishment/ Renovation and Replacement of Obsolete Equipment - KNH	1/7/2021	6/30/2027	GOK	8,059	250	250	1,450	18

Source: State Department for Medical Services

#### 4.8.8 The State Department for Public Health and Professional Standards

The State Department for Public Health and Professional Standards promotes quality healthcare services are guaranteed through the provision of policies on healthcare, standards, human resource development, and public health standards and sanitation management and is also tasked with strategic leadership and support to all health professional bodies, development of a framework to ensure the sharing of professional experiences and embedding in future clinical practice.

The mandate is carried out by the State Department for Public Health and Professional Standards and its agencies: the Kenya Medical Practitioners and Dentist Council (KMPDC), Kenya Medical Training College (KMTTC), Kenya Health Professions Oversight Authority (KHPOA), Kenya National Public Health Institute (KNPHI) and Kenya Medical Laboratory Technicians and Technologists Board (KMLTTB).

#### 4.8.9 Budget Performance by the State Department for Public Health and Professional Standards

The original budgetary allocation to the State Department for Public Health and Professional Standards in FY 2024/25 amounted to Kshs. 28.19 billion, revised to Kshs. 26.87 billion in Supplementary Estimates I, compared to Kshs.24.59 billion allocated in a similar period in FY 2023/24.

#### 4.8.10 State Department for Public Health and Professional Standards Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.144 shows budget execution by programmes and sub-programmes under the State Department for Public Health and Professional Standards in the first three months of FY 2024/2025

**Table 4.144: The State Department for Public Health and Professional Standards Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Preventive and Promotive Services	Communicable Disease Control	197.81	3,688.00	3,885.81	37.01	1,128.87	1,165.88	30
	Disease Surveillance and Epidemic Response	458.16	-	458.16	23.84	-	23.84	5
	Public Health Services	1,345.31	10.00	1,355.31	308.47	5.00	313.47	23
	Radiation Safety and Nuclear Security	198.81	100.00	298.81	49.41	50.00	99.41	33
	Primary Health Care	2,644.07	40.00	2,684.07	1,314.45	20.00	1,334.45	50
Health Resource Development and Innovation	Capacity Building and Training	8,561.69	441.00	9,002.69	2,260.84	195.50	2,456.34	27
	Research and Innovation on Health	375.52	10.00	385.52	186.51	5.00	191.51	50
	Health Professional Services	4,227.50	-	4,227.50	186.86	-	186.86	4
Health Policy, Standards and Regulations	Health Standards and Quality Assurance	3,886.73	-	3,886.73	387.97	-	387.97	10
	Health Policy and Regulations	94.10	-	94.10	35.83	-	35.83	38

Programmes	Sub-Programmes	Revised Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration and Support Services	General Administration & Human Resource Management and Development	94.10	-	94.10	62.18	-	62.18	66
	Finance and Planning	35.85	-	35.85	1.44	-	1.44	4
<b>Total</b>		<b>22,119.66</b>	<b>4,289.00</b>	<b>26,408.66</b>	<b>4,854.81</b>	<b>1,404.37</b>	<b>6,259.18</b>	<b>24</b>

Source: The State Department for Public Health and Professional Standards

Overall performance shows that the implementation of most sub-programmes is above average. We recommend enhancing the implementation of sub-programmes with low absorption rates to ensure the delivery of services to the public, especially in health matters.

#### 4.8.11 Non-financial Performance by the State Department for Public Health and Professional Standards

Table 4.145 summarises some of the Key Performance Indicators used by the State Department of Public Health and Professional Standards in the first three months of FY 2024/25.

**Table 4.145: Non-financial performance by Programme and Sub-programme**

PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Preventive and Promotive Health Services	Communicable disease control	TB clients identified	Number of TB cases notified (All forms)	99,318	25,229	-74,089
			Number of MDR-TB cases notified	1,081	231	-850
		TB Prevention intervention enhanced	Number of people in contact with TB patients who began preventive therapy treatment	95,346	12,175	-83,171
		Prompt Malaria treatment enhanced	Malaria incidence per thousand population	80	23.2	-57
	Disease Surveillance and Epidemic Response	Public Health Emergency Operationalize	Number of County PHEOC staff trained on Rapid Response	100	30	-70
			Proportion of Public Health Emergencies responded to.	100	25	-75
		Healthcare waste management improved.	Number of facilities with molecular testing platforms linked to a functional incinerator for healthcare waste management referral	80	12	-68
	Public Health Services	Waste management and climate change mitigation measures enhanced	Number of health facilities reporting on greenhouse gas emissions	20	0	-20
		Occupational Health and Safety standards implemented	MoH HAP control Strategy developed and launched	40	100	60
		Screened Travelers	Number of travellers screened for notifiable diseases	6,500,000	1,455,326	-5,044,674

PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
		Digitization of government services	Number of food handlers medically examined at the POEs	4000	1392	-2,608
	Radiation Safety and Nuclear Security	Development of a national nuclear power programme infrastructure	Proportion of category I and II radiation facilities complying with physical protection measures	100	25	-75
		Safety of radioactive devices and materials	Percentage of compliant radiation facilities	100	20	-80
		Radioactive waste management	Percentage of radioactive waste collected and conditioned at the central radioactive waste processing facility	60	10	-50
	Primary Health Care	Primary care networks operationalized	Number of hospitals mapped as hubs for the PHC Networks	315	30	-285
			Number of functional primary care networks (PCNs)	315	30	-285
		Monitoring and Evaluation of Functionality of PCNs	Number of PCNs adhering to the set standards as per PCN guidelines	315	30	-285
		Payment of stipend (Ksh.2,500) to Community Health Promoters (CHPs)	Number of CHPs paid	100,000	82,000	-18,000
	Health Promotion and Education	World Health Day's IEC materials developed	Number of World Health Day's materials developed	35	10	-25
		School Health Promotion Sensitization Package developed.	Number of School Health promoters trained	1,000	0	-1,000
Health Resource Development and Innovation	Capacity Building and Training	Health workers and professionals trained	Number of students enrolled	18,370	13,014	-5,356
			Number of Community Health Assistants trained	4,500	643	-3,857
	Research and Innovation on Health	Snakebite Rescue & intervention services	No. of victims successfully rescued from snake bites	270	18	-252
		Ecosystem health & Conservation of non-human primates for research	No. of colony-bred non-human primates	40	9	-31
		Disease Bio surveillance using one health approach for early warning and preventive health.	No. of vector-borne samples at high-risk interface tested	1500	469	-1,031
	Health Professional services	MOUs developed	Number of MOUs developed	4	1	-3
Health Policy Standards and Regulations	Health Standards and Quality	Compliance with set norms and standards of training and health care services	Percentage of health facilities inspected for compliance with norms and standards of healthcare delivery	36	1.5	-35

PROGRAMME	SUB-PRO-GRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
			Number of new Medical, Dental and Community Oral Health Officers practitioners registered.	1,350	331	-1,019
			Number of Medical, Dental and Community Oral Health Officers practitioners with active annual practice licenses.	12,550	12,182	-368
			Number of health facilities with active annual operating licenses.	9,000	13,476	4,476
		Compliance to set standards of training and healthcare services	Number of compliance inspections carried out	3,710	1,197	-2,513
		Competent health professionals	Number of nurses and mid-wives newly registered	6,400	3699	-2,701
		Laboratories constructed and equipped	% of the laboratory completed	80	0	-80
		Research on health products and technologies and their effects on the environment	Number of research activities	120	2	-118
		Pharmacists and pharmaceutical technologists licensed	Number of Practitioners Registered and licensed per year.	1200	294	-906
		Market Surveillance and Regulatory Inspections	Number of Joint inspections done across the country	36	4	-32
		Trade Affairs conducted	Number of approved import and export permits.	33000	7538	-25,462
	Health Policy and Regulations	Kenya Quality of Health Care Authority established	Kenya Quality of Health Care Authority in place	1	0	-1
		Coordination of operationalization of the Health Act, 2017	Number of Bills /Regulations developed	2	0	-2
General Administration	General Administration and Human Resource management and development	HealthCare workers recruited	Number of healthcare workers recruited	1,275	0	-1,275
		Healthcare workers trained in different specialties across the country	Number of Health workers trained	411	0	-411
		Integrated Records Management System implemented	Number of records Digitized Real-time access & retrieval of records	60	0	-60

PROGRAMME	SUB-PRO-GRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
	Financing and Planning	Absorption of financial resources allocated	Absorption Rate	100	33	-67
		Capital projects monitored	Number of capital projects monitoring progress reports	4	0	-4
		Directorates, SAGAs/ regulatory bodies sensitized on planning, budgeting and Monitoring & Evaluation	Number of officers sensitized	330	0	-330

Source: State Department for Public Health

#### 4.8.12 Project Implementation for the State Department for Public Health and Professional Standards

Table 4.146 summarises some of the projects undertaken by the State Department for Public Health and Professional Standards.

**Table 4.146: State Department for Public Health and Professional Standards Projects Implementation Status**

Project Name (a)	Project commencement date (b)	Expected date of Completion (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in Q 1, FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1, FY 2024/25 (Kshs. Million) (g)	Cumulative Expenditure as of 30 <sup>th</sup> September 2024 (Kshs. Million) (h)	Percentage of Completion (I=h/e)
Special Global Fund Malaria Grant NFM3 - DOMC	7/1/2021	6/30/27	Gok/Foreign	12,021	2,600	870	5,392	45
Special Global Fund TB Grant NFM3	7/1/2021	6/30/27	Foreign	2,198	1,088	259	2,197	100
Equipping of Laboratories and Classrooms at KMTC	3/4/2018	9/18/27	Gok	2,799	165	131	3,211	115
Public participation projects	7/1/2021	6/30/27	Foreign	800	311	82	112	14
Central Radioactive Waste Processing Facilities	1/7/2023	30/06/2027	GoK	10,000	100	50	50	1

Source: State Department for Public Health and Professional Standards

An analysis of the project implementation by the State Department for Public Health and Professional Standards revealed that the cumulative expenditure on Equipping of Laboratories and Classrooms at Kenya Medical Training College project exceeded the budget by 15 per cent while Central Radioactive Waste Processing Facilities project recorded 1 per cent.

## 4.9. National Security Sector

### 4.9.1 Introduction

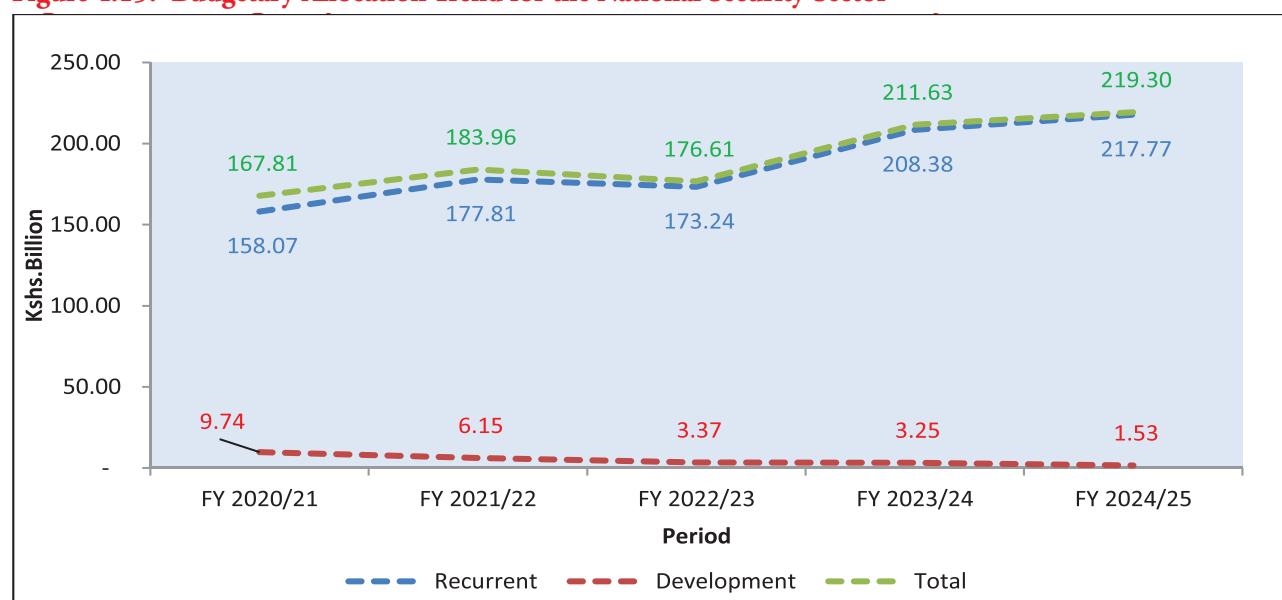
The National Security sector comprise the Ministry of Defence and the National Intelligence Service (NIS). The sector's mandate is to ensure the country's security against any threats emanating from within or outside the Kenyan borders, defend the country, and support the civil powers in maintaining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

#### 4.9.2 Budget Performance for National Security Sector

The budgetary allocation to the National Security sector in FY 2024/2025 amounts to Kshs.219.44 billion, revised to Kshs.219.30 billion in Supplementary I, representing 5.0 per cent of the gross national budget, compared to Kshs.211.63 billion allocated in the FY 2023/2024. The allocation comprised Kshs.1.53 billion for development expenditure (1 per cent of the sector's budget) and Kshs.217.77 billion for recurrent expenditure (99 per cent of the sector's allocation). The Ministry of Defence was allocated Kshs.172.95 billion (78.8 per cent of the sector's share), while NIS received Kshs.46.35 billion (21 per cent of the sector's allocation). The growth in the budget allocation for the National Security sector is attributed to increased funding requirements for military modernization, enhanced territorial defence capabilities, and strengthened intelligence gathering operations.

Figure 4.15 below shows the budgetary allocation trend for the National Security sector for FY 2020/2021 to FY 2024/2025.

**Figure 4.15: Budgetary Allocation Trend for the National Security Sector**



Source: National Treasury

In the first three months of FY 2024/2025, the National Security sector received Kshs.49.6 billion, representing 23 per cent of the sector's revised net estimates for funding recurrent activities.

The Ministry of Defence received Kshs.36.27 billion for recurrent activities, representing 22 per cent of the revised net estimates, and NIS received Kshs. 13.33 billion, representing 29 per cent of the revised recurrent net estimates.

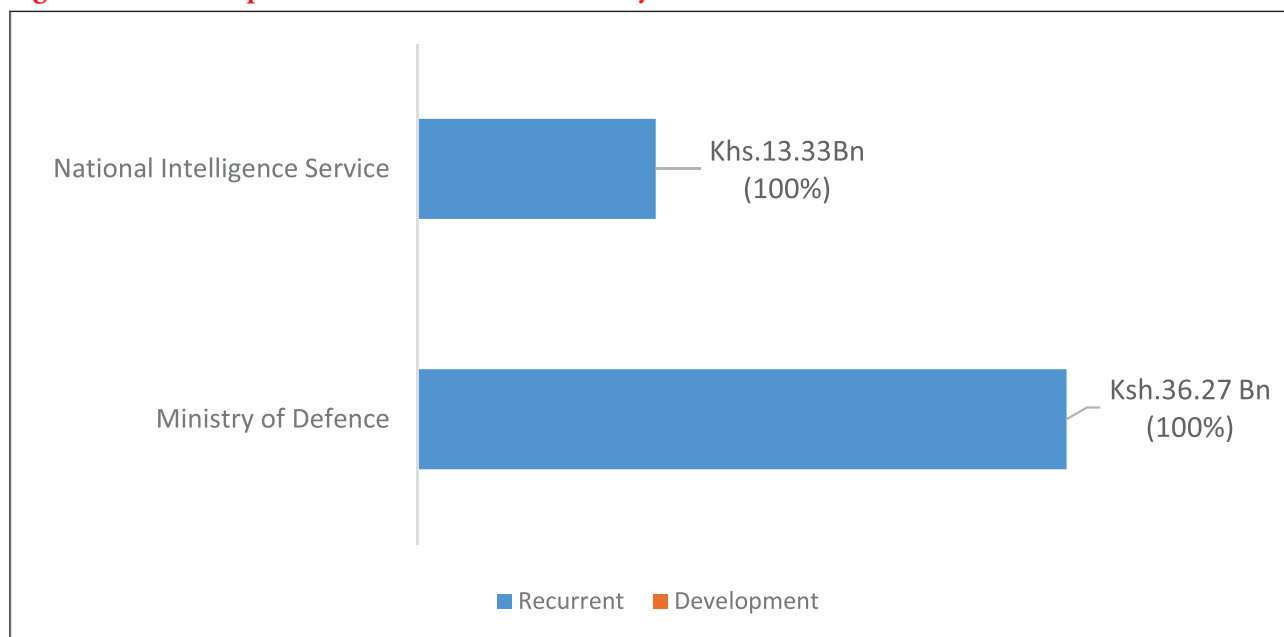
Table 4.147 shows the National Security sector analysis of exchequer issues and expenditures in the first three months of FY 2024/25.



**Table 4.147: National Security Sector-Analysis of Exchequer Issues and Expenditure**

VOTE	Development (Kshs Bn)						Recurrent (Kshs Bn)					
	Revised Gross budget	Revised Net budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross budget	Revised Net budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
Ministry of Defence	1.53	-	-	-		-	171.42	165.99	36.27	40.76	22	24
National Intelligence Service	-	-	-	-			46.35	46.35	13.33	11.21	29	24
<b>Total</b>	<b>1.53</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>217.77</b>	<b>212.34</b>	<b>49.60</b>	<b>51.98</b>	<b>23</b>	<b>24</b>
<b>Sector Summary</b>												
				Revised Gross budget	Revised Net budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget			
Development				1.53	-	-	-		-			
Recurrent				217.77	212.34	49.60	51.98	23	24			
<b>Total</b>				<b>219.30</b>	<b>212.34</b>	<b>49.60</b>	<b>51.98</b>	<b>23</b>	<b>24</b>			

Source: MDAs and National Treasury

**Figure 4.16: Exchequer issues to the national security sector**

Source: MDAs and National Treasury

The total expenditure for the National Security sector in the first three months of FY 2024/2025 amounted to Kshs.51.98 billion, representing 24 per cent of the revised gross estimates, compared to 23 per cent (Kshs.44.21 billion) recorded in a similar period FY 2023/2024. The Ministry of Defence spent Kshs.40.76 billion on recurrent activities representing 24 per cent of the revised gross estimates compared to 24 per cent (Kshs.34.40 billion) recorded in a similar period FY 2023/2024. NIS spent Kshs.11.21 billion on recurrent activities, recording 24 per cent of its revised gross estimates compared to 25 per cent (Kshs.8.30 billion) recorded in a similar period in FY 2023/2024.

### 4.9.3 The Ministry of Defence

The Ministry of Defence encompasses the Kenya Army, Kenya Air Force, Kenya Navy, Defence Forces Constabulary, and Civilian Staff. It envisions itself as a premier, credible, and mission-capable force grounded in professionalism. Its primary mandate is to defend and protect the sovereignty and territorial integrity of the Republic of Kenya, while its secondary mandate includes assisting and cooperating with other authorities during emergencies or disasters and restoring peace in any part of Kenya affected by unrest or instability as directed. The Ministry is committed to defending and protecting the people and property of the Republic of Kenya against external threats and supporting civil authority as per the law.

### 4.9.4 Budget Performance by the Ministry of Defence

The original budgetary allocation to the Ministry of Defence in FY 2024/25 amounted to Kshs.173.09 billion, revised to Kshs.172.95 billion in Supplementary Estimates I, compared to Kshs.159.09 billion allocated in FY 2023/24.

### 4.9.5 Ministry of Defence Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.148 shows budget execution by programmes and sub-programmes under the Ministry of Defence in the first three months of FY 2024/2025.

**Table 4.148: The Ministry of Defence Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Defence	Defence Policy and Management	27,024.80	-	27,024.80	6,492.82	-	6,492.82	24
	Land Defence	71,314.30	-	71,314.30	17,133.55	-	17,133.55	24
	National Air Defence	38,508.00	-	38,508.00	9,251.70	-	9,251.70	24
	Territorial Waters Defence	17,114.70	-	17,114.70	4,111.88	-	4,111.88	24
	Military Modernization	14,320.00	1,534.00	15,854.00	3,000.00	-	3,000.00	19
Civil Aid	Civil Aid	350.00	-	350.00	175.00	-	175.00	50
National Space Management	National Space Management	312.50	-	312.50	78.13	-	78.13	25
General Administration, Planning and Support Services	Headquarters Administrative Services	2,421.45	-	2,421.45	520.40	-	520.40	21
	Defence Policy and Planning	19.46	-	19.46	0.83	-	0.83	4
	Defence Co-operation and Diplomacy	14.93	-	14.93	0.18	-	0.18	1
	Defence Financial Management & Oversight	17.91	-	17.91	0.47	-	0.47	3
<b>Total</b>		<b>171,418.06</b>	<b>1,534.00</b>	<b>172,952.06</b>	<b>40,764.95</b>	<b>-</b>	<b>40,764.95</b>	<b>24</b>

*Source: The Ministry of Defence*

The budget analysis for the Ministry of Defence in the specified sub-programmes reveals varying performance and absorption rates. The National Defence programme saw notable budget allocation across sub-programmes, with Land Defence and National Air Defence receiving the highest allocation.

Overall, the Ministry's average absorption rate was 24 per cent, indicating moderate budget utilization. Key observations show that while operational and defence-related programmes have maintained steady absorption rates, certain administrative and support services reflect lower fund utilization, suggesting potential areas for efficiency improvements in fund allocation and execution.

#### 4.9.6 The National Intelligence Service

The National Intelligence Service is tasked with National Security Intelligence. The National Intelligence Service carries out the mandate.

#### 4.9.7 Budget Performance by the National Intelligence Service

The budget allocation to the National Intelligence Service in FY 2024/25 amounted to Kshs.46.35 billion, compared to Kshs. 52.55 billion allocated in FY 2023/24.

#### 4.9.8 National Intelligence Service Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.149 shows budget execution by programmes and sub-programmes under the National Intelligence Service in the first three months of FY 2024/2025

**Table 4.149: The National Intelligence Service Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Security Intelligence	Security Intelligence	46,351.00		46,351.00	11,214.87	-	11,214.87	24
<b>Total</b>		46,351.00	-	46,351.00	11,214.87	-	11,214.87	24

*Source: National Intelligence Service*

The National Intelligence Service (NIS) has one sub-programme, mainly Security Intelligence. In the first three months of FY 2024/25, it recorded expenditures of Kshs. 11.21 billion, an absorption rate of 24 percent. This reflects a strong focus on recurrent spending within NIS, specifically for ongoing security intelligence activities.

### 4.10. Public Administration and International Relations Sector

#### 4.10.1 Introduction

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

The Sector provides national leadership, oversight, and policy direction towards realising the country's development agenda. It promotes prudent public finance management and accountability in the Public Sector, coordinates national and sectoral development planning, and oversees an efficient and effective Public Service.

It also coordinates Kenya's foreign policy and diaspora affairs, wage bill management, development of a sound legislative and regulatory framework, and enforces administrative justice and the right to information.

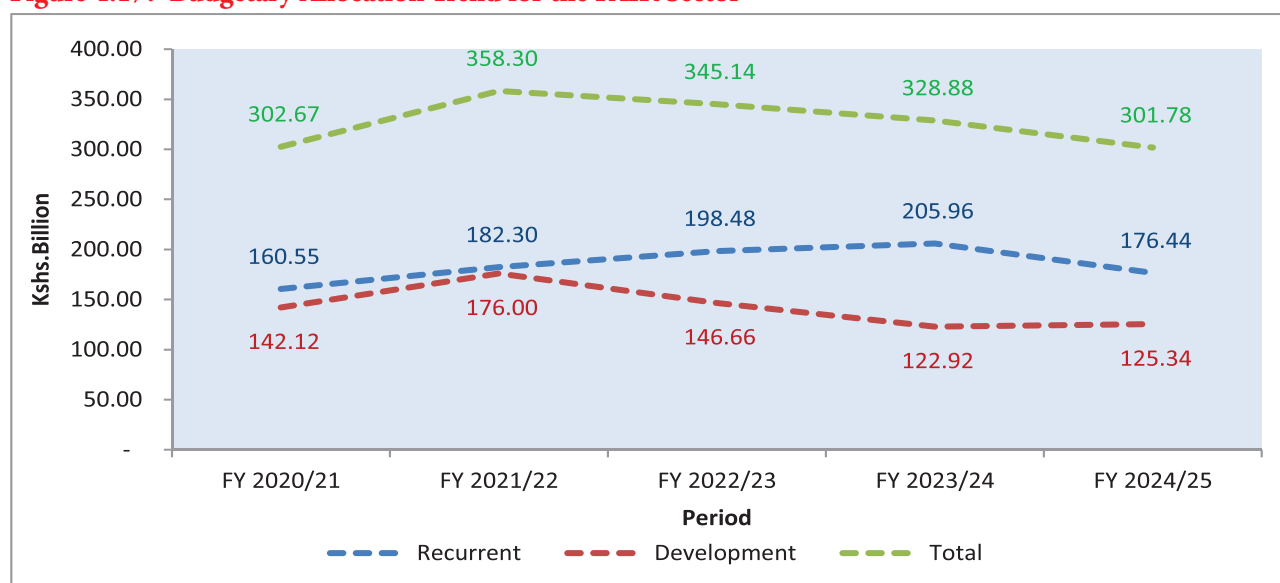
The sector has prioritised programmes and projects aligned with the Post-COVID-19 Economic Recovery Stimulus Programme (PC-ERS), the Bottom-Up Economic Transformation Agenda, and the Fourth Medium Term Plan of Kenya Vision 2030. Priority was also accorded to ongoing interventions supporting the "Big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

#### 4.10.2 Budget Performance for the PAIR Sector

The budgetary allocation to PAIR in FY 2024/2025 amounted to Kshs. 331.20 billion, which was revised to Kshs. 301.78 billion in Supplementary Budget I, compared to the Kshs. 310.19 billion allocated in the previous financial year of 2023/2024. This amount represents 7 per cent of the National Government's gross budget of Kshs. 4.37 trillion and 14 per cent of the MDAs' budget of Kshs.2.23 trillion. The allocation included Kshs. 125.34 billion (42 per cent) for development activities and Kshs. 176.44 billion (58 per cent) for recurrent expenditure. The National Treasury received the highest budgetary allocation of Kshs. 119.23 billion (40 per cent of the Sector's budget), while the State Department for Cabinet Affairs had the lowest budgetary allocation of Kshs. 228.67 million (less than 1 per cent of the PAIR Sector allocation).

Figure 4.17 shows the budgetary allocation trends of the PAIR Sector for the period FY 2020/21 to FY 2024/25.

**Figure 4.17: Budgetary Allocation Trend for the PAIR Sector**



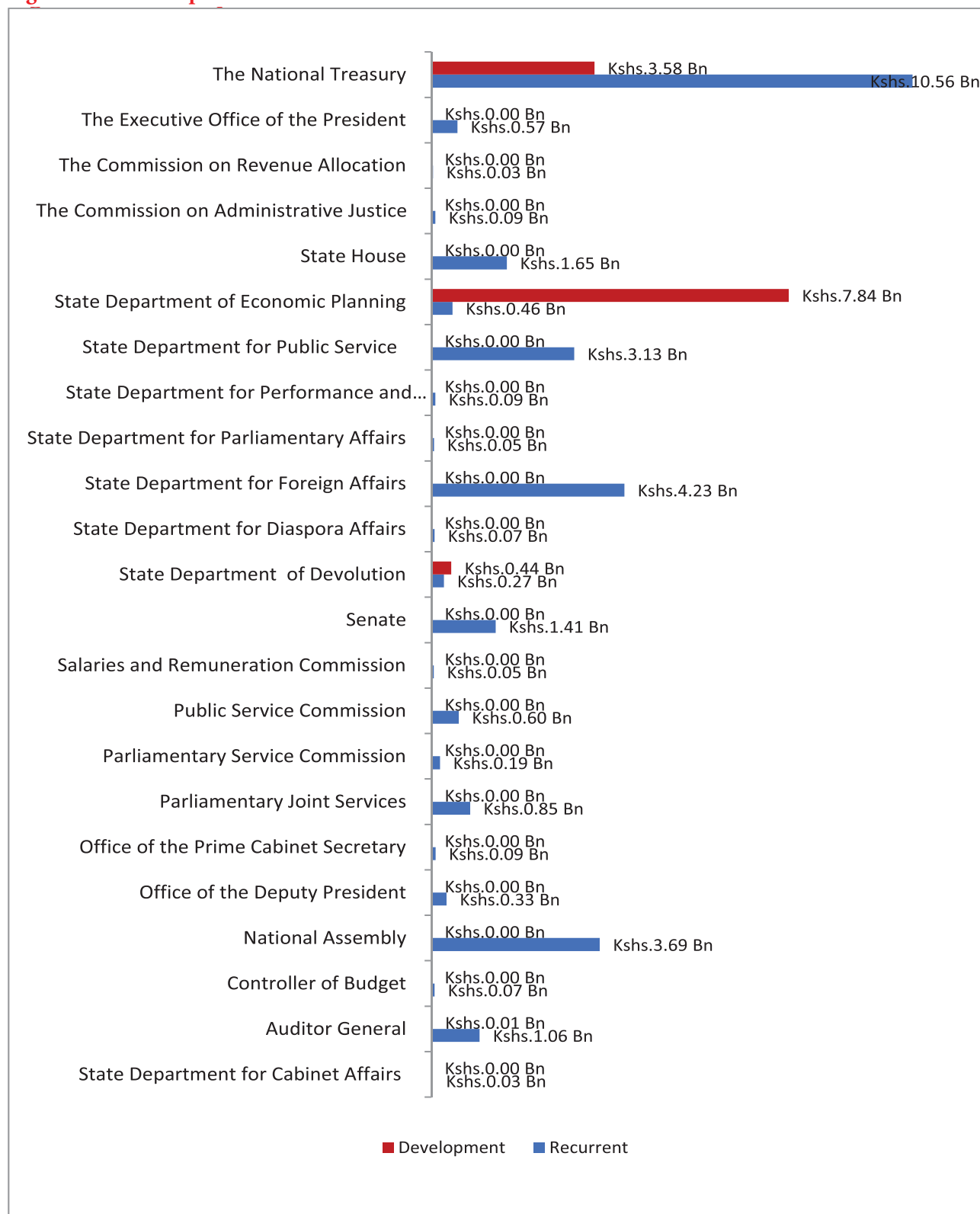
Source: National Treasury

The total exchequer issues to the PAIR Sector amounted to Kshs. 41.44 billion, representing 14 per cent of the Sector's net estimates. This amount comprised Kshs.11.86 billion for development expenditure, representing 12 per cent of development net estimates, and Kshs. 29.58 billion for recurrent activities, representing 19 per cent of recurrent net estimates.

In the first three months of FY 2024/2025, the State Department for Devolution received the highest proportion of development exchequer issues to development net estimates at 16 per cent, while the State Department

for Economic Planning received the lowest at 11 per cent. The State House recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 38 per cent. The Commission for Revenue Allocation recorded the lowest ratio of 9 per cent. Figure 4.18 shows the exchequer issues in the PAIR Sector in the first three months of FY 2024/2025.

**Figure 4.18: Exchequer Issues to the PAIR Sector**



Source: National Treasury

The total expenditure for the PAIR Sector amounted to Kshs. 55.99 billion, representing 19 per cent of the gross estimates, compared to Kshs. 59.86 billion (19 per cent) recorded in a similar period in FY 2023/2024. This amount comprised Kshs. 20.29 billion for the development budget, representing an absorption rate of 16 per cent, compared to 14 per cent recorded in a similar period in FY 2023/2024, and Kshs. 35.71 billion for recurrent expenditure, representing 20 per cent of the recurrent gross estimates, compared to 22.1 per cent recorded in a similar period in FY 2023/20. Table 4.150 analyses exchequer issues and expenditures for the PAIR Sector in the first three months of FY 2024/25.

**Table 4.150: PAIR Sector-Analysis of Exchequer Issues and Expenditure**

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross budget	Revised Net budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
The Executive Office of the President	-	-	-	-	-	-	3.58	3.58	0.57	0.54	16	15
Office of the Deputy President	-	-	-	-	-	-	2.6	2.59	0.33	0.43	13	16
Office of the Prime Cabinet Secretary	-	-	-	-	-	-	0.72	0.72	0.09	0.14	13	19
State Department for Parliamentary Affairs	-	-	-	-	-	-	0.36	0.36	0.05	0.06	15	17
State Department for Performance and Delivery Management	-	-	-	-	-	-	0.51	0.51	0.09	0.07	17	14
State Department for Cabinet Affairs	-	-	-	-	-	-	0.23	0.23	0.03	0.03	13	13
State House	-	-	-	-	-	-	4.31	4.31	1.65	1.07	38	25
State Department of Devolution	2.65	2.65	0.44	0.5	16.43	18.98	1.44	1.44	0.27	0.26	19	18
State Department for Foreign Affairs	-	-	-	-	-	-	20.01	19.86	4.23	4.8	21	24
State Department for Diaspora Affairs	-	-	-	-	-	-	0.64	0.64	0.07	0.08	11	13
The National Treasury	52.5	30.39	3.58	4.65	11.77	8.85	66.72	51.67	10.56	13.08	20	20
State Department of Economic Planning	68.62	68.56	7.84	14.16	11.43	20.63	3.25	3.01	0.46	0.71	15	22
State Department for Public Service	0.36	0.1	-	-	-	-	18.66	15.71	3.13	3.9	20	21
Parliamentary Service Commission	-	-	-	-	-	-	1.29	1.29	0.19	0.18	14	14
National Assembly	-	-	-	-	-	-	24.87	24.86	3.69	4.66	15	19

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross budget	Revised Net budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
Parliamentary Joint Services	1.12	1.12	-	0.96	-	85.85	6.19	6.15	0.85	1.23	14	20
Senate	-	-	-	-	-	-	7.4	7.4	1.41	1.59	19	22
The Commission on Revenue Allocation	-	-	-	-	-	-	0.36	0.36	0.03	0.11	10	30
Public Service Commission	-	-	-	-	-	-	3.48	3.46	0.6	0.79	17	23
Salaries and Remuneration Commission	-	-	-	-	-	-	0.45	0.45	0.05	0.1	11	21
Auditor General	0.08	0.07	0.01	0.02	14.38	21.8	8.02	7.62	1.06	1.64	14	21
Controller of Budget	-	-	-	-	-	-	0.7	0.7	0.07	0.1	10	14
The Commission on Administrative Justice	-	-	-	-	-	-	0.64	0.64	0.09	0.13	14	21
<b>Total</b>	<b>125.34</b>	<b>102.89</b>	<b>11.86</b>	<b>20.29</b>	<b>11.53</b>	<b>16.18</b>	<b>176.44</b>	<b>157.57</b>	<b>29.58</b>	<b>35.71</b>	<b>19</b>	<b>20</b>
<b>Sector Summary</b>												
	Revised Gross Budget (Kshs. Bn)	Revised Net Budget (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Expenditure (Kshs. Bn)	% of Exchequer to Revised Net Budget (Kshs. Bn)	% of Expenditure to Revised Gross Budget (Kshs. Bn)						
Development	125.34	102.89	11.86	20.29	12	16						
Recurrent	176.44	157.57	29.58	35.71	19	20						
<b>Total</b>	<b>301.78</b>	<b>260.47</b>	<b>41.44</b>	<b>56.00</b>	<b>16</b>	<b>19</b>						

Source: PAIR Sector and National Treasury

The Parliamentary Joint Services recorded the highest absorption of the development budget at 86 per cent, while the National Treasury recorded the lowest at 9 per cent. The Commission on Revenue Allocation recorded the highest recurrent expenditure to gross estimates at 30 per cent, while the State Department for Cabinet Affairs recorded the lowest at 13 per cent.

#### 4.10.3 The Executive Office of the President

The Executive Office of the President promotes the Provision of overall policy direction, leadership, oversight, and government coordination towards realising the national development agenda.

#### 4.10.4 Budget Performance by The Executive Office of the President

The original budgetary allocation to the President's Executive Office in FY 2024/25 amounted to Kshs.5.43 billion, revised to Kshs. 3.48 billion in Supplementary Estimates I, compared to Kshs.5.21 billion allocated in FY 2023/24.

#### 4.10.5 The Executive Office of the President Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.151 shows budget execution by programmes and sub-programmes under The Executive Office of the President in the first three months of FY 2024/2025.

**Table 4.151: The Executive Office of the President Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Government Printing Services	Government Printing Services	711.89	-	711.89	124.14	-	124.14	17
General Administration, Planning and Support Services	General Administration, Planning and Support Services	1,232.07	-	1,232.07	180.23	-	180.23	15
Government Advisory Services	Kenya-South Sudan Advisory Services	95.75	-	95.75	5.01	-	5.01	5
	Power of Mercy Advisory Services	46.43	-	46.43	1.59	-	1.59	3
	Counter Terrorism Services	450.00	-	450.00	112.50	-	112.50	25
	Advisory Services on Economic and Social Affairs	136.33	-	136.33	11.35	-	11.35	8
	Strategic Policy Advisory Services	150.00	-	150.00	13.45	-	13.45	9
	Public Entities Oversight entities	251.34	-	251.34	37.64	-	37.64	15
Leadership and Coordination Services	Leadership and Coordination Services	510.66	-	510.66	58.68	-	58.68	11
<b>Total</b>		<b>3,584.48</b>		<b>3,584.48</b>	<b>544.59</b>		<b>544.59</b>	<b>15</b>

Source: Executive Office of the President

The analysis reveals varying absorption rates across sub-programmes, with an overall rate of 15 percent. We recommend fast-tracking the budget implementation to ensure effective service delivery and project completion.

#### 4.10.6 Non-financial Performance by The Executive Office of the President

Table 4.152 summarises the Key Performance Indicators for the Executive Office of the President in the first three months of FY 2024/25.



**Table 4.152: Non-financial performance by Programme and Sub-programme**

Programme	Sub Programme	Key Output	Key Performance Indicators	Annual Target	Actual As of 30th September 2024	Variance
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Government Policy/Executive Orders/Directives/Proclamations transmitted to MDAs	% transmission	100	100	0
		Core services identified for business process re-engineering	No. of core services identified	2	2	0
		Performance contracts developed	Performance contract	2	2	0
		Bi-weekly press statements issued on strategic communication for the National Government	No. of pressers issued	24	9	15
		Periodic government communications in times of crisis, emergency and risk (CER)situations issued	% of CER covered	100	100	0
		Regional media forums conducted	No. of regional forums conducted	4	1	3
		Inclusive communication and patriotism initiatives in government messaging are implemented.	No. of inclusive communication and Uzalendo (patriotism) initiatives conducted	8	2	6
		Information on Government policies and programmes disseminated	No. of TV Interviews/talk-shows attended	32	13	19
			No. of Radio Interviews/talk shows attended	32	14	18
			No of Articles published in major dailies	24	15	9
Government Advisory Services	Kenya-South Sudan Advisory Services	Government of South Sudan Officials trained	No. of Government of South Sudan Officials trained	60	15	45
	Power of Mercy Advisory Services (POMAC)	Advisory provided to H.E., the President, on the exercise of the Power of Mercy	No. of full committee meetings held	4	1	3
			No. of sub-committee meetings held	16	2	14
		Petitions for the Power of Mercy considered	No. of meetings	12	1	11
		Sensitisation amongst convicted prisoners, leaders and the general public on the electronic Power of Mercy Petition Management Information System (ePOMPMIS)	No. of sensitisation forums	12	5	7
	Advisory Services on Economic and Social	Policy advisories on oceans and blue economy resources provided	No. of policy advisories and briefs	16	7	9
	Affairs	Strategic Public Engagement	No. of Stakeholder engagements undertaken	24	14	10
	Strategic Policy Advisory Services	Zero fault audit, legal and regulatory compliance by Ministries, Departments	% Co-ordination	100	100	0
		Regional peace building, rehabilitation, national cohesion and integration forums undertaken	No. of forums	36	10	26

Programme	Sub Programme	Key Output	Key Performance Indicators	Annual Target	Actual As of 30th September 2024	Variance
		National Affirmative Action framework for minorities and marginalised communities developed	National Affirmative Action Framework	1	0.5	0.5
	Public Entities Oversight Services	Coordination and dispatch of Government Business executed	% level	100	100	0
		Self-evaluation of boards of State Corporations facilitated	No. of boards of state corporations facilitated	260	200	60
		SCAC operational guidelines developed	No. of guidelines developed	4	5	-1
		Management audits on operations of State Corporations undertaken	No. of management audits undertaken	6	1	5
		Surcharge cases processes	% of Surcharge and restitutions	100	100	0
	Betting Regulatory Services	Enforcement operations undertaken	No. of enforcement operations undertaken	16	56	-40
Government Printing Services	Government Printing Services	Orders processed within 7 days (throughput time)	% of orders processed within 7 days	100	69	31
Leadership and Co-Leadership and ordination of	Coordination Services Government Services	The implementation status of values and principles of Public Service is monitored and tracked as outlined in the framework for monitoring, evaluation and reporting	% level	100	100	0
		Public Service Continuous Improvement Roadmap finalised	% finalisation of roadmap	100	40	60
		Public Service Governance, Ethics and Integrity Transformation Programme developed	% development level	100	40	60
		Development of a Good Governance Citizen Awareness Campaign co-ordinated	% level	100	80	20
		Rollout of the Presidential Directives Management Information System (PDMIS) co-ordinated	% rollout level	100	100	0
		Rollout of Foreign Travel Information Management System (FOTIMS) co-ordinated	% rollout level	100	100	0
		Implementation of Presidential Directives monitored and tracked	% level	100	100	0
		Framework for tracking digitisation of government services developed	% level	100	40	60
		Smart Government Summit	Annual forum held	1	1	0
		Kenya-Uganda boundary at Lake Victoria reaffirmed	No. of km reaffirmed	50	0	50
		Kenya-South Sudan Boundary Demarcated	Length of boundary line demarcated in k	50	0	50
		Kenya-Tanzania Boundary Reaffirmed	No Kilometers of reaffirmed	100	0	100

Programme	Sub Programme	Key Output	Key Performance Indicators	Annual Target	Actual As of 30th September 2024	Variance
		The United Nations Convention on the Law of the Sea (UNCLOS) implemented	No. of reports	2	1	1
		Framework for deep sea mining developed	Framework	1	0.5	0.5
		Advisory to protect the territorial integrity of the Republic.	% level	100	100	0
		Geo-spatial information availed	% level	100	10	90
		2023/2024 Annual President's Report	Annual report	1	1	0
		2023/2024 MDAs compliance report	Annual compliance report	1	1	0
		Training forums for national values committees in the MDAs undertaken	No. of forums	30	2	28
		Training forums for civil society organisation leaders on national cohesion and integration	No. of forums	2	1	1

**Source:** The Executive Office of the President

#### 4.10.7 Project Implementation for The Executive Office of the President

Table 4.153 summarises some of the projects The Executive Office of the President undertook.

**Table 4.153: The Executive Office of the President Projects Implementation Status**

Project Name(a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Total Funding in the Q1 FY 2024/25(Kshs. Million) (f)	Expenditure in the Q1 FY 2024/25 (Kshs. Million) (g)	Cumulative project expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (i=h/e)
General Works-Refurbishment of Harambee House	Jul 1, 2015	30 June 2026	GOK	336.50	-	-	118.10	35
National Fund for the Disabled of Kenya	Jul 1, 2016	30 June 2027	GOK	3,240.90	-	-	2,210.80	68
Directorate of Resource Survey and Remote	Jul 1, 2019	30 June 2027	GOK	1,091.00	-	-	227.10	21
Modernisation of Press & Refurbishment of Buildings at Government Press	Jul 1, 2013	30 June 2028	GOK	12,512.00	-	-	981.70	8

**Source:** The Executive Office of the President

Overall, the ongoing status of these project's implementation under the Executive Office of the President shows some projects are in good stead while others have low completion rates. We recommend fast-tracking of projects for timely and effective completion.

#### 4.10.8 The Office of the Deputy President

The Office of the Deputy President is in charge of Coordinating and supervising the implementation of government policies, plans, programmes, and projects.

#### 4.10.9 Budget Performance by the Office of the Deputy President

The original budgetary allocation to the Office of the Deputy President in FY 2024/25 amounted to Kshs.4.58 billion, revised to Kshs.2.6 billion in Supplementary Estimates I, compared to Kshs.4.76billion allocated in FY 2023/24.

#### 4.10.10 Office of the Deputy President Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.154 shows budget execution by programmes and sub-programmes under the Office of the Deputy President in the first three months of FY 2024/2025.

**Table 4.154: The Office of the Deputy President Programme and Sub-Programme Performance**

Pro-grammes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorp- tion Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Deputy President Services	General Administra- tion, Planning and Support	583.17	-	583.17	158.11	-	158.11	27
	Coordination and Supervision	1,966.98	-	1,966.98	262.62	-	262.62	13
	Office of the Spouse of the Deputy Pres- ident	-	-	-	0.27	-	0.27	-
	Government Strategic Priority Intervention	48.00	-	48.00	4.88	-	4.88	10
Total		2,598.15	-	2,598.15	425.87	-	425.87	16

Source: The Office of the Deputy President

An analysis of the Office of the Deputy President's programme and sub-programme performance shows varied fund utilization and absorption rates. Notably, the Office of the Spouse of the Deputy President reported an expenditure of Kshs.0.27 million without a budget, and we recommend the Accountant Officer liaise with the National Treasury to regularise the expenditure either through reallocation or in the Supplementary Estimates II.

#### 4.10.11 Non-financial Performance by the Office of the Deputy President

Table 4.155 summarises some Key Performance Indicators for the Office of the Deputy President in the first three months of FY 2024/25.

**Table 4.155: Non-Financial Performance by Programme and Sub-programme**

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Target(s)	Actual As of 30th September 2024	Variance
Deputy Presi- dent's Services	General Administra- tion, Planning and Support Services	ODP strategic meetings Organized and Coordi- nated	No. of Reports on decisions implemented	24	6	18
	Coordination and Supervision	H.E. the Deputy Pres- ident's domestic and foreign engagements coordinated.	% of domestic and foreign engagements coordinated.	100	100	0
		Strategic policy advisories aligned to the overall strategic direction of government priorities to enhance decision-making provided	No. of policy advi- sories	20	2	18

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Target(s)	Actual As of 30th September 2024	Variance
	Government Strategic Priorities and Interventions	Intergovernmental Budget & Economic Council meetings coordinated	No. of council meetings convened	4	0	4
			No. of progress reports on resolutions implemented	4	1	3
		Consultative fora on Development Partners funded programs and projects conducted	No. of Forums	2	0	2
		Implementation of donor funded projects and programmes across MDAs tracked and reported	No. of progress reports	4	1	3
		High level Multi-stakeholder Engagement on NEDI undertaken	No. of on consultative leaders' meeting	1	1	0
		Technical committee meetings to assess the implementation of NEDI programs and projects	No. of consultative technical meetings reports	6	2	4
		Implementation of NEDI programs/projects tracked and reported	No. of M&E reports	4	1	3
		Multi-stakeholder forums/engagements with MDAs and other actors on coffee value chain interventions conducted	No. of consultative Forums	4	14	(10)
		Report on awards and honours for consideration by H.E the President	No. of Report	1	-	1
		Consultative engagement between the Executive and CCIOs undertaken	No of engagements	4	1	3
			No. of progress reports on the implementation of resolutions	4	1	3
		Consultative multi-stakeholder engagements on agricultural reforms in the priority value chains held	No. of Forums	4	-	4
		Multi-stakeholder engagements to implement government measures curbing illicit alcohol, drugs and substance abuse are undertaken	No. of Engagements	18	6	12

Source: Office of the Deputy President

#### 4.10.12 The Office of the Prime Cabinet Secretary

The Office of the Prime Cabinet Secretary assists the President and Deputy President in effectively coordinating and overseeing the formulation and implementation of national government policies, legislations, programmes and projects to foster equitable and sustainable development.

#### 4.10.13 Budget Performance by the Office of the Prime Cabinet Secretary

The original budgetary allocation to the Office of the Prime Cabinet Secretary in FY 2024/25 amounted to Kshs.1.14 billion, revised to Kshs.1.07 billion in Supplementary Estimates I, compared to Kshs.1.42 billion allocated in FY 2023/24.

#### 4.10.14 Office of the Prime Cabinet Secretary Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.156 shows budget execution by programmes and sub-programmes under the Office of the Prime Cabinet Secretary in the first three months of FY 2024/2025.

**Table 4.156: The Office of the Prime Cabinet Secretary Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Government Coordination and Supervision	Coordination and Supervision Services	351.98	-	351.98	85.68	-	85.68	24
	Government Coordination and Supervision	721.71	-	721.71	50.44	-	50.44	7
Total		1,073.69	-	1,073.69	136.12	-	136.12	13

Source: The Office of the Prime Cabinet Secretary

An analysis of programme and sub-programme performance for the Office of the Prime Cabinet Secretary reveals low budget absorption at 13 percent, which implies delayed budget implementation. We recommend that while certain areas within the coordination services are progressing, others may require enhanced budget implementation to effectively meet target outcomes.

#### 4.10.15 Non-financial Performance by the Office of the Prime Cabinet Secretary

Table 4.157 summarises some of the Key Performance Indicators for the Office of the Prime Cabinet Secretary in the first three months of FY 2024/25.

**Table 4.157: Non-financial performance by Programme and Sub-programme**

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 31st September 2024	Variance
Government coordination and Supervision	Administrative services	Administrative Services	No. of guidelines, policies and regulations reviewed,	4	0	-4
		Planning Monitoring & Evaluation Services	No. of development plans reviewed, developed and operationalized	2	0	-2
			Monitoring and evaluation reports	4	1	-3
	Coordination and supervision of services	Government Coordination Services	% of implementation of coordination services	100	100	-
			No. of Sector Progress Reports generated	2	0	-2

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 31st September 2024	Variance
			No. of National Government priority programme status reports	4	1	-3
			Regional Management committee reports	4	0	-4
		Stakeholder and citizen engagement	No. of stakeholder and citizen fora held	4	1	-3

Source: Office of the Prime Cabinet Secretary

No projects were undertaken by the Office of the Prime Cabinet Secretary in the period under review.

#### 4.10.16 The State Department for Parliamentary Affairs

The State Department for Parliamentary Affairs promotes the Coordination of the National Government legislative agenda across all Ministries and State Departments in consultation with and for transmission to the Party/Coalition Leaders in Parliament.

#### 4.10.17 Budget Performance by the State Department for Parliamentary Affairs

The original budgetary allocation to the State Department for Parliamentary Affairs in FY 2024/25 amounted to Kshs.0.46 billion, revised to Kshs. 0.36 billion in Supplementary Estimates I, compared to Kshs.0.39 billion allocated in FY 2023/24.

#### 4.10.18 State Department for Parliamentary Affairs Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.158 shows budget execution by programmes and sub-programmes under the State Department for Parliamentary Affairs in the first three months of FY 2024/25.

**Table 4.158: The State Department for Parliamentary Affairs Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Parliamentary Liaison and Legislative Affairs	Parliamentary Affairs	43.13	-	43.13	10.28	-	10.28	24
	Legislative Coordination Services	42.90	-	42.90	5.59	-	5.59	13
Policy Coordination and Strategy	Policy Coordination Services	49.80	-	49.80	3.77	-	3.77	8
	Policy Advisory Services	36.50	-	36.50	6.19	-	6.19	17
General Administration, Planning and Support Services	Administrative Services	191.59	-	191.59	35.56	-	35.56	19
Total		363.91		363.91	61.38		61.38	17

Source: The State Department for Parliamentary Affairs

Overall, the State Department for Parliamentary Affairs's performance shows low to moderate budget utilization, indicating the need for fast-tracking sub-programme execution, particularly in policy coordination and advisory functions, which recorded an absorption rate of 8 percent.

#### 4.10.19 Non-financial Performance by the State Department for Parliamentary Affairs

Table 4.159 summarises some of the Key Performance Indicators for the State Department for Parliamentary Affairs in the first three months of FY 2024/25.

**Table 4.159: Non-financial performance by Programme and Sub-programme**

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Targets	Q1 Actual Achievement as 30th September, 2024	Variance
Parliamentary Liaison and Legislative Affairs	Parliamentary Liaison Services	Parliamentary Liaison services	% Completion of Parliamentary Liaison framework	100	50	50
			Parliamentary Liaison Framework Implementation Reports	1	0	1
			No. of officers in MDA capacity built on Parliamentary Liaison	52	0	52
			No. of status reports on parliamentary resolutions and Executive undertakings to Parliament	2	0	2
			No. of reports on Government business in Parliament to Cabinet	4	1	3
			No. of Advisory reports prepared	2	0	2
			No. of reports on the implementation of working committee resolutions prepared	2	0	2
			% Completion of guidelines for development of National Government Legislation	100	100	0
			No. of officers in MDAs capacity built on GLA (Government Legislative Agenda)	52	52	0
			% of legislative proposals aligned to GLA	100	100	0
			No. of round table forums on GLA held	1	0	1
			Annual report on the implementation of GLA	1	0	1
			% Completion of Bills module in the Legislative Agenda Tracking Information System	80	80	0
			No. of MDAs Piloted on the module	6	0	6
			No. of MDAs capacity built on the module	52	0	52
Policy Coordination and Strategy	Policy Coordination Services	Policy Coordination Services	% Completion of Public Policy Handbook for Kenya	100	100	0
			% of proposed policies reviewed	100	100	0
			No. of MDAs capacity built on the Handbook	52	52	0
			No. of technical officers' capacity built on the Handbook	15	0	15



Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Targets	Q1 Actual Achievement as 30th September, 2024	Variance
			Public Policy Handbook Implementation Reports	1	0	1
	Policy Advisory Services	Policy Advisory Services	No. of reports on the analysis of existing policies	1	0	1
			No. of advisory reports	2	0	2
			% completion of the Policy module of the LATIS (Legislative Agenda Tracking Information System)	80	0	80
General Administration, Planning and Support Services	Administrative Services	Administrative Services	Level of implementation (%)	100	25	75
			No. of customer satisfaction surveys undertaken	1	0	1
	Administrative Services	Planning Monitoring & Evaluation Services	Monitoring and Evaluation reports	4	1	3

*Source: State Department for Parliamentary Affairs*

#### 4.10.20 Project Implementation for the State Department for Parliamentary Affairs

There were no development projects in the State Department for Parliamentary Affairs.

#### 4.10.21 The State Department for Performance and Delivery Management

The State Department for Performance and Delivery Management promotes the Coordination of Public Service Performance Management and Service Delivery.

#### 4.10.22 Budget Performance by the State Department for Performance and Delivery Management

The original budgetary allocation to the State Department for Performance and Delivery Management in FY 2024/25 amounted to Kshs.0.6 billion, revised to Kshs.0.51 billion in Supplementary Estimates I, compared to Kshs.0.34 billion allocated in FY 2023/24.

#### 4.10.23 State Department for Performance and Delivery Management Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.160 shows budget execution by programmes and sub-programmes under the State Department for Performance and Delivery Management in the first three months of FY 2024/2025.

**Table 4.160: The State Department for Performance and Delivery Management Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Public Service Performance Management and Delivery Services	Performance Management	84.70	-	84.70	11.16	-	11.16	13
	Programs and Projects Co-ordination and Monitoring	-	-	-	5.77	-	5.77	-
General Administration, Planning and Support Services	Administrative Services	117.10	-	117.10	22.57	-	22.57	19
Government Delivery Services	Government Delivery Services	206.06	-	206.06	33.85	-	33.85	16
<b>Total</b>		<b>407.86</b>	<b>-</b>	<b>407.86</b>	<b>73.35</b>	<b>-</b>	<b>73.35</b>	<b>18</b>

Source: The State Department for Performance and Delivery Management

An analysis of programme and sub-programme performance for the State Department for Performance and Delivery Management reveals a mixed level of fund utilisation across various services. Programs and Projects Coordination and Monitoring recorded an expenditure of Kshs.5.77 million despite no specified budget. We recommend regularisation of the expenditure through reallocation per Section 43 of the PFM Act.

#### 4.10.24 Non-financial Performance by the State Department for Performance and Delivery Management

Table 4.161 presents a summary of some of the Key Performance Indicators for the State Department for Performance and Delivery Management in the first three months of FY 2024/25.

**Table 4.161: Non-Financial Performance by Programme and Sub-programme**

Programme	SUB- Programme	Key Output	Key Performance Indicator	Annual Target	Actual as of 30 <sup>th</sup> September	Variance
Public Service Performance Management	Performance Management	Performance Management Services	No. of MDAs' PCs Aligned to the Government Priorities	477	309	-168
			No. of MMinistries whose Mid-year Performance is Assessed	26	0	-26
			No. of MDAs' Performance Evaluated	452	0	-452
	Uniform Performance Norms and Standards	Performance Management Standards in the Public Service	% Level of Automation of the PC Processes	80	0	-80
			Reviewed PC Guidelines	1	0	-1
	Learning and Growth Services	Learning and Growth Services	No. of MDAs Sensitized on the Kenya Integrated Performance Management Policy	420	0	-420
			% Level of Development of the Public Service Performance Management Bill	95	0	-100
			% of County governments Provided with Technical Assistance on Performance management	100	100	0

Programme	SUB- Programme	Key Output	Key Performance Indicator	Annual Target	Actual as of 30 <sup>th</sup> September	Variance
			% Level of Establishment of Kenya Chapter of Community of Practice on Performance Management	20	0	-20
Service Delivery Management	Service Delivery	Government delivery services	No. of National Government Priority Projects status verified	180	293	113
			% level of GPRS functionalities upgraded	15	2	13
			% of Project/Programme issues unlocked and resolved	100	204	104
	Field Supervision Services	Field Supervision Services	No. of regional implementation reports developed	80	13	-67
Coordination and Supervision of Government Services	Projects & Programmes Coordination Services	Projects & Programmes Coordination Services	% Level of implementation of the Government Innovation Coordination Programme (GICP)	10	10	0
	Innovation Coordination Services	Annual report on adoption of innovations developed	No. of Annual report on adoption of innovations developed	1	0	-1
		Innovation Coordination Services	% Level of Development of Knowledge Management Framework	100	10	-90
Administrative, Planning & Support Services	Administrative, Planning & Support Services	Financial Services	No. of reports prepared	4	4	4
		Human Resources and Development Services	Skills Gap Analysis and Training Needs Assessment Reports implemented	40	10	-30
		Administrative e-Services	% Level of Office Accommodation Acquired	30	0	-30

Source: The State Department for Performance and Delivery Management

#### 4.10.25 Project Implementation for the State Department for Performance and Delivery Management

No development projects were undertaken by the State Department for Performance and Delivery Management during the reporting period.

#### 4.10.26 The State Department for Cabinet Affairs

The State Department for Cabinet Affairs Oversees and coordinates Cabinet Committees Meetings and Implementation of Cabinet decisions across all Ministries and State Departments.

#### 4.10.27 Budget Performance by the State Department for Cabinet Affairs

The original budgetary allocation to the State Department for Cabinet Affairs in FY 2024/25 amounted to Kshs.275.13 million, revised to Kshs.228.67 million in Supplementary Estimates Estimates I, compared to Kshs.903.03 million allocated in a similar period FY 2023/24.

#### 4.10.28 State Department for Cabinet Affairs Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.162 shows budget execution by programmes and sub-programmes under the State Department for Cabinet Affairs in the first three months of FY 2024/2025.

**Table 4.162: The State Department for Cabinet Affairs Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Cabinet Affairs Delivery	Cabinet Decision and Presidential Directives	67.41	-	67.41	9.67	-	9.67	14
	Coordination of Development Partners and Implementation of Special Government Initiatives	47.24	-	47.24	4.80	-	4.80	10
	Public Sector Reforms	20.29	-	20.29	2.41	-	2.41	12
	General Administration, Planning and Support Services	93.73	-	93.73	12.09	-	12.09	13
<b>Total</b>		<b>228.67</b>	<b>-</b>	<b>228.67</b>	<b>28.98</b>	<b>-</b>	<b>28.98</b>	<b>13</b>

Source: The State Department for Cabinet Affairs

Analysis of the programme and sub-programme performance reveals varied absorption rates across different initiatives under the State Department for Cabinet Affairs, recording an overall absorption of 13 percent. We recommend fast-tracking the implementation of sub-programmes to achieve the budget objectives.

#### 4.10.29 The State House

The State House's key role is to support the President in achieving his Constitutional responsibilities.

#### 4.10.30 Budget Performance by the State House

The original budgetary allocation to the State House in FY 2024/25 amounted to Kshs.9.5 billion, revised to Kshs.4.31 billion in Supplementary Estimates I, compared to Kshs.7.30 billion allocated in a similar FY 2023/24 period.

#### 4.10.31 State House Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.163 shows budget execution by programmes and sub-programmes under the State House in the first three months of FY 2024/2025.

**Table 4.163: The State House Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State House Affairs	Coordination of State House Functions	3,774.08	-	3,774.08	953.79	-	953.79	25
	Administration of statutory Benefits for the retired Presidents and Deputy Presidents	533.45	-	533.45	117.30	-	117.30	22
<b>Total</b>		<b>4,307.53</b>	<b>-</b>	<b>4,307.53</b>	<b>1,071.09</b>	<b>-</b>	<b>1,071.09</b>	<b>25</b>

Source: The State House

Analysis of Programmes and sub-programmes shows that the State House's performance shows moderate fund utilisation, with an overall absorption rate of 25 per cent, demonstrating reasonable progress in budget implementation.

#### 4.10.32 Non-financial Performance by the State House

Table 4.164 presents a summary of some of the Key Performance Indicators for the State House in the first three months of FY 2024/25.

**Table 4.164: Non-Financial Performance by Programme and Sub-programme**

Sub-Programme	Key Output	Key Performance Indicators	Annual Target(s)	Actual As of 30th September 2024	Variance
Coordination of State House Functions	President facilitated to execution of the constitutional mandate	% level of operations, activities and programmes facilitated	100	100	0
	National celebrations	National celebrations facilitated	3	0	-3
	Cabinet business	% Level of facilitation of cabinet business	100	100	0
	President facilitated to execution of the constitutional mandate	% level of operations, activities and programmes facilitated	100	100	0
	President facilitated to execution of the constitutional mandate	% level of operations, activities and programmes facilitated	100	100	0
	President facilitated to execution of the constitutional mandate	% level of operations, activities and programmes facilitated	100	100	0
	President functions and events covered	% level of coverage	100	100	0
	Social media accounts maintained and updated	% of State House Presidential social media accounts maintained and updated	100	100	0
	Media Content developed and disseminated	No. of documentaries on BETA priorities produced and aired	3	3	0
	Monthly stakeholder engagement conducted	No. of stakeholder engagement forums	12	3	9
	Monthly press briefings conducted	No. of monthly press briefings	12	3	9
	Public exhibition on Presidential Library materials conducted	No. of exhibitions	2	0	-2
	Strategic support & advisory services on government priorities and strategic interventions in line with BETA provided	Proportion of advisories signed off for implementation	100	100	0
Administration of Statutory benefits for retired Presidents	State Lodge refurbished and maintained	% completion rate of the targeted works	100	0	100
	Statutory benefits for the Retired Presidents, Vice Presidents and designated State Officers administered	% level of compliance with the Statutory Benefits Acts.	100	0	100

Source: State House

#### 4.10.33 Project Implementation for the State House

Table 4.165 summarises some of the projects undertaken by the State House.

**Table 4.165: State House Projects Implementation Status**

Project Name (a)	Project Commence-ment Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Total Funding in Q1 FY 2024/25 (Kshs. Million) (f)	Expenditure in Q1 FY 2024/25 (Kshs. Million) (g)	Cumulative Funding as at 30th September 2024(Kshs. Million) (h)	g Percent-age (%) of Completion (i=h/e)
Refurbishment of Buildings-Nairobi State House	1 Jul 2015	30 Jun 2027	GoK	1,772.74	-	-	775.74	44
Purchase of Specialised Plant, Equipment & Machinery	1 Jul 2015	30 Jun 2027	GoK	422.36	-	-	199.00	47
ICT Networking & Communications Equipment (Nairobi)	1 Jul 2021	30 Jun 2027	GoK	655.10	-	-	40.02	6
Refurbishment of Buildings at Eldoret State Lodge	1 Jul 2016	30 Jun 2027	GoK	926.60	-	-	47.10	5
Refurbishment of Buildings at Sagana State Lodge	1 Jul 2016	30 Jun 2027	GoK	388.76	-	-	106.91	27
The Mechanical Garage	1 Jul 2020	30 Jun 2027	GoK	428.56	-	,	5.64	1
Refurbishment of Kisii State Lodge	1 Jul 2019	30 Jun 2027	GoK	795.75	,		15.96	2
Refurbishment of Buildings at Mtito Andei State Lodge	1 Jul 2020	30 Jun 2027	GoK	45.24	-		0.24	1

*Source: State House*

An analysis of the State House project implementation status reveals different levels of completion percentages with the lowest recording 1 per cent. These delays highlight the critical need for strategic planning and prioritization to ensure timely project completion.

#### 4.10.34 The State Department of Devolution

The State Department of Devolution Coordinates management of devolution, promote harmonious inter-governmental relations, build capacity and provide technical assistance to County Governments for effective service delivery in a devolved system of government.

#### 4.10.35 Budget Performance by the State Department of Devolution

The original budgetary allocation to the State Department of Devolution in FY 2024/25 amounted to Kshs.4.24 billion, revised to Kshs. 4.10 billion in Supplementary Estimates I, compared to Kshs.2.17 allocated in a similar period FY 2023/24.

#### 4.10.36 State Department of Devolution Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.166 shows budget execution by programmes and sub-programmes under the State Department of Devolution in the first three months of FY 2024/25.

**Table 4.166: The State Department of Devolution Programme and Sub-Programme Performance**

Programmes	Sub-programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Devolution Services	Management of devolution affairs	57.35	-	57.35	11.31	0.08	11.23	20
	Intergovernmental Relations	670.10	-	670.10	165.46	-	165.46	25
	Capacity Building and Civic Education	66.69	2,653.00	2,719.69	14.30	503.61	517.92	19
	Administrative Services	612.16	-	612.16	68.85	-	68.85	11
	Financial Management Services	31.54	-	31.54	4.37	-	4.37	14
	Information Communication Technology	5.08	-	5.08	0.27	-	0.27	5
<b>Total</b>		<b>1,442.92</b>	<b>2,653.00</b>	<b>4,095.92</b>	<b>264.57</b>	<b>503.53</b>	<b>768.10</b>	<b>19</b>

Source: The State Department of Devolution

An analysis of sub-programme performance for the State Department of Devolution shows low to moderate fund absorption rates across its initiatives, with an overall rate of 19 percent. To enhance budget utilization, we recommend the timely execution of programmes, particularly those with low absorption rates.

#### 4.10.37 Non-financial Performance by the State Department of Devolution

Table 4.167 summarises some of the Key Performance Indicators for the State Department of Devolution in the first three months of FY 2024/25.

**Table 4.167: Non-financial performance by Programme and Sub-programme**

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Target	Actual as of 30th September 2024	Variance
Devolution Services	Management of Devolution Affairs	Policy on the Devolved system of Government reviewed	No. of policies reviewed	1	0	-1
			No. of Sensitization forums	10	5	-5
		A framework for the implementation of concurrent functions was developed and implemented.	Framework	1	1	0
		County Assemblies Service Act, 2017, Reviewed	Draft Amendment Bill developed	1	0	-1
		Devolution Sector Working Group co-ordination framework developed and implemented	Co-ordination framework.	1	0	-1
			No. of co-ordination forums held	4	0	-4
	Capacity Building and Civic Education	National Capacity Building Framework II implemented	No. of the Implementation Reports	1	0	-1

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Target	Actual as of 30th September 2024	Variance
		Devolution results framework developed and implemented	No. of Counties Capacity Build on the Result Framework	47	0	-47
			Annual State of Devolution Report	1	0	-1
		National Civic Education Framework and Public Participation Guidelines in counties implemented	No. of counties sensitised on Civic education framework and reviewed public participation guidelines	47	0	-47
		Local Economic Development (LED) framework for Counties developed and rolled out	No. of counties sensitised on LED Framework	10	0	-10
		Coordinating Capacity Development for value chain addition	No. of Counties Capacity built	8	0	-8
		Devolution Knowledge management strategy and system implemented in counties	No. of Counties sensitised on the IKMS strategy	47	0	-47
		Governance and institutional capacity strengthened. (Kenya Devolution Support Program 2(KDSP 2)	Program implementation unit	1	1	0
			Performance assessment framework	1	0	-1
			No. of County project management/implementation committees	47	47	0
			Number of counties assessed for program grants annually.	47	0	-47
			Program implementation coordination and monitoring system	1	0	-1
			No. of Counties provided with technical assistance for the program	47	0	-47
			No. of Counties that received the governance and institutional capacity strengthening program grants	47	0	-47
			No. of Counties that received the Service Delivery Investments program grants	20	0	-20
	Intergovernmental Relations	Intergovernmental sector forums for devolved functions convened	No. of forums with MCDAs	6	1	-5
			No. of Intergovernmental Sports Forum	2	0	-2
		Regulations on Transfer of functions between the national government and the county government finalised	No. of regulations	1	1	0



Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Target	Actual as of 30th September 2024	Variance
		Devolved functions in 12 Sectors Unbundled, costed & Transferred	No. of 12 Sectors Unbundled and Transferred	4	2	-2
		Intergovernmental/Intra Governmental Disputes Resolved	% of declared disputes resolved	100	30	-70
		Assets & Liabilities Inventory in 156 Parastatals	No. of Assessment reports	1	0	-1
		Summit held and resolutions implemented	No. of summits held	2	0	-2
		Devolution Conference resolutions implemented	No. of status Reports Prepared	4	1	-3
		Framework for Monitoring the implementation of Inter- County agreements on inter-county projects developed	No. of frameworks	1	0	-1
		Sector resolutions implemented	No. of sector status reports	72	15	-57
		Compendium of best practices published	No. of publication	2	1	-1
		Training Manual/Module developed for capacity building of Governors	No. of manuals	1	1	0
		Guidelines for dispute resolution among Counties developed	No. of guidelines	1	1	0
	Administrative Services	Legal frameworks developed	Institutional Framework	1	0	-1
			No. of Bills	2	0	-2
			No. of co-ordination framework	1	1	0
		Capacity of commissioners and staff enhanced	% of commissioners and staff trained	100	0	-100
		Community sensitised	No. of sensitisation meetings held	12	3	-9
		Capacity of stakeholders and partners enhanced	No. of Stakeholders and Partners Facilitated	12	3	-9
		Resources Mobilized	Amount of resources Mobilized (Kshs. Billion)	23	0	-23
		Nairobi Rivers Regeneration Strategy Action Plan monitored	No. of M & E reports	4	1	-3
		Nairobi Rivers Basin Regeneration Programme (NABREP) developed	No. of assessment reports	1	1	0
		Environmental Management laws Harmonized	No. of Bills Developed	1	0	-1
		Joint Multi Agency Operations Centre (JMAOC) operationalised	Joint Multi Agency Operations Centre operationalised.	100	60	-40
		Compliance with laws and policies enhanced	Quarterly Compliance reports	4	0	-4
		Adopt a river section framework developed.	Framework	1	1	0

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Target	Actual as of 30th September 2024	Variance
		Community engagement strategy developed	Community engagement strategy	1	0	-1
		Capacity Building for County leaders and Affiliate members undertaken	No. of County leaders inducted	350	0	-350
		WSPU Caucuses in County assemblies established	No of WSPU Caucuses in County Assemblies	10	1	-9
			No of Youth mobilised and Sensitized for tree growing	3500	200	-3200
		Business Process Re-engineering	% of implementation on digitisation of Government Services	70	0	-70
			% implementation of PRMIS	60	0	-60
			% of ISO Certification attainment	70	0	-70
		Communication Services	% Level of modernisation	40	0	-40
		Procurement Services	% implementation of Assets and Inventory Management System	70	0	-70
	Information Communication Technology Service	ICT Services	% Upgrade of ICT Infrastructure	40	0	-40
	Financial Management Services	Planning, Monitoring and Reporting Services	No. of Monitoring and Evaluation reports	4	0	-4
		Financial services	No. of reports	13	3	-10

Source: State Department for Devolution

#### 4.10.38 Project Implementation for the State Department of Devolution

Table 4.168 summarises some of the projects undertaken by the State Department of Devolution.

**Table 4.168: State Department of Devolution Projects Implementation Status**

Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds		Estimated Value of the Project (Kshs. Million) (e)	Funding in the First Three Months of FY 2024/25 (Kshs. Million) (f)	Expenditure In the First Three Months of FY 2024/25 (Kshs. Million) (g)	Cumulative project expenditure as of 30th September 2024 (Kshs.) (h)	Percentage (%) of Completion (i=h/f)
			GoK	Foreign Borrowings					
Kenya Devolution Support Programme II (KDSP II)	1/12/2023	30/6/2028	78,150.00	22,500.00	100,650.00	1.33.26	29.11	503.61	1

Source: State Department of Devolution

An analysis of the project implementation status by the State Department of Devolution revealed that the Kenya Devolution Support Programme II (KDSP II) has an estimated value of Kshs.100.65 billion, commenced on 1 December 2023 and is scheduled for completion by 30 June 2028. However, as of 30 September 2024, the project has recorded minimal progress, with cumulative expenditures at Kshs.503.61 million, translating to 1 per cent.

#### 4.10.39 The State Department of Economic Planning

The State Department of Economic Planning promotes Coordination of National and Sectoral development planning, management of statistics and population policies, and tracking national development plans, policies, programmes, and international and regional development frameworks.

#### 4.10.40 Budget Performance by the State Department of Economic Planning

The original budgetary allocation to the State Department of Economic Planning in FY 2024/25 amounted to Kshs.66.78 billion, revised to Kshs.71.87 billion in Supplementary Estimates I, compared to Kshs.64.1 billion allocated in FY 2023/24.

#### 4.10.41 State Department of Economic Planning Programmes and Sub-Programme Performance

The budgetary allocation was to fund five programmes. Table 4.169 shows budget execution by programmes and sub-programmes under the State Department of Economic Planning in the first three months of FY 2024/2025

**Table 4.169: The State Department of Economic Planning Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Economic Policy and National Planning	Economic Planning Coordination Services	175.47	-	175.47	34.40	-	34.40	20
	Community Development	185.05	68,232.92	68,417.97	41.81	11,800.00	11,841.81	17
	Macro Economic Policy Planning and Regional Integration	523.88	-	523.88	127.29	-	127.29	24
	Policy Research	414.55	-	414.55	62.39	-	62.39	15
	Population Management Services	311.66	92.25	403.91	31.18	46.74	77.92	19
	Infrastructure, Science, Technology and Innovation	21.13	-	21.13	3.97	-	3.97	19
	Sectoral Policy and Planning	41.51	-	41.51	8.67	-	8.67	21
Project evaluation	Project Evaluation	42.28	-	-	8.92	-	8.92	21
National Statistical	Census and Surveys	867.85	258.95	3457.37	199.21	2,310.45	2,509.66	73
Public Investment Management and Monitoring Services	National Integrated Monitoring and Evaluation	452.18	6.00	458.18	7.39	2.99	10.38	2
General Administration, Planning and Support Services	Human Resources and Support Services	156.93	-	156.93	27.12	-	27.12	17
	Financial Management Services	38.16	-	38.16	8.14	-	8.14	21
	information Communications Services	13.90	-	13.90	1.56	-	1.56	11
Total		3,202.27	68,620.69	71,822.96	553.12	14,160.17	14,713.29	20

Source: State Department of Economic Planning

An analysis of programme and sub-programme performance for the State Department of Economic Planning reveals varied absorption rates, with some areas demonstrating low budget utilisation. The study highlights effective fund utilisation in specific planning and policy areas but underscores the need for increased efficiency in monitoring, evaluation, and resource management to enhance project implementation.

#### 4.10.42 Non-financial Performance by the State Department of Economic Planning

Table 4.170 summarises some Key Performance Indicators for the State Department of Economic Planning in the first three months of FY 2024/25.

**Table 4.170: Non-financial performance by Programme and Sub-programme**

Programme	Sub Programme	Key Outputs	Key Performance Indicators	Target	Actual	Variance
Economic Policy and National Planning	Policy Research	Government and private sector officers' capacity built on public policy research and analysis	No. of person capacity built through the KIPPRA- (Kenya Institute for Public Policy and Research Analysis) Mentorship Programme for Universities	3,300	820	(2,480)
			No. of Young Professionals graduated	33	31	(2)
	Infrastructure Science Technology and Innovation	STI Mainstreaming strategy domesticated	STI mainstreaming strategy domesticated	100%	100%	-
	Surveys	Annual, quarterly and monthly Statistical publications and reports prepared	No. of statistical publications and reports	47	9	(38)
Public Investment Management, Monitoring and Evaluation Services	National Integrated Monitoring and Evaluation	M&E reports on the implementation of Programs and projects prepared	Monitoring and Evaluation Progress Reports	2	1	(1)
		MDACs sensitised on the new modules/ enhancements in e-NIMES and e-CIMES	No. of MDAC officers trained on e-NIMES/e-CIMES	54	48	(6)

Source: The State Department of Economic Planning

#### 4.10.43 Project Implementation for the State Department of Economic Planning

Table 4.171 summarises some of the State Department of Economic Planning projects.

**Table 4.171: State Department of Economic Planning Projects Implementation Status**

Project Name (a)	Project Commencement Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs.) (e)	Total Funding in the First Three Months of FY 2024/2045 (Kshs.) (f)	Expenditure in the First Three Months of FY 2024/2025 (Kshs.) (g)	Cumulative project expenditure as of 30th September 2024 (Kshs.) (h)	Percentage (%) of Completion (i=h/e)
National Integrated Monitoring and Evaluation System (NIMES)	1/7/2011	30/6/30	GOK	2,245.90	0.00	0.00	1,218.81	54
Support to Kenya Institute for Public Policy Research & Analysis	1/7/2011	30/6/27	GOK	977.29	0.00	0.00	587.23	60

Project Name (a)	Project Commence-ment Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs.) (e)	Total Funding in the First Three Months of FY 2024/2045 (Kshs.) (f)	Expendi- ture in the First Three Months of FY 2024/2025 (Kshs.) (g)	Cumula- tive project expenditure as of 30th September 2024 (Kshs.) (h)	Percent- age (%) of Com- pletion (i=h/e)
National Government County Planning, Information & Documentation	1/7/2009	6/30/2026	GOK	3,232.39	0.00	0.00	2,353.23	73
Strengthening Capacity for Monitoring and Evaluation	1/7/2018	30/6/26	Foreign	110.56	3.00	2.99	99.61	90
Social Policy and Statistics (KNBS).	1/1/2010	31/12/26	Foreign	229.71	0.00	0.00	107.46	47
National Government Constituency Fund (NGCDF)	1/7/2016	30/6/27	GOK	438,439.93	34,116.46	11,800.00	315,129.63	72
Kenya National Bureau of Statistics-Census.	7/1/2010	31/12/27	GOK	850.00	0.00	0.00	504.88	59
National Food and Nutrition Project - KNBS.	1/1/2018	31/12/24	Foreign	409.00	70.00	0.00	397.82	92
Child Sensitive Budget Analysis	1/7/2018	30/6/25	Foreign	28.00	0.00	0.00	0.00	0
Socio-Economic Policy	7/1/2013	01/072026	GOK	981.91	0.00	0.00	23.00	2
East Africa Regional Statistics Programme for Results	7/1/2022	30/6/27	GOK	13,700.35	2,300.00	2,300.00	3,300.00	24

Source: State Department of Economic Planning

An analysis of the State Department for Economic Planning report on the project implementation reveals that many projects faced inadequate budget allocation, donor non-compliance, and budget cuts.

Some projects that have faced delayed funding from donors include Child Sensitive Budget Analysis, Social Policy Statistics under KNBS, and Strengthening Capacity for Monitoring and Evaluation.

We recommend the State Department liaise with the donor and evaluate the cause of the delay on the unfunded projects

#### 4.10.44 The State Department for Foreign Affairs

The State Department for Foreign Affairs promotes formulating, articulating, and implementing Kenya's Foreign Policy.

#### 4.10.45 Budget Performance by the State Department for Foreign Affairs

The original budgetary allocation to the State Department for Foreign Affairs in FY 2024/25 amounted to Kshs.23.10 billion, revised to Kshs.20.01 billion in Supplementary Estimates I, compared to Kshs.19.71 billion allocated in a similar period FY 2023/24.

#### 4.10.46 State Department for Foreign Affairs Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.172 shows budget execution by programmes and sub-programmes under the State Department for Foreign Affairs in the first three months of FY 2024/2025

**Table 4.172: The State Department for Foreign Affairs Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	Administrative Services	2,557.33	-	2,557.33	554.36	-	554.36	22
Foreign Relations and Diplomacy	International Relations and Cooperation	639.14	-	639.14	-	-	-	-
	Management of International Treaties, Agreements and Conventions	31.00	-	31.00	-	-	-	-
	Coordination of State Protocol	1,824.06	-	1,824.06	-	-	-	-
	Management of Kenya Missions Abroad	14,769.79	-	14,769.79	4,219.79	-	4,219.79	29
Economic Cooperation and Commercial Diplomacy	Economic Cooperation and Commercial Diplomacy	47.93	-	47.93	7.19	-	7.19	15
Foreign Policy Research and Capacity Development	Foreign Policy Research and Analysis	143.90	-	143.90	-	-	-	-
	Regional Technical Cooperation	-	-	-	-	-	-	-
<b>Total</b>		<b>20,013.15</b>	<b>-</b>	<b>20,013.15</b>	<b>4,781.34</b>		<b>4,781.34</b>	<b>24</b>

*Source: The State Department for Foreign Affairs*

Analysis of sub-programmes shows an overall absorption rate of 24 percent, although some sub-programmes did not record expenditures despite allocations. These findings suggest delays in budget execution, which affect the department's effectiveness in achieving its foreign affairs objectives. We recommend that the MDA identify the key issues hampering budget execution and address them to overcome the delays.

#### 4.10.47 Non-financial Performance by the State Department for Foreign Affairs

Table 4.173 summarises some State Department for Foreign Affairs Key Performance Indicators in the first three months of FY 2024/25.

**Table 4.173: Non-Financial Performance by Programme and Sub-programme by the State Department for Foreign Affairs**

Programme	Sub - Programme	Key output	Key Performance Indicators	Annual Target	Q1 Target	Actual	Variance
Economic and Commercial Diplomacy	Economic Partnerships	Investment promotion activities and business forums coordinated	No. of Events coordinated	15	3	3	0
			No. of investment Missions facilitated	15	3	3	0
		Dashboard/portal for implementation of cooperation frameworks operationalised	(%) level of operationalisation	70	10	10	0
	Cooperation and Commercial Diplomacy	Economic and Trade negotiations at the OACPS, AfCFTA, EAC, IORA, COMESA, Kenya-US FTA, Kenya-UK Trade arrangements, AGOA, OACPS, and WTO level coordinated/participated in	No. of briefs and reports	15	3	3	0

Programme	Sub - Programme	Key output	Key Performance Indicators	Annual Target	Q1 Target	Actual	Variance
Foreign Policy Research, Capacity Development and Technical Cooperation	Performance and skill development	State & Public Officers inducted on Protocol, Etiquette matters & Kenya's international obligations	No. of State and Public Officers inducted	100	25	44	19
		Officers trained in UN and other Foreign Languages	No. of officers trained	100	39	39	0

Source: The State Department for Foreign Affairs

#### 4.10.48 Project Implementation for the State Department for Foreign Affairs

Table 4.174 summarises some of the State Department for Foreign Affairs projects.

**Table 4.174: State Department for Foreign Affairs Projects Implementation Status**

Project Name (a)	Project Commence-ment Date	Expected Comple-tion Date	Expected Duration of the Proj-ect (c)	Source of funds	Estimated Value of the Project (Kshs. Million) (e)	Total Funding in the First Three Months FY 2024/25 (Kshs.) Million (f)	Expendi-ture in the First Three months FY 2024/25(Kshs. Million) (g)	Cumulative Project expenditure as of the 30 <sup>th</sup> September 2024(Kshs. Million) (h)	Percent-age (%) Com-pletion (i=h/e)
Purchase of chancery in London	Jan 21	Jun 24	4 years	GOK	2,670	-	-	2,120	79
Construction on Non-resi-dential Building- Ministry Headquarters	Jan 21	Jun 24	4 Years	GOK & FOREIGN	4,000	-	-	131.68	3
Construction of an office block and other works in Mogadishu.	July 15	Dec 24	10 Years	GOK	300	-	-	285	64
Renovation of government owned properties in Wash-ington DC.	May-17	June 24	7 Years	GOK	950	-	-	940	99
Upgrading and renova-tions of the ambassador's residence in London.	May 17	Jun 24	7Years	GOK	450	-	-	202	78
Renovation of Government owned properties in Kinshasa	Jul 19	Jun 26	7 Years	GOK	600			32.1	5
Renovation and redevelop-ment of government-owned properties in Addis Ababa	Jul 19	Jun 25	6 Years	GOK	500	-		94.82	19
Renovation of Government properties in New York	Jul 17	Jun 25	Seven ye ars	GOK	1,600			472.80	18
Renovation of govern-ment-owned properties in Lusaka	Jul 19	Jun 25	6 years	GOK	600			25	6
Renovation of ambassador residence in Rome	Nov 15	Jun 23	8 years	GOK	100			97	83
Renovation of GoK proper-ties in Dar es Salaam and fencing of the land allocated in Dodoma	Nov 16	Jun 25	8 years	GOK	65		-	64.12	21
Refurbishment of Head-quarters Building	Mar 17	Sept 26	9 Years	GOK	689.33	-	-	413.31	60



Project Name (a)	Project Commence-ment Date	Expected Comple-tion Date	Expected Duration of the Proj-ect (c)	Source of funds	Estimated Value of the Project (Kshs. Million) (e)	Total Funding in the First Three Months FY 2024/25 (Kshs.) Million (f)	Expendi-ture in the First Three months FY 2024/25(Kshs. Million) (g)	Cumulative Project expenditure as of the 30 <sup>th</sup> September 2024(Kshs. Million) (h)	Percent-age (%) Com-pletion (i=h/e)
ICT infrastructure in the Ministry and Kenya Mis-sion abroad	Jul 22	Jun 25	3 Years	GOK	735.80			106.48	14

*Source: State Department for Foreign Affairs*

#### 4.10.49 The State Department for Diaspora Affairs

The State Department for Diaspora Affairs promotes relations with Kenyans living abroad to harness their potential and integrate them into the national development agenda.

#### 4.10.50 Budget Performance by the State Department for Diaspora Affairs

The original budgetary allocation to the State Department for Diaspora Affairs in FY 2024/25 amounted to Kshs.0.83 billion, revised to Kshs.0.64 billion in Supplementary Estimates I, compared to Kshs.1.31 billion allocated in a similar period FY 2023/24.

#### 4.10.51 State Department for Diaspora Affairs Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.175 shows budget execution by programmes and sub-programmes under the State Department for Diaspora Affairs in the first three months of FY 2024/2025.

**Table 4.175: The State Department for Diaspora Affairs Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs.)			Expenditure (Kshs.)			Absorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recur-rent	Develop-ment	Total	
Management for Diaspora and Consular Affairs	Diaspora Welfare & Rights	193.26	-	193.26	14.95	-	14.95	8
	Diaspora Liason Services	42.04	-	42.04	4.47	-	4.47	11
	Diaspora Investment, Remit-tances and Internation Jobs	31.77	-	31.77	6.08	-	6.08	19
	General Administration, Plan-ning and Support Services	370.76	-	370.76	54.38	-	54.38	15
Total		637.83	-	637.83	79.87	-	79.87	22

*Source: State Department for Diaspora Affairs*

The performance analysis for the State Department for Diaspora Affairs shows an overall absorption rate of 22 percent, slightly below the targeted 25 percent by the end of the first three months of the financial year.

#### 4.10.52 Non-financial Performance by the State Department for Diaspora Affairs

Table 4.176 summarises some of the Key Performance Indicators for the State Department for Diaspora Affairs in the first three months of FY 2024/25.



**Table 4.176: Non-financial performance by Programme and Sub-programme**

Programme	Sub-programme	Key Output	Key Performance Indicator	Annual Targets	Actual as of 30th September 2024	Variance
Diaspora and Consular Affairs	Diaspora Affairs	Bilateral labour agreements and MOUS facilitated	No. of bilateral and labour agreements MOUs	4	2	2
Management of Diaspora and Consular Affairs	Management of Consular Services	Consular services provided	Number of Kenyans served	10000	168	9832
Management of Diaspora and Consular Affairs	Management of Consular Services	Career progression training and Capacity Building of Ministry staff conducted	No. of officers trained	20	35	0
		Internships/ industrial attachments opportunities offered	No. of youths engaged	15	9	5
		Diaspora Officers posted to Kenya Missions.	No. of officers posted	20	0	20

Source: State Department for Diaspora Affairs

#### 4.10.53 The National Treasury

The National Treasury promotes formulating and implementing financial and economic policies to promote economic transformation.

#### 4.10.54 Budget Performance by The National Treasury

The original budgetary allocation to the National Treasury in FY 2024/25 amounted to Kshs.135.12 billion, revised to Kshs. 119.23 billion in Supplementary Estimates I, compared to Kshs.128.69 billion allocated in a similar FY 2023/24 period.

#### 4.10.55 The National Treasury Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.177 shows budget execution by programmes and sub-programmes under The National Treasury in the first three months of FY 2024/2025

**Table 4.177: The National Treasury Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I Kshs. Million)			Expenditure (Kshs. million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Planning and Support Services	Administration Services	20,238.16	5,270.00	25,508.16	5,339.30	1,245.36	6,584.66	26
	Human Resource Management Services	114.84	-	114.84	27.55	-	27.55	24
	Financial Services	31,788.35	1,282.50	33,070.85	6,083.70	166.25	6,249.94	19
	Information Communication Services	46.29	-	46.29	9.95	-	9.95	21

Programmes	Sub-Programmes	Revised Estimates I Kshs. Million)			Expenditure (Kshs. million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Public Financial Management	Public Financial Management Reforms	76.41	450.00	526.41	0.04	75.00	75.04	14
	Supply Chain Management Services	1,129.20	-	1,129.20	162.58	-	162.58	14
	Resource Mobilization	651.54	24,064.68	24,716.22	83.25	268.71	351.96	1
	Budget Formulation coordination and Management	5,143.59	12,000.00	17,143.59	56.93	2,500.00	2,556.93	15
	Accounting Services	1,992.02	350.00	2,342.02	457.85	-	457.85	20
	Audit Services	861.17	-	861.17	182.05	-	182.05	21
	Government Investment and Assets	2,683.56	100.00	2,783.56	297.59	50.00	347.59	12
Economic and Financial Policy Formulation and Management	Micro Finance Sector Support and Development	230.89	1,878.00	2,108.89	42.34	225.75	268.09	13
	Debt Management	148.36	-	148.36	29.92	-	29.92	20
	Fiscal Policy Formulation Development and Management	1,108.54	7,109.17	8,217.71	236.26	114.05	350.31	4
Market Competition	Elimination of Restrictive Trade Practices	508.50	-	508.50	74.41	-	74.41	15
Total		66,721.43	52,504.35	119,225.78	13,083.72	4,645.12	17,728.84	15

Source: The National Treasury

The analysis of sub-programme performance shows varying absorption rates, with some recording high absorption rates while others recording only 1 percent of the allocated funds. We recommend a balanced implementation of all the programmes and sub-programmes.

#### 4.10.56 Non-financial Performance by The National Treasury

Table 4.178 summarises some of the Key Performance Indicators for the National Treasury in the first three months of FY 2024/25.

**Table 4.178: Non-financial performance by Programme and Sub-programme**

Programme	Delivery Unit	Key output	Key Performance Indicators	Annual Target 2024/25	Actual as of 30th September, 2024	Variance
Financial Services	PPP Directorate	Government Projects under the PPP framework	No. of PPP projects approved	12	10	-2
			Amount of private capital mobilised in KSh. (Billion)	50	4.3	-45.7
Public Financial Management Reforms	Public Finance Management Reforms (PFMR) Secretariat	Skills and capacity building in PFM	No. of officers trained in Public Finance Management	8,000	8,150	150
Elimination of Restrictive Trade Practices	Competition Authority of Kenya	Consumer complaints investigated and concluded	% of consumer complaints investigated and concluded	70	72	2
		Merger and acquisition applications determined	% of Merger and acquisition applications determined	100	100	0

Source: The National Treasury

#### 4.10.57 Project Implementation for The National Treasury

Table 4.179 summarises some of the projects undertaken by The National Treasury.

**Table 4.179: The National Treasury Projects Implementation Status**

Project Name (a)	Project Commencement Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Total Funding in the First Three Months of FY 2024/25 (Kshs. Million) (f)	Expenditure in the First Three Months of FY 2024/25 (Kshs. Million) (g)	Cumulative project expenditure as of 30th September 2024 (Kshs. million) (h)	The absorption capacity of the project (%) (i=h/e)
Infrastructure Finance and Public-Private Partnership Project (BETA)	3/1/2013	6/30/2023	Foreign	4,000	21.50	-	3,938	98
Enterprise Resource Planning and Customer Relations Management Systems (BETA)	3/31/2016	6/30/2025	GoK	1,045	-	-	885	85
Establishment of secure and coordinated border control points (BETA)	7/1/2015	6/1/2026	GoK	1,102	-	-	830	75
Single Window Support Project (BETA)	7/1/2011	7/1/2026	GoK	6,170	50.00	50.00	5,130	83
Equity Acquisition and Operation & Maintenance in TEAMS (BETA)	7/1/2016	7/1/2027	GoK	750	-	-	-	-
Construction of an alternate Data Recovery Centre (BETA)	7/1/2015	6/1/2025	GoK	1,236	-	-	839	68
Strategic Investments in Public Entities	7/1/2014	7/1/2026	GoK	150,000	-	-	73,861	49
Renewal of Oracle Licences and provision of IFMIS Support on Application and hardware - Annual	7/1/2014	6/1/2026	GoK	3,800	175.00	134.90	3,661	96
East Africa Transport, Trade & Development Facilitation Project	7/20/2015	12/31/2023	GoK and Foreign	1,533	441.01	18.50	1,333	87
Procurement of county point-to-point connectivity for the IFMIS system	3/1/2016	6/1/2027	GoK	3,000	-	-	1,526	51
Document management system	7/1/2017	6/1/2027	GoK	1,110	-	-	523	47
Credit Guarantee Scheme	7/1/2020	6/1/2026	GoK	10,000			3,000	30
Equalization Fund Transfers	7/1/2019	6/1/2023	GoK	42,054	4,000.00	2,500.00	15,930	38
Replacement of lifts at Treasury Building	7/1/2021	12/31/2027	GoK	100	-	-	34	34
Operationalisation of the Kenya Mortgage Refinance Company (KMRC) (BETA)	7/1/2020	6/30/2026	Foreign	10,170	1,135.00	1,135.00	4,629	46
Special Global Fund - TB NFM 3 (BETA)	7/1/2021	6/30/2024	GoK and Foreign	6,259	1,153.35	-	2,656	42
Contingency Fund Transfers	7/1/2019	Annually	GoK	30,000	2,000.00	-	8,200	27
Special Global Fund - HIV NFM 3 (BETA)	1/7/2021	6/30/2024	GoK and Foreign	24,705	4,037.50	-	18,246	74

Project Name (a)	Project Commencement Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Total Funding in the First Three Months of FY 2024/25 (Kshs. Million) (f)	Expenditure in the First Three Months of FY 2024/25 (Kshs. Million) (g)	Cumulative project expenditure as of 30th September 2024 (Kshs. million) (h)	The absorption capacity of the project (%) (i=h/e)
Special Global Fund - HIV NFM 4	7/1/2024	6/1/2027	GoK and Foreign	31,203	2,982.10	7.30	7.30	0.02
Support to Public Financial Management (PFMR GESDEK 2)	7/1/2024	6/1/2028	GoK and Foreign	33,000	225.00	75.00	75.00	0.2
Fund for Economic Development - Aid Effectiveness for Development Results	7/1/2011	6/1/2026	GoK and Foreign	207	33.50	-	46	22
Kenya Affordable Housing Project (BETA)	7/1/2020	6/30/2026	Foreign	25,000	1,500.00	5.37	5,187	21
Equity and Subscriptions in International Financial Institutions	7/1/2016	6/1/2028	GoK	32,533	-	-	-	-
Professional capacity development program for policy analysts	7/1/2016	6/30/2028	GoK	2,840	-	-	360	13
Public Debt Management Support Project	7/1/2021	6/30/2027	GoK and Foreign	1,684	65.00	6.60	473	28
Special Global Fund - Malaria NFM 3 (BETA)	7/1/2021	6/1/2024	GoK and Foreign	8,653	1,455.69	258.78	4,705	54
Implementation of e-Procurement System for the Government of Kenya (BETA)	7/1/2021	6/30/2028	GoK	5,000	560.00	-	840	17
National Treasury Capacity Strengthening Project	7/1/2021	6/30/2026	GoK and Foreign	211	36.20	1.30	66	31
Kenya Financing Locally Led Climate Action Programme (BETA)	3/1/2020	6/1/2025	GoK and Foreign	30,178	2,590.59	109.28	168	1
Green Climate Fund Readiness Project	3/20/2020	2/10/2026	GoK and Foreign	93	14.00	2.60	32	34
Supporting Access to Finance and Enterprise Recovery (SAFER) (BETA)	5/1/2022	12/31/2026	Foreign	11,600	925.00	24.40	982	8
Rural Kenya Financial Inclusion Facility RK -FINFA (BETA)	3/1/2023	12/1/2028	GoK and Foreign	13,405	939.00	225.75	2,104	16

Source: The National Treasury

#### 4.10.58 The State Department for Public Service

The State Department for Public Service promotes the Coordination of Public Service transformation and Youth Empowerment.

#### 4.10.59 Budget Performance by the State Department for Public Service

The original budgetary allocation to the State Department for Public Service in FY 2024/25 amounted to Kshs.19.61 billion, revised to Kshs. 19.02 billion in Supplementary Estimates I, compared to Kshs.3.59 billion allocated in FY 2023/24.

#### 4.10.60 State Department for Public Service Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.180 shows budget execution by programmes and sub-programmes under the State Department for Public Service in the first three months of FY 2024/2025.

**Table 4.180: The State Department for Public Service Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration Planning and Support Services	Human Resources and Support Services	305.53	-	305.53	49.65	-	49.65	16
	Financial Management Services	57.04	-	57.04	6.50	-	6.50	11
	Information Communications Services	3.09	-	3.09	0.18	-	0.18	6
Public Service Transformation	Human Resource Management	4,584.67	-	4,584.67	1,346.20	-	1,346.20	29
	Human Resource Development	1,948.22	260.95	2,209.17	21.69	-	21.69	1
	Management Consultancy Services	106.61	-	106.61	24.69	-	24.69	23
	Huduma Kenya Service Delivery	1,321.88	103.00	1,424.88	106.66	-	106.66	7
	Public Service Reforms	40.40	-	40.40	7.57	-	7.57	19
National Youth Service	Paramilitary Training and Service Regimentation	5,180.44	-	5,180.44	1,068.55	-	1,068.55	21
	Technical and Vocational Training	4,257.95	-	4,257.95	1,051.99	-	1,051.99	25
	Enterprise Development	852.09	-	852.09	213.02	-	213.02	25
Total		18,617.53	363.95	18,981.48	3,889.12	-	3,889.12	20

Source: The State Department for Public Service

The analysis of the State Department for Public Service's programme and sub-programme performance reveals moderate absorption rates on the sub-programmes except Human Resource Development, with a low absorption rate of 1 per cent and nil expenditures in the development budget. We recommend closely monitoring budget implementation and reviews to address the underutilisation in the affected sub-programmes.

#### 4.10.61 Non-financial Performance by the State Department for Public Service

A review analysis of the report submitted by the State Department for Public Service reveals the State Department did not submit a non-financial performance report for the period under review.

#### 4.10.62 Project Performance the State Department for Public Service

Table 4.181 summarises some of the State Department for Public Service projects.

**Table 4.181: State Department for Public Service Projects Implementation Status**

Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of (d)	Estimated Value of the Project (Kshs.) (e)	Total Funding in the First Three Months of FY FY 2024/2025 (Kshs. Mn) (f)	Expenditure in the First Three Months of FY 2024/25 (Kshs.Mn) (g)	Cumulative project expenditure as of 30th September 2024 (Kshs. Mn) (h)	Project Absorptive Capacity (%) (i=h/e)
Implementation of Huduma Service Delivery Channels	2013	2026	GoK	25,030		-	8,707.31	35
Completion of Tuition complex at KSG Matuga	2018	2028	GoK	745		-	156.81	21
Completion of hostels 112-bed capacity single rooms at KSG-Embu	2018	2028	GoK	1,200		-	319.2	27
Completion of tuition complex at KSG-Baringo	2018	2028	GoK	623.50		-	203.50	33
Japanese Grants for Human Resource Development Scholarships (JDS)	2021	2028	GoK/Foreign	2,093		-	297.01	14

*Source: State Department for Public Service*

An analysis of the project implementation status by the State Department for Public Service reveals that progress on the State Department for Public Service projects is constrained by the non-allocation of funds during financial years, leading to the accrual of pending bills for some ongoing construction work. We recommend continuous monitoring and allocation of funds for these projects to stay on track and curb cases of pending bills and interests on outstanding payments, which may result in additional costs for the projects.

#### 4.10.63 The Parliamentary Service Commission

The Parliamentary Service Commission promotes the Provision of services and facilities to ensure the efficient and effective functioning of Parliament, which is the legislative authority of the Republic of Kenya.

#### 4.10.64 Budget Performance by the Parliamentary Service Commission

The original budgetary allocation to the Parliamentary Service Commission in FY 2024/25 amounted to Kshs.1.17 billion, revised to Kshs. 1.29 billion in Supplementary Estimates I, compared to Kshs.1.10 billion allocated in FY 2023/24.

#### 4.10.65 Parliamentary Service Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund two programmes. Table 4.182 shows budget execution by programmes and sub-programmes under the Parliamentary Service Commission in the first three months of FY 2024/2025

**Table 4.182: Parliamentary Service Commission Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	General Administrative Services	1,045.67	-	1,045.67	172.00	-	172.00	16
	Public Participation and Outreach	21.10	-	21.10	0.41	-	0.41	2
	Diplomacy and Parliamentary Democracy	5.50	-	5.50	-	-	-	-
	Internal Audit Services	25.00	-	25.00	1.13	-	1.13	5
Human Resources Management and Development	Human Resources Management	170.00	-	170.00	1.65	-	1.65	1
	Human Resources Development	20.00	-	20.00	1.15	-	1.15	6
<b>Total</b>		<b>1,287.27</b>		<b>1,287.27</b>	<b>176.34</b>		<b>176.34</b>	<b>14</b>

Source: The Parliamentary Service Commission

The Parliamentary Service Commission's overall performance recorded an absorption rate of 14 percent, and we recommend fast-tracking budget implementation to enhance performance and service delivery.

#### 4.10.66 Non-financial Performance by the Parliamentary Service Commission

Table 4.183 summarises some of the Key Performance Indicators for the Parliamentary Service Commission.

**Table 4.183: Non-financial performance by Programme and Sub-programme**

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
General Administration, Planning and Support Services Programme	General Administrative Services	Policy Advisory	No. of Policy Advisory	99 Board Papers	28 Board Papers	-71
		Management/Board Resolutions	No. of Management/Board Resolutions	35	7	-28
		PSC Annual Report	No. of Annual report prepared	1	0	-1
		Policy Papers considered	No. of Policy Papers considered	302	77	-225
		Commission Resolutions passed	No. of Resolutions passed	131	44	-87
		Litigation matters handled	No. of Cases/ Litigation matters handled	22	8	-14
		Comprehensive Legal Opinions given	No. of Comprehensive Legal Opinion given	30	14	-16
	Internal Audit Services	County and Constituency office operations audited	No. of Counties and Constituencies audited	200	1	-199
		Systems review Audit	No. of actionable audit reports	12	5	-7

Source: Parliamentary Service Commission

#### 4.10.67 The National Assembly

The National Assembly promotes the representation of people of the Constituencies and special interests and exercises their sovereignty.

#### 4.10.68 Budget Performance by the National Assembly

The original budgetary allocation to the National Assembly in FY 2024/25 amounted to Kshs.26.78 billion, revised to Kshs. 24.87 billion in Supplementary Estimates I, compared to Kshs.24.55 billion allocated in a similar FY 2023/24 period.

#### 4.10.69 National Assembly Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.184 shows budget execution by programmes and sub-programmes under the National Assembly in the first three months of FY 2024/2025.

**Table 4.184: The National Assembly Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Legislation, Representation & Oversight	Legislation and Representation	24.87	-	24.87	4.66	-	4.66	19
Total		24,87	-	24.87	4.66	-	4.66	19

*Source: The National Assembly*

The National Assembly's programme for National Legislation, Representation & Oversight recorded an absorption rate of 19 percent, below the target (at 25 percent) by the end of the first three months of a financial year. The overall performance highlights the need for fast-tracking budget implementation to achieve the National Assembly's intended legislative and oversight objective.

#### 4.10.70 Non-financial Performance by the National Assembly

Table 4.185 summarises some of the National Assembly's Key Performance Indicators for the first three months of FY 2024/25.



**Table 4.185: Non-financial performance by Programme and Sub-programme**

Programme	Key Outputs	FY (2022/23)		FY (2023/24)		FY 2024/25	
		Planned Targets	Achieved Targets	Planned Targets	Achieved	Planned Targets	Achieved in 1st Quarter FY 2024/2025
National Legislation, Representation and Oversight	Bills Processed	90	97	100	155	100	11
	Sittings held	132	104	150	127	150	24
	Motions	150	162	200	222	200	45
	House Business Committee Meetings	30	31	50	28	50	6
	Petitions	80	133	100	123	100	59
	Statutory Instruments/Regulations	70	52	100	78	100	20
	Administration of Oath	5	All Members	5	0	5	0
	Questions	200	437	300	525	300	20
	Statements	350	56	350	245	350	81
	Messages	30	38	50	57	50	14
	Papers Laid	1000	1,971	1000	1663	1000	334
	Communications issued by the Chair	70	84	70	96	70	14
	House Leadership Retreats/ Meetings	1	3 (orientation, Induction, and Post-Election seminar	1	1	1	0
	Sessional Papers	3	4	3	5	3	2
	President's Address Joint Sitting	1	1	1	1	1	0
	Committee Reports	200	73	200	278	200	52
	Reports on Vetting of State Officers	15	16	20	5	20	5

Source: The National Assembly

#### 4.10.71 Project Performance for the National Assembly

An analysis of the project implementation status by the National Assembly revealed there was no development project during the period.

#### 4.10.72 The Parliamentary Joint Services

The Parliamentary Joint Services promotes the Facilitation and provision of shared services to the two Houses of Parliament, National Assembly and Senate.

#### 4.10.73 Budget Performance by the Parliamentary Joint Services

The original budgetary allocation to the Parliamentary Joint Services in FY 2024/25 amounted to Kshs.8.65 billion, revised to Kshs. 7.31 billion in Supplementary Estimates I, compared to Kshs.8.39 billion allocated in FY 2023/24.

#### 4.10.74 Parliamentary Joint Services Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.186 shows budget execution by programmes and sub-programmes under the Parliamentary Joint Services in the first three months of FY 2024/2025.

**Table 4.186: Parliamentary Joint Services Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration and Support Services	General Administration and Support Services	6,000.46	1,118.11	7,118.57	1,206.81	959.91	2,166.72	30
	<b>Sub-Total</b>	<b>6,000.46</b>	<b>1,118.11</b>	<b>7,118.57</b>	<b>1,206.81</b>	<b>959.91</b>	<b>2,166.72</b>	<b>30</b>
Legislative Training and Knowledge Management Programmes	Legislative Training and Knowledge Management Programmes	186.92	-	186.92	23.22	-	23.22	12
Curriculum, Training and Knowledge Management	Curriculum, Training and Knowledge Management	-	-	-	-	-	-	-
<b>Total</b>		<b>6,187.38</b>	<b>1,118.11</b>	<b>7,305.49</b>	<b>1,230.03</b>	<b>959.91</b>	<b>2,189.94</b>	<b>30</b>

Source: Parliamentary Joint Services

The analysis of the Parliamentary Joint Services Programme and Sub-Programme Performance disparity in absorption rate between the sub-programmes. We recommend intervention to address the low absorption to improve budget utilisation and overall programme performance.

#### 4.10.75 Non-financial Performance by the Parliamentary Joint Services

Table 4.187 summarises some of the Key Performance Indicators for the Parliamentary Joint Services in the first three months of FY 2024/25.

**Table 4.187: Non-financial performance by Programme and Sub-programme**

Programme	Key Activities	Key Output	Key Performance Indicators	Targets (Base-line) 2024/25	Quarter 1 Targets	Actual As of 30th September 2024	Variance
General administration, Planning and Support Services	Facilitation of Management Meetings	Policies adoption and implementation	No of policies made and adopted	100	25	20	-5
	Planning and budget preparation	Work plans, Budget and Procurement Plans	No. of workshops and Retreats Held	6	2	0	-2
	Purchase of computers, ICT software, furniture, vehicles, plant, equipment & Machinery	Improved Service Delivery	No. of assorted assets acquired	100%	25%	10%	-15%
Legislative Training and Knowledge Management	Training of PSC mandatory promotional courses	Certified officers	Training held, exams administered, certificates awarded	200 staff	50	43	-7
	Capacity building for members on legislation	Programmes for Members	Number of Members-facilitated	200	50	50	-

Source: Parliamentary Joint Services

#### 4.10.76 Project Implementation for the Parliamentary Joint Services

Table 4.188 summarises some of the projects undertaken by the Parliamentary Joint Services.

**Table 4.188: Parliamentary Joint Services Projects Implementation Status**

Project Name (a)	Project Commencement Date (b)	Expected Date of Completion of the Project (c)	Source of Funds ((d)	Estimated Value of the Project (Kshs. Million) (e)	Funding received in the First three Months FY2024/25 (Kshs.Million) (f)	Expenditure in the first three months FY2024/25 (Kshs. Million) (g)	Cumulative Expenditure As of 30th September, 2024(Kshs. Million) (h)	Project Absorption Capacity (%) (H=g/e)
Construction of Multi-Storey Office Block. (Bunge Tower)	01.07.2014	30.6.2024	GOK	9,262.36	358.11	305.39	7,519.93	81
Installation of Integrated Security System	26.04.2021	30.3.2024	GOK	2,508.30	325.00	265.12	1,649.56	66
Purchase and Development of CPST Land	01.07.2022	01.07.2025	GOK	4,257.00	350.00	350.00	712.81	17
Refurbishment of Various Buildings	18.09.2020	30.6.2024	GOK	260.77	75.00	39.41	266.78	102

*Source: Parliamentary Joint Services*

#### 4.10.77 The Senate

The Senate promotes Representation of the Counties and protects the interests of the Counties and their Governments.

#### 4.10.78 Budget Performance by the Senate

The original budgetary allocation to the Senate in FY 2024/25 amounted to Kshs.8.01 billion, revised to Kshs. 7.40 billion in Supplementary Estimates I, compared to Kshs.7.40 billion allocated in FY 2023/24.

#### 4.10.79 Senate Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.189 shows budget execution by programmes and sub-programmes under the Senate in the first three months of FY 2024/2025

**Table 4.189: The Senate Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Millions)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Senate Legislation and Oversight	Legislative, Procedural and Oversight	2,939.66	-	2,939.66	668.88	-	668.88	23
	Legislative Support Services	173.17	-	173.17	27.35	-	27.35	16
Senate Representation, Liaison and Intergovernmental Relations	Senate Representation	1,756.55	-	1,756.55	372.62	-	372.62	21
	Liaison and Outreach	89.65	-	89.65	17.69	-	17.69	20

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Millions)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	General Administration	2,253.26	-	2,253.26	486.23	-	486.23	22
	Planning and Support Services	191.89	-	191.89	19.03	-	19.03	22
Total		7,404.18	-	7,404.18	1,591.80	-	1,591.80	21

Source: The Senate

The analysis of the Senate's programme and sub-programme performance recorded an overall absorption rate of 21 percent, with the highest recording of 23 percent and the lowest recording of 16 percent.

#### 4.10.80 Non-financial Performance by the Senate

Table 4.190 summarises some of the Senate's Key Performance Indicators for the first three months of FY 2024/25.

**Table 4.190: Non-Financial Performance by Programme and Sub-programme for Senate**

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30 <sup>th</sup> September 2024	Variance
Senate Legislation and Oversight	Legislative, Procedural and Oversight	Senate Sitzings	Number of Sitzings	93	47	-46
		Motions	Number of Motions	100	20	-80
		Petitions	Number of Petitions	80	5	-75
		Statements	Number of Statements	300	100	-200
		Impeachment	Number of impeachments	1	1	0
		Reports	Number of Outreach reports	8	2	-6
		Communication from the Chair	Number of Communications Sent	150	27	-123
		Reports	Number of reports	250	72	-178
	Legislative Support Services	Bills	Number of Bills published	30	7	-23
		Safe and orderly Chamber	% of Safety and Order	100	100	0
		Public education and Outreach	Number of programmes	80	21	-59
Senate Representation, Liaison and Intergovernmental Relations	Senate Representation	Reimbursement of funds	% of offices funded	100	100	0
	Liaison and Outreach	Visiting delegations	Number of delegations	120	13	-107
		Conferences	Number of Conferences	4	4	0
		Outreach programmes	Number of programmes	4	1	3
General Administration, Planning and Support Services	General Administration	Capacity Building	Number of staff trained	500	48	-452
	Planning and Support Services	Reports	Number of Financial and Budget Implementation reports	8	2	-6
		Legal advisory	Number of advisories and representation	16	6	-10
		Reports	Number of advisory policy reports	80	36	-44

Source: Senate

#### 4.10.81 The Commission on Revenue Allocation

The Commission on Revenue Allocation recommends equitable revenue sharing between the national and county governments and among the county governments, and it promotes prudent financial management of county governments.

#### 4.10.82 Budget Performance by The Commission on Revenue Allocation

The original budgetary allocation to the Commission on Revenue Allocation in FY 2024/25 amounted to Kshs.0.41 billion, revised to Kshs. 0.36 billion in Supplementary Estimates I, compared to Kshs.0.52 billion allocated in FY 2023/24.

#### 4.10.83 The Commission on Revenue Allocation Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.191 shows budget execution by programmes and sub-programmes under The Commission on Revenue Allocation in the first three months of FY 2024/2025

**Table 4.191: The Commission on Revenue Allocation Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Intergovernmental Revenue and Financial Matters	General Administration and Support Services	331.78	-	331.78	99.56	-	99.56	30
	Equitable Sharing of Revenue	16.78	-	16.78	0.25	-	0.25	2
	Public Financial Management	11.11	-	11.11	2.16	-	2.16	19
	Transitional Equalisation	4.68	-	4.68	-	-	-	-
	Fourth Formular on Revenue	14.98	-	14.98	7.70	-	7.70	51
Total		379.33	-	379.33	109.6	-	109.67	28

Source: The Commission on Revenue Allocation

The Commission on Revenue Allocation recorded an absorption rate of 28 per cent, reflecting the timely implementation of the planned activities. However, we recommend fast-tracking the Equitable Sharing of Revenue sub-programme, which recorded an absorption rate of just 2 per cent.

#### 4.10.84 Non-financial Performance by The Commission on Revenue Allocation

Table 4.192 summarises some of the Commission on Revenue Allocation's key performance indicators for the first three months of FY 2024/25.

**Table 4.192: Non-financial performance by Programme and Sub-programme**

Programme	Sub Programme	Output	Activities	Target	Achievement	Variance
Intergovernmental Revenue and Financial Matters	Prudent Public Financial Management	Annual recommendation on recurrent expenditures budget ceilings to counties	Prepare and submit annual recommendations on recurrent expenditure budget ceilings to counties	100%	50%	50%
			Consultative meeting with stakeholders on counties recurrent expenditure	100%	45%	-55%
		Portal on county budgetary and financial reports	Develop and maintain an online portal for uploading and accessing county budgetary information and financial reports (revenues and expenditures)	100%	10%	-90%
		Fiscal responsibility framework	Develop and utilise a fiscal responsibility framework	100%	45%	-55%
		Framework on market-based county borrowing product	Develop a market-based county borrowing product	100%	5%	-95%
	Revenue Enhancement	OSR/Model Laws	Capacity build counties on OSR/Model Laws	100%	40%	-60%
			Dissemination of Tariff and pricing policy	100%	20%	-80%
		County integrated revenue management system (ICRMS)	Champion the adoption of an Integrated County Revenue Management System (ICRMS)	100%	5%	-95%

Source: Commission on Revenue Allocation

#### 4.10.85 Project Implementation for The Commission on Revenue Allocation

The Commission on Revenue Allocation had no ongoing development project during the period under review.

#### 4.10.86 The Public Service Commission

The Public Service Commission Provides manages and develops human resources and ensures efficient and effective Public Service delivery.

#### 4.10.87 Budget Performance by the Public Service Commission

The original budgetary allocation to the Public Service Commission in FY 2024/25 amounted to Kshs.3.67 billion, revised to Kshs. 3.48 billion in Supplementary Estimates I, compared to Kshs.3.59 billion allocated in FY 2023/24.

#### 4.10.88 Public Service Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund five programmes. Table 4.193 shows budget execution by programmes and sub-programmes under the Public Service Commission in the first three months of FY 2024/2025

**Table 4.193: The Public Service Commission Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration Planning and Support Services	Administration	764.17	-	764.17	143.62	-	143.62	19
	Board Management	36.95	-	36.95	8.36	-	8.36	23
Human Resource Management and Development	Establishment and Management Consultancy Services	60.67	-	60.67	14.17	-	14.17	23
	Human Resource Management	222.77	-	222.77	46.32	-	46.32	21
	Human Resource Development	2,159.52	-	2,159.52	530.25	-	530.25	25
Governance and National Values	Compliance and Quality Assurance	78.93	-	78.93	16.84	-	16.84	21
	Ethics Governance and National Values	70.05	-	70.05	15.01	-	15.01	21
Performance and Productivity Management	Performance and Productivity Management	48.75	-	48.75	11.01	-	11.01	7
Administration of Quasi-Judicial Functions	Court Litigation and Regulations	26.20	-	26.20	4.19	-	4.19	16
	Admin of County Appeal	8.49	-	8.49	0.66	-	0.66	8
Total		3,476.51	-	3,476.51	790.42	-	790.42	23

Source: The Public Service Commission

The analysis of the Public Service Commission's programme and sub-programme performance reveals average absorption rates across different sub-programmes, except Performance and Productivity Management's low absorption rate of 7 per cent, which reflects significant budget underutilisation. We recommend fast-tracking sub-programmes recording low performance to improve budget absorption and overall performance.

#### 4.10.89 Non-financial Performance by the Public Service Commission

Table 4.194 summarises some of the Public Service Commission's key performance indicators for the first three months of FY 2024/25.

**Table 4.194: Non-financial performance by Programme and Sub-programme**

Program me	Sub-program me	Delivery Unit	Key Output	Key performance indicator	Target	Achievement	Variance
Human Resource Management and Development	SP 2.1: Establishment and Management Consultancy	Establishment and Management. Consultancy	Organisational structures for MDAs received and approved	% of MDAs' organisational Structures received and approved	100	100	-
	SP 2.2: Human Resource Management	Recruitment and Selection	Recruitment for public service and ensuring affirmative action of representation in the public service	Gender Ratio (Male: Female)	50:50	58:42	-8
				% age of PWDs recruited	3.1	0.03	-3.07
		Discipline and Appeals	Discipline cases from ministries determined	% of discipline cases determined	100	75	-25
	Administration of County Appeals			Capacity building in the Counties in handling county appeals	No. of counties supported	5	5

Source: The Public Service Commission

#### 4.10.90 Project Implementation for the Public Service Commission

Table 4.195 summarises some of the projects undertaken by the Public Service Commission.

**Table 4.195: Public Service Commission Projects Implementation Status**

Project Title	Project Commencement date	Expected date of completion of the Project	Source of Funds	Estimated Value of the Project (Kshs.)	Total Funding in the first three months, FY 2024/25 (Kshs. Million)	Expenditure the FY 2024/25	Cumulative Project Expenditure as of 30th Sept 2024	Absorption capacity (%)
Refurbishment of Old Commission House	FY 2016/17	FY 2026/27	GoK	400.00	0	0	237.21	59

Source: Public Service Commission

The analysis of the implementation status of the Refurbishment of Old Commission House shows progress at a 59 per cent rate against a timeline spanning from FY 2016/17 to FY 2026/27. In FY 2024/25, the project was initially allocated Kshs.45.3 million and reduced to zero in the Supplementary Estimates I. Delayed funding is likely to derail progress and poses a significant challenge to the timely completion of the remaining forty-one per cent. Persistent budgetary constraints risk delaying the project further and increasing costs, emphasising the need for consistent funding to achieve completion within the set time frame.

#### 4.10.91 The Salaries and Remuneration Commission

The Salaries and Remuneration Commission reviews and sets remuneration and benefits for state officers and advises on remuneration and benefits for all other public.

#### 4.10.92 Budget Performance by the Salaries and Remuneration Commission

The original budgetary allocation to the Salaries and Remuneration Commission in FY 2024/25 amounted to Kshs.0.47 billion, revised to Kshs. 0.45 billion in Supplementary Estimates I, compared to Kshs.0.55 billion allocated in FY 2023/24.



#### 4.10.93 Salaries and Remuneration Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.196 shows budget execution by programmes and sub-programmes under the Salaries and Remuneration Commission in the first three months of FY 2024/2025

**Table 4.196: The Salaries and Remuneration Commission Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Salaries and Remuneration Management	Remuneration and Benefits Management	452.74	-	452.74	96.43	-	96.43	21
Total		452.74	-	452.74	96.43	-	96.43	21

Source: Salaries and Remuneration Commission

#### 4.10.94 Non-financial Performance by the Salaries and Remuneration Commission

Table 4.197 summarises some of the Key Performance Indicators for the Salaries and Remuneration Commission in the first three months of FY 2024/25.

**Table 4.197: Non-financial performance by Programme and Sub-programme**

Programme	Sub Programme	Key Output	Key Performance Indicators	Annual Targets	Actual as at 30th September 2024	Variance
Salaries and Remuneration Management	Remuneration and benefit management	Advice on remuneration and benefits	% of advice and circulars issued on requests for MCDAs	100	100	-
		Productivity measurement and improvement	Number of MCDAs supported to develop productivity measures	115	3	-112
		Harmonised grading structure for public service	% of jobs reviewed	100	100	-
		Adherence to SRC advice on remuneration and benefits	% of monitoring and evaluation reports for public service institutions	100	0	-100
		Quarterly wage bill bulletin	Number of wage bill bulletin	4	2	-2

Source: Salaries and Remuneration Commission

#### 4.10.95 Project Implementation for the Salaries and Remuneration Commission

Salaries and Remuneration Commission had no development budget during the period under review.

#### 4.10.96 The Office of the Auditor General

The Auditor General promotes the Audit of public funds and reports to Parliament and the relevant County Assemblies within statutory timelines.

#### 4.10.97 Budget Performance by the Auditor General

The original budgetary allocation to the Auditor General in FY 2024/25 amounted to Kshs.8.67 billion, revised to Kshs. 8.10 billion in Supplementary Estimates I, compared to Kshs.8.12 billion allocated in a similar FY 2023/24 period.

#### 4.10.98 Office of the Auditor General Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.198 shows budget execution by programmes and sub-programmes under the Auditor General in the first three months of FY 2024/2025

**Table 4.198: The Auditor General Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Audit Services	National Government Audit	5,290.51	79.00	5,369.51	1,164.92	17.22	1,182.14	22
	NGCDF Audit	386.02	-	386.02	50.15	-	50.15	13
	County Government Audit	1,639.26	-	1,639.26	346.91	-	346.91	21
	Specialised Unit	508.35	-	508.35	81.73	-	81.73	16
	Education and Health Institutions Audit Services	200.75	-	200.75	-	-	-	-
Total		7,824.15	79.00	7,903.15	1,643.71	17.22	1,660.93	21

Source: Auditor General

The analysis of the Auditor General's programme and sub-programme performance shows that the overall absorption rate was 21 per cent, slightly below the target performance of 25 per cent in the first three months of a financial year. We recommend fast-tracking the Education and Health Institutions Audit Services, which had no recorded expenditure in the period under review.

#### 4.10.99 Non-financial Performance by the Auditor General

Table 4.199 summarises some of the Auditor General's Key Performance Indicators for the first three months of FY 2024/25.

**Table 4.199: Non-financial performance by Programme and Sub-programme**

Programme	Sub-programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Audit Services	National Government Audits	National Government Audit Reports	No. of National Audit Reports to be issued	1,200	6	-1,104
	NGCDF Audits	NGCDF Audit Reports	No. of NGCDF Audit Reports to be issued	290	31	-259
	County Government Audit	County Government Audit Reports	No. of County Audit Reports to be issued	1,073	-	-1,073
	Education and Health Institutions Audit Services	Education and Health	No. of Education and Health Reports to be issued	1,678	78	-1,600
	Special Audits	Special Audit Reports	No. of Special Audit Reports to be issued	40	-	-40

Source: Auditor General

Analysis of the Key Performance Indicators shows all the key outputs are in progress.

#### 4.10.100 Project Implementation for the Office of the Auditor General

Table 4.200 summarises some of the projects undertaken by the Auditor General.

**Table 4.200: Auditor General Projects Implementation Status**

Project Name (a)	Project Commence-ment Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Mil-lion) (e)	Total Funding in the First Three Months of FY FY 2024/2025(Kshs. Million) (f)	Expendi-ture in the First Three Months of FY 2024/25(Kshs. Million) (g)	Cumulative project expenditure as of 30th September 2024(Kshs.) (h)	Absorp-tive ca-pacity (%) (i=h/e)
Construction of OAG Mombasa Office Block-HQ	01/07/18	30/06/28	GoK	1,610.00	24.00	8.08.00	137.00	9
Construction of OAG Headquarters at Bishops Road-HQ	01/07/13	30/06/28	GoK	6,475.00	-	-	540.56	8
Capital Grants from International Devel-opment Fund	01/07/23	Continuous	Foreign	55.00	55.00	9.14	9.14	17

Source: Auditor General

An analysis of the project implementation by the Auditor General reveals the project's low absorptive capacity. This implies that the projects need adequate and timely fund disbursements to ensure successful completion.

#### 4.10.101 The Controller of Budget

The Office of the Controller of Budget is established under Article 228 of the Constitution of Kenya to oversee budget implementation for national and county governments. It approves the withdrawal of funds and reports to each House of Parliament every four months.

#### 4.10.102 Budget Performance by the Controller of Budget

The original budgetary allocation to the Controller of Budget in FY 2024/25 amounted to Kshs.0.74 billion, revised to Kshs.0.70 billion in Supplementary Estimates I, compared to Kshs.0.77 billion allocated in a similar period FY 2023/24.

#### 4.10.103 Controller of Budget Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.201 shows budget execution by programmes and sub-programmes under the Controller of Budget in the first three months of FY 2024/25.

**Table 4.201: The Controller of Budget Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Control and Management of Public Finance	Authorisation of withdrawals from Public Funds	170.20	-	170.20	25.36	-	25.36	15
	Budget Review and Analysis	58.28	-	58.28	13.67	-	13.67	23
	Administrative and Support Services	426.88	-	426.88	53.60	-	53.60	13
	Research and Planning	48.89	-	48.89	5.42	-	5.42	11
Total		704.25	-	704.25	98.05	-	98.05	14

Source: Controller of Budget

A review analysis of the Controller of Budget programme and sub-programme performance reveals an overall absorption rate of 14 per cent, below the target of 25 per cent in the first three months of a financial year.

#### 4.10.104 Non-financial Performance by the Controller of Budget

Table 4.202 summarises some of the Key Performance Indicators for the Controller of Budget in the first three months of FY 2024/25.

**Table 4.202: Non-financial performance by Programme and Sub-programme**

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Target(s)	Actual As of 30th September 2024	Variance
Control and Management of Public Finances	Authorisation of withdrawal from public Funds	Timely processing of withdrawals of public funds	No. of days taken to review and process requests for the withdrawal of funds (Consolidated Fund, Judiciary Fund, Equalization Fund, County Revenue Funds)	1	1	0
			Public Debt requisitions processed	115	28	-87
			Pensions and Gratuities files processed per week	630	157	-473
	Budget implementation and Monitoring	Timely Reporting on Budget Implementation Review.	No. of statutory quarterly Budget Implementation review reports published and publicised for the National and Consolidated County Governments.	8	2	-6
		Public sensitisation forums on budget implementation	No. of public sensitisation forums.	2	0	-2
	General Administration Planning and Support Services	Administrative Services	Performance Report prepared and submitted	1	0	-1
			Implementation (%) of the Approved Human Resource Instruments	40	0	-40
			% Level of automation of withdrawal process of public funds (CoB Information Management System)	60	20	40
	Research and Development	Planning, Monitoring and Evaluation (M&E) Services	No. of Surveys and Research Reports completed and circulated	2	0	-2
			No. of M&E reports produced from County M&E exercises	47	0	-47

Source: Controller of Budget

The Controller of Budget has no development budget

#### 4.10.105 The Commission on Administrative Justice

The Commission on Administrative Justice promotes administrative justice in the Public Service and the right to information.

#### 4.10.106 Budget Performance by the Commission on Administrative Justice

The original budgetary allocation to the Commission on Administrative Justice in FY 2024/25 amounted to Kshs.0.66 billion, revised to Kshs. 0.64 billion in Supplementary Estimates I, compared to Kshs.0.73 billion allocated in a similar period, FY 2023/24.

#### 4.10.107 The Commission on Administrative Justice Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.203 shows budget execution by programmes and sub-programmes under The Commission on Administrative Justice in the first three months of FY 2024/2025.

**Table 4.203: The Commission on Administrative Justice Programme and Sub-Programme**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Promotion of Administrative Justice	General Administration and Support Services	619.70	-	619.70	132.82	-	132.82	21
	Administrative Justice Services	13.56	-	13.56	0.94	-	0.94	7
	Access to Information Services	3.27	-	3.27	0.22	-	0.22	7
Total		636.52	-	636.52	133.97	-	133.97	21

Source: Commission on Administrative Justice

The analysis of the programme and sub-programme performance under the Commission on Administrative Justice reveals the Administrative Justice Services and Access to Information Services sub-programmes, with smaller allocations of Kshs.13.56 million and Kshs.3.27 million, respectively, had significantly lower absorption rates of seven per cent each, spending only Kshs. 0.94 million and Kshs. 0.22 million. The Commission on Administrative Justice should monitor the performance of the two sub-programmes so that the purpose for which it was allocated is achieved.

#### 4.10.108 Non-financial Performance by the Commission on Administrative Justice

Table 4.204 summarises some of the Commission on Administrative Justice's key performance indicators for the first three months of FY 2024/25.

**Table 4.204: Non-financial performance by Programme and Sub-programme**

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Promotion of Administrative Justice	General administration and support services	Public awareness of the mandate of the Commission, policies and procedures	Number of people sensitised	1,500	1,326,175	1,324,675
		Resolved public complaints on maladministration	Percentage of complaints resolved	100%	43%	-57%
	Administrative Justice Services	Certified MDACs on the resolution of public complaints indicator, (Performance Contracting)	Number of MDACs issued with quarterly feedback report	345	417	72
			Number of MDACs issued with Annual Compliance Certificate	345	391	46
	Access to Information Services	Guidelines on Access to Information Act, 2016	Number of guidelines developed	4	0	-4
		Determined appeals on request for information	Percentage of appeals determined	100%	100%	-

Source: Commission on Administrative Justice

In the period under review, 1,373 public complaints were handled, and 587 were resolved. The department experienced delays by public institutions in resolving complaints referred to them, and some of the complainants' failure to provide the required information to facilitate the resolution of complaints affected 100 per cent of the resolution of the complaints.

The Commission on Administrative Justice did not have any development budget during the period under review.

## **4.11. Social Protection, Culture and Recreation Sector**

### **4.11.1 Introduction**

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

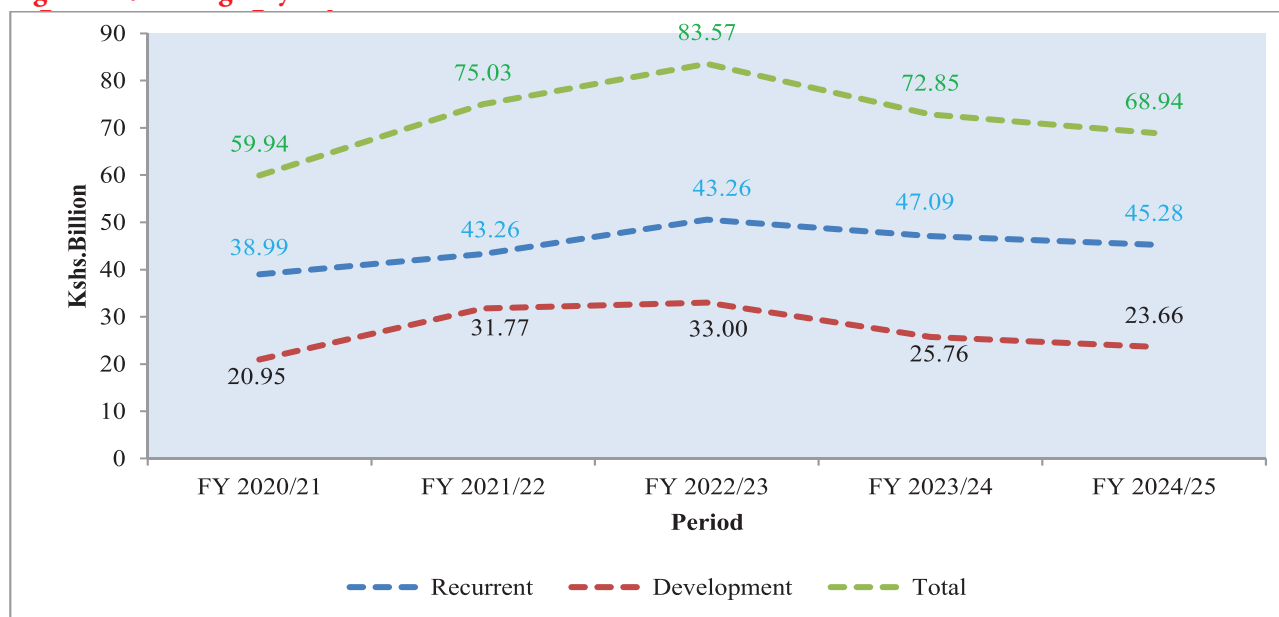
The strategic roles played by the Sector in the country's transformation and socio-economic development include Promoting and supporting youth empowerment and development; strengthening youth mainstreaming in all sectors; spearheading the management of youth policy and legislations; promoting engagement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

### **4.11.2 Budget Performance for the SPCR Sector**

The budgetary allocation to SPCR in FY 2024/2025 amounted to Kshs.72.07 billion, revised to Kshs.68.94 billion in Supplementary Budget I, compared to the Kshs.72.85 billion allocated in the previous financial year of 2023/2024. This amount represents 2 per cent of the revised gross national government budget of Kshs.4.37 trillion and 3 per cent of the ministerial budget of Kshs.2.23 trillion. The allocation comprises Kshs.23.66 billion (37 per cent) for development activities and Kshs.45.28 billion (63 per cent) for recurrent expenditure. The State Department for Social Protection and Senior Citizen Affairs received the highest budgetary allocation of Kshs.35.17 billion (51 per cent of the Sector's budget), while the State Department for Culture and Heritage had the lowest budgetary allocation of Kshs.3.03 billion (1 per cent of the SPCR Sector allocation).

The high allocation to the State Department for Social Protection and Senior Citizen Affairs was due to increased prioritisation of the National Safety Net programme. Figure 4.19 shows the budgetary allocation trends of the SPCR Sector from FY 2020/2021 to FY 2024/2025.

**Figure 4.19: Budgetary Allocation Trend for the SPCR Sector**

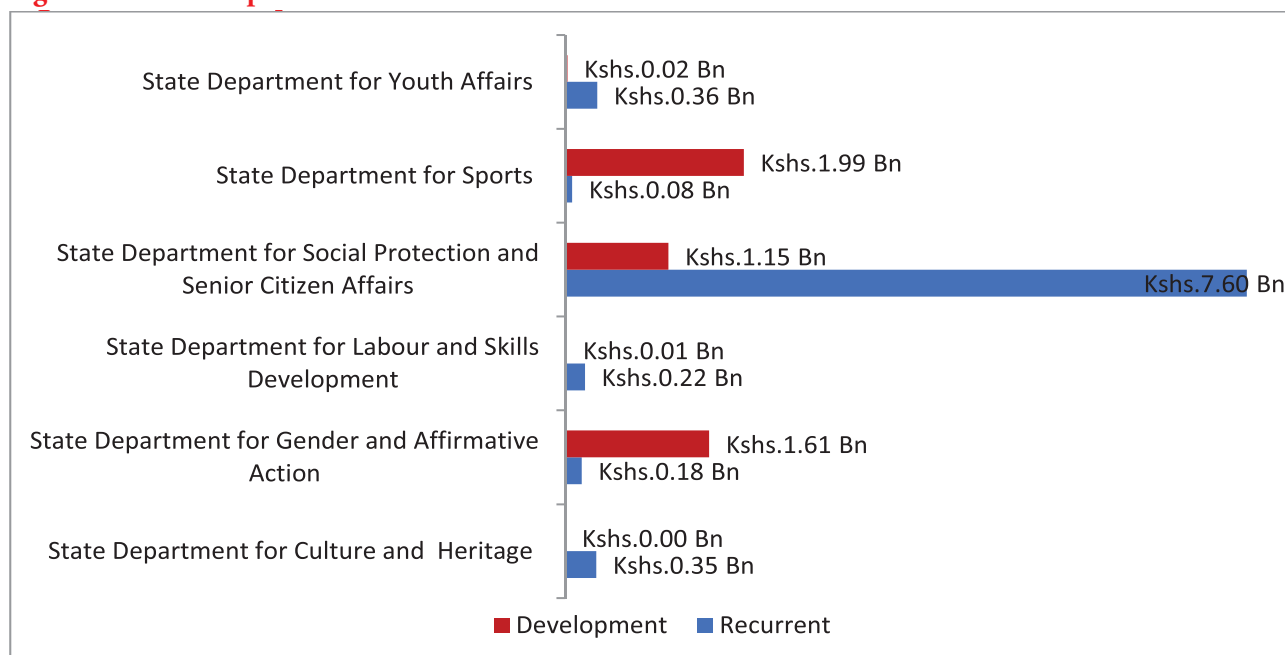


Source: National Treasury

The total exchequer issues to the SPCR Sector amounted to Kshs.10.94 billion, representing 23 per cent of the Sector's net estimates. This amount comprised Kshs.2.15 billion for development expenditure, representing 31 per cent of revised development net estimates, and Kshs.8.79 billion for recurrent activities, representing 21 per cent of the revised recurrent net estimates.

In the first three months of FY 2024/25, the State Department for Gender and Affirmative Action received the highest proportion of development exchequer issues to revised development net estimates at 47.4 per cent, while the State Department for Labour and Skills Development received the lowest at 5 per cent. The State Department for Social Protection and Senior Citizen Affairs recorded the highest proportion of recurrent exchequer issues, with revised recurrent net estimates at 30 per cent. The State Department for Gender and Affirmative Action recorded the lowest ratio of 10 per cent. Figure 4.20 shows the exchequer issues in the SPCR Sector in the first three months of FY 2024/2025.

**Figure 4.20: Exchequer Issues to the SPCR Sector**



Source: National Treasury

The total expenditure for the SPCR Sector amounted to Kshs.14.92 billion, representing 22 per cent of the gross estimates, compared to 16 per cent (Kshs.10.93 billion) recorded in a similar period in FY 2023/2024. This amount comprised Kshs.4.78 billion for the development budget, representing an absorption rate of 20 per cent, compared to 5.1 per cent (Kshs.1.27 billion) recorded in a similar period in FY 2023/2024 and Kshs.10.13 billion for recurrent expenditure representing 22 per cent of the revised recurrent gross estimates, compared to 21.1 per cent (Kshs.9.66 billion) recorded in a similar period in FY 2023/25. Table 4.205 shows the SPCR sector analysis of exchequer issues and expenditure in the first three months of FY 2024/25.

**Table 4.205: SPCR Sector-Analysis of Exchequer Issues and Expenditure**

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget	Revised Gross Budget	Revised Net Budget	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Budget	% of Expenditure to Revised Gross Budget
State Department for Culture and Heritage	0.07	0.07	-	-	-	-	2.76	2.22	0.35	0.45	15.6	16.4
State Department for Gender and Affirmative Action	3.58	3.38	1.60	1.61	47	45	2.00	1.86	0.18	0.45	10	23
State Department for Labour and Skills Development	0.10	0.10	0.01	0.01	5	12	4.27	1.59	0.22	0.86	14	20
State Department for Social Protection and Senior Citizen Affairs	1.91	1.91	0.35	1.15	18	60	33.26	33.16	7.60	7.84	30	24
State Department for Sports	16.46	-	-	1.99	-	12	1.09	0.61	0.08	0.18	13	16



VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
State Department for Youth Affairs	1.54	1.54	0.19	0.02	13	2	1.90	1.71	0.36	0.35	21	19
Total	23.66	7.00	2.15	4.78	31	20	45.28	41.15	8.79	10.13	21	22
Sector Summary												
	Revised Gross Budget (Kshs. Bn)	Revised Net bud- get (Kshs. Bn)		Exchequer Issues (Kshs. Bn)		Expenditure (Kshs. Bn)	% of Exchequer to Revised Net Budget		% of Expendi- ture to Revised Gross Budget			
Development	23.66	7.00		2.15		4.78	31		20			
Recurrent	45.28	41.15		8.79		10.13	21		22			
Total	68.94	48.14		10.94		14.92	23		22			

Source: MDAs and National Treasury

The State Department for Social Protection and Senior Citizen Affairs recorded the highest absorption on both the development and recurrent budgets, at 60 per cent and 24 per cent, respectively. The State Department for Labour and Skills Development recorded the lowest absorption on the development budget, at 12 per cent. In contrast, the State Department for Sports recorded the lowest on the recurrent budget, at 16 per cent.

#### 4.11.3 The State Department for Youth Affairs and Creative Economy

The mandate of the State Department for Youth Affairs and Creative Economy, in line with Executive Order No. 2 of 2023, is Youth Policy and Empowerment, Mainstreaming Youth in National Development Managing and Promoting engagement with Youth for National Development, Harnessing Youth Talent for National Development, Business Innovation and Incubation and to Facilitate the mobilisation of resources for youth entrepreneurship and development, Self-development programme designed for young persons in Kenya to equip them with positive life skills.

#### 4.11.4 Budget Performance by the State Department for Youth Affairs

The original budgetary allocation to the State Department for Youth Affairs and Creative Economy in FY 2024/25 amounted to Kshs.4.05 billion, revised to Kshs.3.44 billion in Supplementary Estimates I, compared to Kshs.3.97 billion allocated in a similar period FY 2023/24.

#### 4.11.5 Programmes and Sub-Programme Performance for the State Department for Youth Affairs and Creative Economy

The budgetary allocation was to fund four programmes. Table 4.206 shows budget execution by programmes and sub-programmes under the State Department for Youth Affairs and Creative Economy in the first three months of FY 2024/25.

**Table 4.206: Programme and Sub-Programme Performance for the State Department for Youth Affairs and Creative Economy**

Programmes	Sub-Programmes	Revised Estimates I (Kshs.)			Expenditure (Kshs.)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Youth Empowerment Services	Youth Social and Sustainable Community Development	215.12	-	215.12	34.30	-	34.30	16
	Youth Mentorship, Leadership and Governance	121.80	-	121.80	26.70	-	26.70	22
Youth Development Services	Youth Development Research and Quality Management	21.75	11.71	33.46	0.69	-	0.69	2
	Youth Entrepreneurship, Innovation and Talent Development	226.79	1,513.36	1,740.15	19.72	24.28	44.00	3
	Youth Development Field Extension Services	502.27	-	502.27	107.57	-	107.57	21
General Administration, Planning and Support	Administration and Support Services	257.51	-	257.51	52.15	-	52.15	20
Film Development services	Film development services	557.90	10.00	567.90	110.74	-	110.74	19
	<b>Total</b>	<b>1,903.15</b>	<b>1,535.07</b>	<b>3,438.22</b>	<b>351.87</b>	<b>24.28</b>	<b>376.15</b>	<b>11</b>

Source: The State Department for Youth Affairs

The program and sub-program performance analysis reveals generally low absorption rates across the State Department for Youth Affairs and Creative Economy. These low rates suggest project initiation delays, resource allocation challenges, or other bottlenecks preventing funds from being effectively deployed. Overall, the low absorption rates across most programs indicate enhanced planning and execution strategies to ensure resources are fully utilised and program objectives are met.

#### 4.11.6 Non-financial Performance by the State Department for Youth Affairs

Table 4.207 summarises some Key Performance Indicators for the State Department for Youth Affairs and Creative Economy in the first three months of FY 2024/25.

**Table 4.207: Non-financial performance by Programme and Sub-programme**

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Target(s)	Actual as of 30 September 2024,	Variance
Youth Empowerment	Youth Social and Sustainable	Youth Well-being promoted	No. of Youth capacity built on in leadership and Governance	33,500	6,000	27,500
	Community Development	Youth participation in Leadership and Governance	No. of Youth leaders engaged in civic participation	5,000	2,500	2,500
			Amount of loans disbursed to Youth to start or expand their businesses (Kshs. Mn)	535	91	444
			Amount of loans recovered (Kshs, Mn)	535	71	464
			No. of Youth entrepreneurs facilitated access to business incubation services	2,350	385	1,965

Source: State Department for Youth Affairs

#### 4.11.7 Project Implementation for the State Department for Youth Affairs

Table 4.208 summarises some ongoing projects under the State Department for Youth Affairs and Creative Economy.

**Table 4.208: State Department for Youth Affairs and Creative Economy Projects Implementation Status**

Project Name (a)	Project Commence ment Date (b)	Expected date of completion of the project (c)	Sources of Funds (d)	Estimated Value of the project (e)	Total funding in the first Three Months of FY2024/25 (f)	Expenditure in the First Three Months of FY2024/25 (g)	Cumulative Project Expenditure as at 30 September, 2024 (h)	Percentage of Completion (i= h/e)
Youth Empowerment Centres (YEC's) - BETA	01 July, 2007	30 June 2030	GoK	7,360.00	-	-	2,970.12	40
Kenya Youth Employment and Opportunities Project (KYEOP) -BETA	30 December, 2016	31 August 2023	GoK & World Bank	7,981.10	550.00	-	7,262.20	91
VIVA Youth Programme BETA	1st Jul, 2021	23 December, 2024	GoK & KJW	926.00	500.00	-	434.25	47
Establishment of Kenya Film School	01 July, 2014	30 June, 2026	GoK	691.00	-	-	452.30	66
Youth Enterprise Development Fund (YEDF)	01 July, 2007	30 June, 2030	GoK	9,503.00	-	-	4,884.99	51

Source: The State Department for Youth Affairs

An analysis of the status of the project implementation by the State Department for Youth Affairs and Creative Economy reveals significant budgetary challenges affecting progress. The Youth Empowerment Centres (YECs) project, a Vision 2030 flagship, is 40 per cent complete but frequently impacted by austerity measures. The Kenya Youth Employment and Opportunities Project (KYEOP) is at 91 per cent completion, yet the reallocation of funds to NYCYA is pending. The VIVA Youth Programme is ongoing at 47 per cent, while the Kenya Film

School project is delayed, reaching 66 per cent completion due to non-allocation of funds. Similarly, the Youth Enterprise Development Fund (YEDF) is halfway complete at 51 per cent, hindered by budget issues that affect loan disbursements.

#### 4.11.8 The State Department for Sports

The State Department for Sports promotes Development, management and implementation of the sports policy; Enforcement and implementation of the world anti-doping code and convention against doping; Promotion and co-ordination of sports training and education; Regulation of sports; Expansion of sports industry for sustainable livelihood; Development and management of sports facilities; Establishment and management of sports academies to nurture talent. Budget Performance by the State Department for Sports

#### 4.11.9 Budget Performance by the State Department for Sports

The original budgetary allocation to the State Department for Sports in FY 2024/25 amounted to Kshs.17.74 billion, revised to Kshs. 17.56 billion in Supplementary Estimates I, compared to Kshs.17.72 billion allocated in a similar period FY 2023/24.

#### 4.11.10 State Department for Sports Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.209 shows budget execution by programmes and sub-programmes under the State Department for Sports in the first three months of FY 2024/25.

**Table 4.209: The State Department for Sports Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Sports	Sports Training and Competitions	127.23	-	127.23	20.10	-	20.10	16
	Development and Management of Sports Activities	722.52	16,464.00	17,186.52	104.65	1,991.04	2,095.69	12
	General Administration, Planning and Support Services	241.76	-	241.76	33.34	-	33.34	14
Total		1,091.51	16,464.00	17,555.51	158.09	1,991.04	2,149.14	12

*Source: The State Department for Sports*

Analysis of the State Department for Sports's programme and sub-programme performance reveals varied expenditure and absorption rates.

The State Department for Sports had a combined total allocation of Kshs. 17.56 billion across its sub-programmes, with an actual expenditure of Kshs.2,15 billion, reflecting an average absorption rate of 12 per cent. This low absorption rate demonstrates a delay in implementing the budgeted activities. This analysis highlights the need for strategic interventions to improve budget execution and ensure that allocated resources contribute meaningfully to the department's sports development objectives.

#### 4.11.11 Non-financial Performance by the State Department for Sports

Table 4.210 summarises some Key Performance Indicators for the State Department for Sports in the first three months of FY 2024/25.

**Table 4.210: Non-financial Performance by the State Department for Sports**

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30 September, 2024	Variance
Sports	Sports training and competitions	International and National Sports programs and e	No. of teams presented in international sports competitions	35	13	22
			No. of athletes enrolled for training in sports academies	2,500	300	2,200
			% completion of the Talanta Hela Football Tournament	100%	10%	90%
			No. of regional stadia constructed and upgraded	5	5	-
		Anti-Doping services provided	% completion of Phase I B of the Kenya Academy of Sports Complex	85%	85%	-

Source: State Department for Sports

#### 4.11.12 Project Implementation for the State Department for Sports

Table 4.211 summarises some of the State Department for Sports projects.

**Table 4.211: State Department for Sports Projects Implementation Status**

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 30th Sept, 2024	Variance
Sports	Sports training and competitions	International and National Sports programs	No. of teams presented in international sports competitions	35	13	-22
			No. of athletes enrolled for training in sports academies	2,500	300	-2,200
			% completion of the Talanta Hela Football Tournament	100%	10%	-90%
			No. of regional stadia constructed and upgraded	5	5	-
		Anti-Doping services provided	% completion of Phase I B of the Kenya Academy of Sports Complex	85%	85%	-

Source: State Department for Sports

An analysis of the project implementation status by the State Department for Sports revealed varied progress across multiple projects, highlighting both advancements and obstacles in execution. The Kenya Academy of Sports - Phase 1, with an estimated cost of Kshs.1.33 billion was initiated in March 2013 and scheduled for completion by December 2020. Although construction is reported to be fully completed, pending certificates still need to be settled, resulting in an outstanding balance of Kshs. 153.45 million. This indicates an exceptional financial obligation despite physical completion.

#### 4.11.13 The State Department for Culture and Heritage

The subsectors' mandates include National Heritage Policy and Management, Culture Policy management, policy on Kenya's Heroes and Heroines, Language Management Policy, National Archives/Public Records Management, management of National Museums and Monuments, and Historical Sites Management.

#### 4.11.14 Budget Performance by the State Department for Culture and Heritage

The original budgetary allocation to the State Department for Culture and Heritage in FY 2024/25 amounted to Kshs.3.03 billion, revised to Kshs.2.83 billion in Supplementary Estimates I, compared to Kshs.2.78 billion allocated in FY 2023/24.

#### 4.11.15 State Department for Culture and Heritage Programmes and Sub-Programme Performance

The budgetary allocation was to fund five programmes. Table 4.212 shows budget execution by programmes and sub-programmes under the State Department for Culture and Heritage in the first three months of FY 2024/2025

**Table 4.212: The State Department for Culture and Heritage Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Culture	Conservation of Heritage	1,154.84	10.00	1,164.84	173.66	-	173.66	15
	Development and Promotion of Culture	172.07	50.00	222.07	22.36	-	22.36	10
	Cultural Product Diversification (Film services)	413.74	-	413.74	62.27	-	62.27	15
The ARTs	Performing Arts	103.24	-	103.24	13.81	-	13.81	13
	Promotion of Kenyan Music and Dance	195.34	-	195.34	39.19	-	39.19	20
Library Services	Library Services	446.09	10.00	456.09	87.44	-	87.44	19
Public Records and Archives Management	Archives and Documentation	111.69	-	111.69	20.05	-	20.05	18
	Records Management	13.97	-	13.97	2.36	-	2.36	17
General Administration, Planning and Support	General Administration, Planning and Support Services	146.29	-	146.29	30.05	-	30.05	21
<b>Total</b>		<b>2,311.18</b>	<b>60.00</b>	<b>2,371.18</b>	<b>363.76</b>	<b>-</b>	<b>363.76</b>	<b>15</b>

*Source: State Department for Culture and Heritage*

An analysis of programme and sub-programme performance for the State Department for Culture and Heritage reveals low absorption rates, indicating underutilisation of allocated funds. Even in General Administration, with the highest rate of 21 per cent, budget utilisation fell short of the target.

#### 4.11.16 Non-financial Performance by the State Department for Culture and Heritage

Table 4.213 summarises some Key Performance Indicators for the State Department for Culture and Heritage in the first three months of FY 2024/25.

**Table 4.213: Non-financial performance by Programme and Sub-programme**

Programme	Sub-Programme	Key Outputs	Key Performance Indicators	Annual Target 2024/25	Actual As of 30th September 2024	Variance
Culture Development	Cultural Products Diversification	Beadwork enterprise promotion services	No. of women and youth empowered in bead craft production	1500	150	850
The Arts	Promotion of Kenyan Music and Dance	Music and dance talents scouted, nurtured and monetised	No. of musicians recording and	400	217	183
	Records Management	Public Records Management	No. of records digitised in the Records Management Unit (RMU)	100,000	0	10,000
		National Records Management Policy finalised	Finalised National records management policy (%)	100	20	80
Archives and Documentation	National Archives	Public archives and Records services	No. of records surveys conducted in MDAs and Counties	100	36	64

*Source: State Department for Culture and Heritage*

#### 4.11.17 The State Department for Labour and Skills Development

The mandate of the sub-sector includes National Labour and Employment Policy Management; Labour and Social Protection Policy and Programme Implementation; Industrial Training; National Labour Productivity and Competitiveness; Labour market, research and analysis; Child Labour Policy and Regulations Management; Develop and maintain Database on Employment Creation; Workplace Inspection; Workman's Compensation Policy; Promotion of Occupational Health and Safety at Work; Industrial Relations Management and other labour management policies.

#### 4.11.18 Budget Performance by the State Department for Labour and Skills Development

The original budgetary allocation to the State Department for Labour and Skills Development in FY 2024/25 amounted to Kshs.5.83 billion, revised to Kshs.4.37 billion in Supplementary Estimates I, compared to Kshs.2.78 billion allocated in FY 2023/24.

#### 4.11.19 State Department for Labour and Skills Development Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.214 shows budget execution by programmes and sub-programmes under the State Department for Labour and Skills Development in the first three months of FY 2024/2025

**Table 4.214: The State Department for Labour and Skills Development Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Promotion of the Best Labour Practice	Promotion for Harmonious Industrial Relations	390.04	-	390.04	87.31	-	87.31	22
	Regulation of Trade Unions	18.10	-	18.10	0.13	-	0.13	1
	Provision of Occupational Safety and Health	272.95	-	272.95	63.72	-	63.72	23
	Employment Promotion Services	463.44	-	463.44	75.19	-	75.19	16
Manpower Development, Employment and Productivity Management	Human Resource Planning and Development	67.50	79.77	147.27	16.20	11.98	28.18	19
	Industrial Skills Development	2,472.00	20.23	2,492.23	525.25	-	525.25	21
	Productivity Promotion, Measurement and Improvement	62.83	-	62.83	15.30	-	15.30	24
	Management of Skills and Post-Training	27.23	-	27.23	5.12	-	5.12	19
General Administration Planning and Support Services	Policy, Planning and General Administrative Services	494.45	-	494.45	72.37	-	72.37	15
Total		4,268.54	100.00	4,368.54	860.58	11.98	872.56	20

Source: The State Department for Labour and Skills Development

An analysis of programme and sub-programme performance for the State Department for Culture and Heritage reveals generally low absorption rates, below the targeted threshold at the end of the first three months of the financial year, indicating underutilisation of the budget. We recommend fast-tracking in implementing the budgeted activities as the State Department for Labour and Skills Development is vital in promoting human resources.

#### 4.11.20 Non-financial Performance by the State Department for Labour and Skills Development

Table 4.215 summarises some Key Performance Indicators for the State Department for Labour and Skills Development in the first three months of FY 2024/25.

**Table 4.215: Non-financial performance by Programme and Sub-programme**

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target (s)	Actual as of 30th September 2024	Variance
Labour Migration Management	Labour Migration Management	Compliance with Labour laws and international labour standards	Number of Bilateral Labour Agreements signed.	1	2	+1
			Number of workers in hazardous occupations medically examined	12,500	1,892	(10,608)
	Managed Labour Migration		Number of Hazardous industrial equipment examined	2,500	693	1,807



Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target (s)	Actual as of 30th September 2024	Variance
			Number of work places audited for compliance with OSH regulations	1,250	2,472	+1,222
	Provision of Occupational Safety and Health Services	Safe Working Environment in workplaces ensured	Number of private employment agencies vetted and registered annually	163	534	371

Source: State Department for Labour and Skills Development

#### 4.11.21 Project Implementation for the State Department for Labour and Skills Development

Table 4.216 summarises some of the projects undertaken by the State Department for Labour and Skills Development.

**Table 4.216: State Department for Labour and Skills Development Projects Implementation Status**

Project Name (a)	Project Commence Date (b)	Expected completion date (c)	Source of Funds (d)	The estimated value of the Project (Kshs.) Million (e)	Total Funding in the First Three Months of FY 2024/2025(Kshs. Million) (f)	Expenditure in the First Three Months of FY 2024/2025(Million) (g)	Cumulative Project Expenditure as of 30th September 2024(Kshs. Million) (h)	Percentage (%) of Completion (i=h/e)
Construction of National Occupational Safety and Health Institute (Phase 1)	15th March, 2010	30 June 2025	GoK	687.91	-	-	608.24	88
Construction of the National Employment Promotion Centre (Kabete) (BETA)	10th March, 2015	30 June 2025	GoK	648.06	648.06	-	346.94	54
Construction Meru County Labour Offices	15 May,2012	30th June 2025	GoK	30.4	-	-	24.27	80
Upgrading of Kisumu Industrial Training-Centre	1s July,2012	30th June,2027	GoK	595	595	-	289.5	49
National Youth Opportunities Towards Advancement (NYOTA) Projects, Operationalization of Labour Market Information & Observatory	01 June 2024	30th September,2029	GOK/ WORLD BANK	GOK-510 W/B-5,100	39.89	11.98	11.98	0.03

Source: State Department for Labour and Skills Development

An in-depth analysis of some projects' implementation status shows that the Construction of the National Occupational Safety and Health Institute (Phase 1) was allocated Kshs.47.37 million in FY 2024/25. Still, the amount was slashed in Supplementary Estimate I. Frequent budget cuts have delayed the completion of this project, making it difficult to achieve its intended purpose.

National Youth Opportunities Towards Advancement (NYOTA) Projects, Operationalization of Labour Market Information & Observatory - The project was allocated a net Kshs of 39.89 million. The project is an advance-

ment of the KYEOP project. The late approval by the World Bank in June 2024 made it difficult to spend the money Kshs.114.89 million in FY 2024/25. However, Kshs.75 million was cut during Supplementary Estimate I, leaving a Construction of the National Employment

Promotion Centre (Kabete)—The Project was allocated Kshs 122.975 million in F 2024/25. However, the whole amount was slashed in Supplementary Estimate 1. Frequent budget cuts have delayed the completion of this project, making it difficult to achieve its intended purpose.

Construction of Meru County Labour Offices -The project was allocated Kshs.2.7 million in FY 2024/25. However, the whole amount was slashed in Supplementary Estimate I. Over the years, the project has experienced frequent budget cuts, delaying its completion.

Upgrading of Kisumu Industrial Training Centre (KITC)—The project was allocated Kshs.8.86 million in FY 2024/25, but the amount was cut in Supplementary Estimate I. Over the years, the project has experienced frequent budget cuts, hence the delay in completion.

These projects highlight the critical need for consistent funding to achieve their goals and avoid prolonged delays.

#### 4.11.22 The State Department for Social Protection and Senior Citizen Affairs

Social Protection Policy, Senior Citizens Policy, Vocational Training and Rehabilitation of Persons with Disabilities, National Volunteerism Policy, Policy and Programmes for Persons with Disabilities, Policy and Programmes for Older Persons, Management of Statutory Children's Institutions, Community Development Policy, Community Mobilization, Registration of Self-Help groups; Protection and Advocacy of Needs of Persons with Disabilities, Social Assistance Programmes, Family Protection Policy, Rehabilitation of Street Families, Policies on Children and Social Development, Counter Trafficking in Persons, Children Welfare and Penal Protection, and Support for Matrimonial and Succession Laws and Policies..

#### 4.11.23 Budget Performance by the State Department for Social Protection and Senior Citizen Affairs

The original budgetary allocation to the State Department for Social Protection and Senior Citizen Affairs in FY 2024/25 amounted to Kshs.35.30 billion, revised to Kshs.35.17 billion in Supplementary Estimates I, compared to Kshs.36.16 billion allocated in FY 2023/24.

#### 4.11.24 State Department for Social Protection and Senior Citizen Affairs Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.217 shows budget execution by programmes and sub-programmes under the State Department for Social Protection and Senior Citizen Affairs in the first three months of FY 2024/2025.

**Table 4.217: The State Department for Social Protection and Senior Citizen Affairs Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Social Protection and Children Services	Social Welfare and Vocational Rehabilitation	1,055.03	-	1,055.03	21.26	-	21.26	2

Programmes	Sub-Programmes	Revised Estimates I (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
	Community Mobilisation and Development	663.93	-	663.93	245.26	-	245.26	37
	Child Community Support Services	2,489.88	-	2,489.88	109.49	-	109.49	4
	Child Rehabilitation and Custody	456.34	-	456.34	413.11	-	413.11	91
	<b>Sub-Total</b>	<b>4,665.19</b>	<b>-</b>	<b>4,665.19</b>	<b>789.12</b>	<b>-</b>	<b>789.12</b>	<b>17</b>
National Safety Net	National Safety Net	28,370.62	1,907.62	30,278.24	7,018.75	1,151.02	8,169.77	27
	<b>Sub-Total</b>	<b>28,370.62</b>	<b>1,907.62</b>	<b>30,278.24</b>	<b>7,018.75</b>	<b>1,151.02</b>	<b>8,169.77</b>	<b>27</b>
General Administration, Planning and Support Services	General Administration and Support Services	225.62	-	225.62	30.57	-	30.57	14
	<b>Sub-Total</b>	<b>225.62</b>	<b>-</b>	<b>225.62</b>	<b>30.57</b>	<b>-</b>	<b>30.57</b>	<b>14</b>
<b>Total</b>		<b>33,261.43</b>	<b>1,907.62</b>	<b>35,169.05</b>	<b>7,838.44</b>	<b>1,151.02</b>	<b>8,989.46</b>	<b>26</b>

Source: The State Department for Social Protection and Senior Citizen Affairs

An analysis of the programmes and sub-programmes within the State Department for Social Protection and Senior Citizen Affairs reveals varying performance levels in expenditure absorption. Social Welfare and Vocational Rehabilitation shows an absorption rate of only two per cent, indicating the underutilisation of allocated resources. Conversely, Child Rehabilitation and Custody achieved a high absorption rate of 91 per cent, reflecting the utilisation of funds in this area. Community Mobilisation and Development and Child Community Support Services had moderate absorption rates of 37 per cent and 4 per cent, respectively, suggesting some progress but also room for improvement. For the National Safety Net programme, an overall absorption rate of 27 per cent indicates significant progress in both recurrent and development expenditure, although there remains scope for enhanced efficiency. Lastly, General Administration and Support Services shows a modest absorption rate of 14 per cent, indicating potential delays or under-expenditure in this administrative area. Overall, the analysis suggests practical fund usage in certain sub-programmes but highlights underperformance in others, underscoring the need for focused interventions to optimise resource utilisation across all programmes.

#### 4.11.25 Non-financial Performance by the State Department for Social Protection and Senior Citizen Affairs

Table 4.218 summarises some Key Performance Indicators for the State Department for Social Protection and Senior Citizen Affairs in the first three months of FY 2024/25.

**Table 4.218: Non-Financial Performance by Programme and Sub-programme**

Programme	Sub-Programme	Key Outputs	Key Performance Indicators	Annual Target	Actual as of 30th September, 2024	Variance
Social Development and Children Services	Community Mobilisation and Development	Community Groups (SHGs, CBOs) registered, trained & linked to (Micro Finance Institutions (MFIs)	No. of community groups registered	55,000	18,686	(4,936)
			No. of groups linked to various MFIs	30,000	7,540	(22,460)
			No. of community groups (SHGs, CBOs) trained	20,000	5,679	(14,321)

Programme	Sub-Programme	Key Outputs	Key Performance Indicators	Annual Target	Actual as of 30th September, 2024	Variance
			No of community members sensitised on CGR Act of 2022	20,000	5,679	(14,321)
		Community Group Registration Act, 2022 (CGR) Operationalised for Increased Community participation in socio-economic development	No of vulnerable community members supported through consumption support	7,740	4271	(3469)
			No. of businesses groups established	2,500	790	(1710)
			No of vulnerable community members supported through Asset Transfer	7,740	6725	(1,015)
			Economic Inclusion Component (EIP) Impact Evaluation of Cohort I	550	286	(264)

Source: State Department for Social Protection and Senior Citizen Affairs

#### 4.11.26 Project Implementation for the State Department for Social Protection and Senior Citizen Affairs

Table 4.219 summarises some of the projects undertaken by the State Department for Social Protection and Senior Citizen Affairs.

**Table 4.219: State Department for Social Protection and Senior Citizen Affairs Projects Implementation Status**

Project Name(a)	Project Commencement Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Total Funding in Q1 FY 2024/25 (Kshs. Million) (f)	Expenditure in the First Three Months of FY 2024/25 (Kshs. Million) (g)	Cumulative project expenditure as of 30th September 2024 (Kshs. Million) (h)	Percentage (%) of Completion (i=h/e)
Renovation of Vocation Rehabilitation Centres (VRCs)	07/01/12	6/30/25	GOK	140.56	-	-	110.30	78
Educational Equipment for Vocational Rehabilitation Centers	07/01/12	6/30/25	GOK	151.40	-	-	122.40	81
Upgrading of Community Capacity Support Centres in Kirinyaga & Kilifi	6/14/21	6/30/27	GOK	98.93	-	-	45.30	46
Kenya's Social and Economic Inclusion Project	03/12/21	6/30/27	GOK/ Donor (IDA)	10.36	3.15	1.15	7.98	77
Construction of Foster Care Centres	03/12/21	6/30/27	GOK	1,205.90	-	-	827.7	69

Source: State Department for Social Protection and Senior Citizen Affairs

An analysis of the State Department for Social Protection and Senior Citizen Affairs' project implementation shows varying levels of progress across different initiatives. The projects are on track, and we recommend continuous monitoring for timely completion and effectiveness.

#### 4.11.27 The State Department for Gender and Affirmative Action

The State Department for Gender and Affirmative Action promotes Gender Policy Management, Special Programmes for Women Empowerment, Gender Mainstreaming in MDAs, Community Mobilisation on Gender issues, Domestication of International Treaties/Conventions on Gender Policy and Programmes on Gender Violence, Affirmative Action Policy; Promote Equity; Undertake a national survey on special needs; Mainstreaming affirmative action in MDAs and to Ensure compliance to affirmative action principles as envisaged in the Constitution.

#### 4.11.28 Budget Performance by the State Department for Gender and Affirmative Action

The original budgetary allocation to the State Department for Gender and Affirmative Action in FY 2024/25 amounted to Kshs.6.11 billion, revised to Kshs.5.58 billion in Supplementary Estimates I, compared to Kshs.4.81 billion allocated in a similar period FY 2023/24.

#### 4.11.29 State Department for Gender and Affirmative Action Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.220 shows budget execution by programmes and sub-programmes under the State Department for Gender and Affirmative Action in the first three months of FY 2024/25.

**Table 4.220: The State Department for Gender and Affirmative Action Programme and Sub-Programme Performance**

Programmes	Sub-Programmes	Revised Estimates I (Kshs.)			Expenditure (Kshs.)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Community Development	Affirmative Action	983.40	3,208.98	4,192.38	229.30	1,604.49	1,833.79	44
Gender Empowerment	Gender and Social-Economic Empowerment	351.10	20.00	371.10	55.10	-	55.10	15
	Gender Mainstreaming	442.81	355.87	798.68	69.11	1.23	70.34	9
General Administration and Support Services	General Administration and Support Services	221.48	-	221.48	42.34	-	42.34	19
	Gender field Services	125.43	-	-	24.00	-	24.00	-
<b>Total</b>		<b>44,960.03</b>	<b>23,651.54</b>	<b>68,486.14</b>	<b>9,992.57</b>	<b>4,784.05</b>	<b>14,776.62</b>	<b>22</b>

*Source: The State Department for Gender and Affirmative Action*

The financial analysis of the programs and sub-programs under the State Department for Gender and Affirmative Action reveals significant challenges in budget execution and absorption. The Community Development Affirmative Action program had the highest absorption rate at 44 per cent. In comparison, the overall absorption rate for the Gender Empowerment program was a mere 11 per cent, with the Gender and Social Economic Empowerment and Gender Mainstreaming sub-programs achieving absorption rates of 15 per cent and 9 per cent, respectively. The General Administration and Support Services program also struggled, with an overall absorption rate of 30 per cent, highlighting the need for the department to address the underlying issues hindering the effective utilisation of allocated funds.

#### 4.11.30 Non-financial Performance by the State Department for Gender and Affirmative Action

Table 4.221 summarises some Key Performance Indicators for the State Department for Gender and Affirmative Action in the first three months of FY 2024/25.

**Table 4.221: Non-financial performance by Programme and Sub-programme**

Delivery Unit	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th September 2024	Variance
Anti-FGM Board	FGM survivors empowered	No. of FGM survivors Empowered	10,000.00	2,400.00	(7,600.00)
	County Gender Sector working Group capacity built on GBV/FGM in 10 counties.	No. of County Gender Sector working Group capacity built on GBV/FGM in counties. (The three counties are Kisii, Taita Taveta And Isiolo)	10.00	3.00	(7.00)
Anti-GBV Directorate	Male champions identified and capacity built on GBV and FGM at county level	No. of Male champions identified and capacity built on GBV and FGM at the county level	1,000.00	600.00	(400.00)
	Business support services	No. of women entrepreneurs trained on AGPO	1,500.00	15.00	(1,485.00)
	Business support services	No. of women entrepreneurs supported to market their products through participation in exhibitions and selected trade fairs	200.00	115.00	(85.00)

*Source: State Department for Gender and Affirmative Action*

#### 4.11.31 Project Implementation for the State Department for Gender and Affirmative Action

Table 4.222 summarises some of the State Department's ongoing projects for Gender and Affirmative Action.

**Table 4.222: State Department for Gender and Affirmative Action Projects Implementation Status**

Project Name(a)	Project Commencement Date (b)	Expected date of Completion (C)	Source of Funds (d)	Estimated Value of the Project (Kshs. Mn) (e)	Total Funding in the First Three Months of FY FY 2024/2025 (Kshs. Mn) (f)	Expenditure in the First Three Months of FY 2024/25(Kshs. Mn) (g)	Cumulative project expenditure as of 30 September 2024(Kshs. Mn) (h)	Percentage (%) of Completion (i=h/e)
National Government Affirmative Action Fund	FY 2015/2016	On Going	GoK	26.61	1.60	1.60	25,01	94
Women Enterprise Fund	FY 2007/2008	On Going	GoK	13.00	-	-	5.65	43
Enhancing Prevention and Response to GBV	FY 2021/2022	31 August 2024	GoK/ Donor	859	1.33	1.33	593.83	69
Women Empowerment for Gender Equality	01 November 2022	On Going	Donor	37.65	-	-	-	-
United Nations Population Fund	01 July 2023	30 June 2027	Donor	96	-	-	19.65	20

*Source: State Department for Gender and Affirmative Action*

The analysis of the project implementation status by the State Department for Gender and Affirmative Action reveals a mixed performance across the various initiatives. Overall, while some projects demonstrate strong financial execution, the varied performance across the initiatives suggests the need for the State Department for Gender and Affirmative Action to closely monitor project implementation, address any bottlenecks, and ensure the timely and effective utilisation of resources to achieve the desired outcomes for gender empowerment and affirmative action.



## 5. KEY ISSUES AND RECOMMENDATIONS

### 5.1. Introduction

This chapter highlights the critical issues that affected budget implementation in the first three months of FY 2024/2025 and provides recommendations for achieving effective budget execution by the Government.

#### 5.1.1 Key Issues and Recommendations

In overseeing budget implementation in the first three months of FY 2024/25, the Controller of Budget identified critical issues discussed hereunder.

#### 5.1.2 Budget Rationalisation

**Observation:** The Finance Bill for 2024 was withdrawn at the beginning of FY 2024/25. Consequently, some revenue-raising measures could not be implemented, which forced the Government to rationalise expenditure for the MDAs through Supplementary Budget I, which was approved on 5th August 2024. The revisions affected recurrent and development expenditure estimates and were meant to accommodate the likely revenue shortfall based on the withdrawn bill. The budget rationalisation will likely affect the implementation of the planned activities, especially the development activities for FY 2024/25.

**Recommendations:** *While the Controller of Budget appreciates the circumstances leading to the withdrawal of the Finance Bill 2024 and its implications on the budget, it is recommended that the government institute strategies to improve revenue generation for both levels of government to boost revenue. This will ensure that planned activities are funded.*

#### 5.1.3 Low Absorption of Budget

**Observation:** In the first three months of FY 2024/25, the national government's total expenditure was Kshs.823.50 billion, recording an absorption rate of 19 percent. This comprised ministerial development expenditure of Kshs.106.39 billion (absorption rate of 17 per cent), ministerial recurrent expenditure of Kshs.358.50 billion (absorption rate of 23 per cent), and Consolidated Fund Services, Kshs.358.61 billion (absorption rate of 17 per cent).

The low absorption of development and recurrent budget is attributed to low receipt of Appropriations-in-Aid (A.I.A), affecting budgeted activities to be funded via A.I.A, delayed budget implementation at the beginning of the financial year due to revision of the budget through Supplementary I that was necessitated by the withdrawal of the Finance Bill 2024 and delays in the release of the exchequer by the National Treasury. The delay in releasing the exchequer issues is attributed to low revenue collection in the period under review. Receipts into the Consolidated Fund were Kshs.776.89 billion, recording 18 per cent of the annual target of Kshs.4.21 trillion.

**Recommendation:** *Based on the preceding, there is a need to fast-track budget implementation by timely releasing funds to MDAs per the cash flow projections and approved plans for seamless implementation of the planned activities. In addition, the MDAs should monitor their planned activities and reallocate the budget for items projected as unable to fully absorb their allocation early in the financial year.*

#### 5.1.4 Submission of Quarterly Reports to the Controller of Budget

Article 228(6) of the Constitution and Section 9 of the Controller of Budget Act, Cap 429, requires the Controller of Budget to submit to Parliament quarterly budget implementation reports of the National and County Governments within thirty days after the end of each quarter.

**Observations:** The budget implementation review report is based on reports submitted by MDAs. Some MDAs' late submission of financial and non-financial reports hampered the timely preparation of the first three months' report for FY 2024/25.

**Recommendations:** *The Controller of Budget commends Accounting Officers who submitted quarterly reports on time and in the prescribed format and urges those who failed to submit their reports timely to adhere to the guidelines and timelines to enable the timely publishing of reports as per the Law.*

#### 5.1.5 Public debt exceeding the Authorized limit

Section 50 (2) of the PFMA 2012 states that the National Government may borrow money under this Act or any other legislation and shall not exceed the limit Parliament sets. Parliament set the public debt ceiling at 55 per cent of the Gross Domestic Product. The Budget Review Outlook Paper 2024 indicates that Kenya's GDP was Kshs.16.11 trillion as of 30 June 2024.

**Observations:** As of 30<sup>th</sup> September 2024, the public debt stock stood at Kshs.10.79 trillion (67 per cent of the GDP), comprising Kshs.5.19 trillion due to external lenders (48 per cent) and Kshs.5.60 trillion due to domestic lenders (52 per cent). The public debt stock increased by 2 per cent from Kshs.10.58 trillion as of 30<sup>th</sup> June 2024 to Kshs.10.79 trillion as of 30<sup>th</sup> September 2024. External debt increased by 0.3 per cent, while domestic debt recorded 4 per cent growth attributable to more borrowing in the domestic market. The public debt stock, therefore, surpassed the authorised public debt limit.

**Recommendations:** *The Controller of Budget recommends a reduction of budget deficit financing through fiscal consolidation to contain the increase in public debt.*

#### 5.1.6 Low levels of project implementation by MDAs

**Observation:** A review of the development project implementation status report for the first three months of FY 2024/25 submitted by the MDAs indicated a low level of project implementation. Ministerial development expenditure was Kshs.106.39 billion, representing an absorption rate of 17 per cent compared to the expected absorption rate of 25 per cent in the first three months of the financial year. Consequently, most MDAs did not meet their quarterly targets.

The low level of absorption of the development budget has been attributed to delays in the disbursement of funds and delays occasioned by budget rationalisation under the Supplementary 1 Budget. Failure to release development funds in a timely manner may cause delays in project completion.

**Recommendations:** *The Controller of Budget recommends that the National Treasury should release development funds per MDAs' cashflow projections. In addition., MDAs should enhance their project planning and execution frameworks to improve budget absorption rates.*

*The timely funding of the projects will ensure uninterrupted implementation of scheduled works.*



## 6. CONCLUSION

This report sought to provide budget performance information for the National Government in the first three months of FY 2024/25, covering 1<sup>st</sup> July to 30<sup>th</sup> September 2024. It provides the progress on budget performance on budget financing, expenditure, absorption of funds, and the key issues affecting overall budget execution.

During the period, the national government budget performance remained resilient despite the interruptions at the start of the financial year following the withdrawal of Finance Bill 2024, which affected revenue generation and budget implementation. The overall budget absorption rate was 19 percent of the revised gross budget, which is relatively below the target of 25 percent in the first three months of the financial year.

Total receipts into the Consolidated Fund were Kshs.776.89 billion, representing 18 per cent of the revised annual target. The Controller of Budget approved the withdrawal of Kshs.771.71 billion from the Consolidated Fund, representing 18 per cent of the revised net estimates, implying 7 per cent of targeted activities were not funded based on the target of 25 per cent in the first three months. The Consolidated Fund Services received the highest proportion of exchequer issues to total exchequer issues at 17 per cent. This was mainly towards the financing of public debt. Secondly, the ministerial recurrent vote received 14 per cent, Equitable Shareable revenue to County governments at 15 per cent and 14 per cent to ministerial development votes. Public debt is a first charge to the Consolidated Fund as per Article 214 of the Constitution. Therefore, it is prioritised, and funding is crowded out for other budget activities due to revenue shortfall.

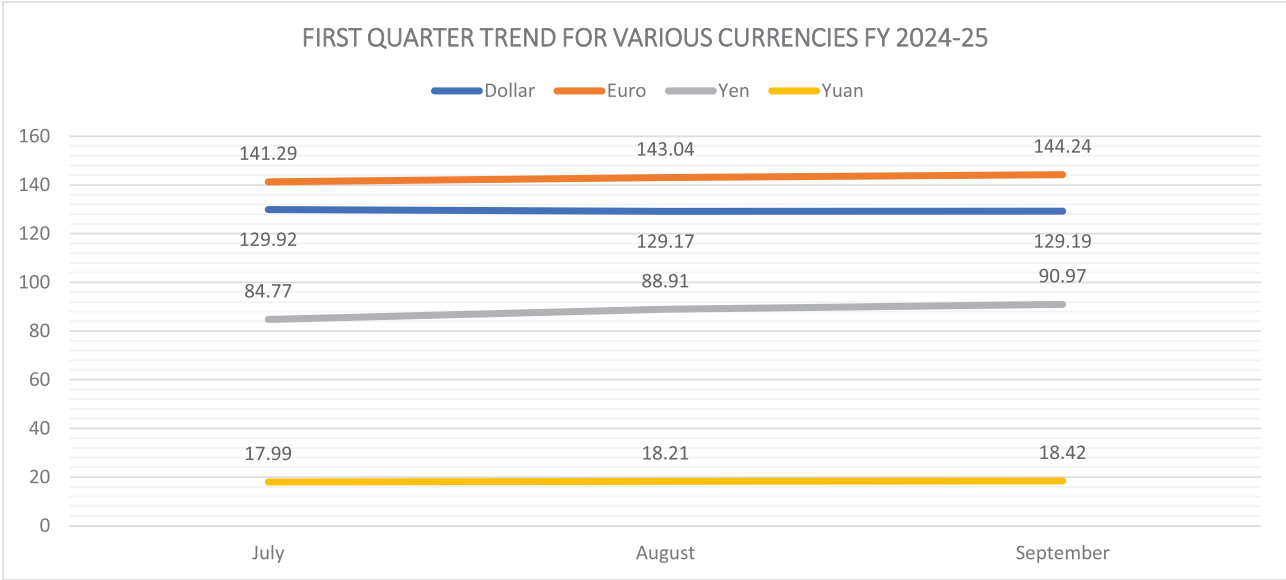
Gross expenditure for the National Government was Kshs.823.50 billion, recording an absorption rate of 19 per cent. This comprised ministerial development expenditure at Kshs.106.39 billion (absorption rate of 17 per cent), ministerial recurrent expenditure at Kshs.358.50 billion (absorption rate of 23 per cent), and Consolidated Fund Services at Kshs.358.61 billion (23 per cent). The development budget recorded the lowest absorption, implying a likelihood of delayed project implementation in the financial year.

The Controller of Budget lauds the government's effort in budget implementation despite the interruptions at the start of the financial year. This resulted in budget rationalisation to accommodate revenue shortfalls following the Finance Bill of 2024 withdrawal. Further, a high level of public debt continued to strain the country's fiscal space, thereby affecting the implementation of government projects.

Finally, the low level of budget absorption indicates that some planned activities were not implemented. Respective government entities are encouraged to identify other challenges that delay budget absorption and address them in the subsequent budget implementation period. Programmes with low budget absorption should be fast-tracked to enhance effective service delivery.

7. ANNEXES

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



Annex II: Capital Transfer to SAGAs

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)		Expenditure (Kshs)				Total Expenditure (Kshs.0)	Absorption Rate (%)
		Acquisition of NonFinancial Assets	Acquisition of Financial Assets	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		
State Department for Wildlife	Kenya Wildlife Service	135,000,000	-	-	135,000,000	135,000,000	-	135,000,000				-	-
	Wildlife Research and Training Institute	25,000,000			25,000,000			-				-	-
State Department for ICT and Innovation	Information Communication and Telecommunication Authority	-	-	2,116,510,000	2,116,510,000	708,245,057	173,042,967	881,288,024	-	-	195,213,378	195,213,378	9
	Konza Technopolis Development Authority	3,324,500,000	-	-	3,324,500,000	71,750,000	-	71,750,000	16,293,692	-	-	16,293,692	0
	Kenya Advanced Institute of Science and Technology	1,174,600,000	-	-	1,174,600,000	1,044,251,315	-	1,044,251,315	1,044,251,315	-	-	1,044,251,315	89
	Youth Enterprises Development Fund	-	-	-	-	71,354,571	-	71,354,571	-	-	91,080,000	91,080,000	
	Kenya Film School				-			-			46,735,261	46,735,261	-
State Department for Economic Planning	Kenya Institute for Public Policy Research and Analysis			95,250,000	95,250,000			-				-	-
	Kenya National Bureau of Statistics			289,520,000	289,520,000	31,131,349		31,131,349	31,131,349				-
	National Government Constituency Development Fund			68,232,917,681	68,232,917,681			-				-	-
State Department for the Development of the ASALs	National Drought Management Authority	1,402,389,665	-	-	1,402,389,665	106,964,608		106,964,608	25,108,717	-	7,941,224	33,049,941	2
	Coast Development Authority	586,600,000	-	-	586,600,000	586,600,000		586,600,000	-	-	-	-	-
	Lake Basin Development Authority	208,000,000	-	-	208,000,000			-	107,675,000	-	-	107,675,000	52
	Ewaso Ngiro North Development Authority	539,969,484	-	-	539,969,484			-	-	-	-	-	-
	Ewaso Ngiro South Development Authority	-		75,000,000	75,000,000			-	-	-	91,150,530	91,150,530	122
	Tana River Development Authority	130,000,000	130,000,000	-	260,000,000			-	-		-	-	-
	Kerio Vally Development Authority	452,000,000			452,000,000			-	303,758,072			303,758,072	67
State Department for Transport	Kenya Airport Authority	14,751,556,828			14,751,556,828			-	5,677,343,912			5,677,343,912	38
	Kenya Ports Authority				-			-	7,356,387,884			7,356,387,884	-
	Kenya Railways Corporation	28,795,300,000			28,795,300,000			-				-	-

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)		Expenditure (Kshs)				Total Expenditure (Kshs.0)	Absorption Rate (%)
	Nairobi Metropolitan Area Transport Authority			582,000,000	582,000,000			-				-	-
State Department for Gender	National Government Affirmative Action Fund	3,208,980			3,208,980	1,604,490,000		1,604,490,000			1,604,490,000	1,604,490,000	50
State Department for Public Works	National Construction Authority	100,000,000			100,000,000			-				-	-
	National Youth Service			140,000,000	140,000,000			-				-	-
State Department for Petroleum	National Oil Corporation of Kenya			75,000,000	75,000,000						140,000,000	140,000,000	187
State Department for Petroleum	Energy and Petroleum Regulatory Authority				-			-			75,000,000	75,000,000	-
State Department for Energy	GEO THERMAL DEVELOPMENT COMPANY	6,411,000,000	2,376,045,840	708,480,209	9,495,526,049	459,552,562	835,081,929	1,294,634,491	311,290,626	1,007,412,963	176,398,154	1,495,101,743	16
	REREC	18,854,667,286	-		18,854,667,286			-	35,371,300	-	-	35,371,300	0
	KETRACO	11,860,400,000	-	-	11,860,400,000	-	-	-	672,033,959			672,033,959	6
	NUPEA	50	-	-	50	-	-	-	18	-	-	18	36
	KPLC	911,000,000	-	-	911,000,000			-				-	-
State Department for Forestry	Kenya Forestry Research Institute	100,000,000	-		100,000,000			-				-	-
	Kenya Forest Service.	2,532,000,000	-		2,532,000,000	314,133,283	34,450,677	348,583,960	-	338,186,154	10,397,806	348,583,960	14
State Department for Environment & Climate Change	National Environment Management Authority	340,296,186	-	-	340,296,186			-				-	-
	National Environment Complaint Committee	178,500,000	-	-	178,500,000								
	Kenya Water Towers Agency	20,000,000	-	-	20,000,000			-				-	-
	Export Processing Zones Authority	1,200,000,000			1,200,000,000			-	230,320,875			230,320,875	19
State for Department for Micro, Small and Medium Enterprises	Micro and Small Enterprises Authority			1,183,000,000	1,183,000,000		46,150,000	46,150,000				-	-
State Department for Medical Services	Kenya Biavax Institute Limited	235,093,821	-	-	235,093,821	-	-	-	60,459,116	-	-	60,459,116	26
	Moi Teaching & Referral Hospital	377,000,000	-	-	377,000,000	-	-	-	-	-	-	-	-
	Kenyatta University Teaching, Referral and Research Hospital	50,000,000	-	-	50,000,000	-	-	-	-	-	-		
	Kenyatta National Hospital	4,237,000,000	-	-	4,237,000,000	-		-	40,942,301				
	Kenya Medical Research Institute	40,000,000	-	-	40,000,000			-				-	-

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)		Expenditure (Kshs)				Total Expenditure (Kshs.0	Absorption Rate (%)
	Kenya Medical Supplies Agency	339,206,580			339,206,580			-	11,114,590			11,114,590	3
	Mathari National Teaching and Referral Hospital	50,000,000	50,000,000	-	100,000,000	-	-	-	-	-	-	-	-
	National Syndemic Diseases Control Council	450,000,000			450,000,000		21,104,421	21,104,421	25,090,099		-	25,090,099	6
The National Treasury	Kenya Trade Network	-	-	100,000,000	100,000,000	50,000,000	-	50,000,000	-	-	-	-	-
	Kenya Revenue Authority	-	-	1,282,499,380	1,282,499,380	94,873,760	-	94,873,760	-	15,253,000	4,003,000	19,256,000	2
	Support to Public Financial Management (PFM0R)	-	-	450,000,000	450,000,000	75,000,000	-	75,000,000	-	-	75,000,000	75,000,000	17
	Fund for Economic Development 0Aid Effectiveness for Development Results	-	-	67,000,000	67,000,000	-	-	-	-	-	-	-	-
	Regional integration implementation program	-	-	50,000,000	50,000,000	5,430,288	-	5,430,288	-	-	5,430,288	5,430,288	11
	Equalisation Fund Transfers	-	-	8,000,000,000	8,000,000,000	2,500,000,000	-	2,500,000,000	-	-	2,500,000,000	2,500,000,000	31
	Kenya Affordable Housing Project	-	-	2,916,666,000	2,916,666,000	-	-	-	-	-	-	-	-
	Kenya Financing Locally Led Climate Action Prog	-	-	5,181,174,000	5,181,174,000	109,285,505	-	109,285,505	-	-	109,285,505	109,285,505	2
	Public Debt Management Support Project	-	-	130,000,000	130,000,000	6,603,399	-	6,603,399	-	-	6,603,399	6,603,399	5
	Technical and Capacity Building Support Project	-	-	10,000,000	10,000,000	760,000	-	760,000	-	-	760,000	760,000	8
	Implementation of e Procurement System for the Government of Kenya	-	-	245,000,000	245,000,000	-	-	-	-	-	-	-	-
	Operationalization of the Kenya Mortgage Refinance Company (KMRC)	-	-	2,270,000,000	2,270,000,000	1,135,000,000	-	1,135,000,000	-	-	1,135,000,000	1,135,000,000	50
	Green Climate Fund Readiness Project	-	-	28,000,000	28,000,000	2,599,400	-	2,599,400	-	-	2,599,400	2,599,400	9
	Kenya Co0operation and Partnership Facility	-	-	220,000,000	220,000,000	-	-	-	-	-	-	-	-
	National Treasury Capacity Strenghtening Project	-	-	72,400,000	72,400,000	1,322,500	-	1,322,500	-	-	1,322,500	1,322,500	2
	Supporting Access to Finance & Enterprise Recovery (SAFER)	-	-	1,850,000,000	1,850,000,000	24,404,177	-	24,404,177	-	-	24,404,177	24,404,177	1

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)		Expenditure (Kshs)				Total Expenditure (Kshs.0)	Absorption Rate (%)
	Rural Kenya Financial Inclusion Facility	-	-	1,878,000,000	1,878,000,000	225,746,408	-	225,746,408	-	-	225,746,408	225,746,408	12
	Africa Climate Summit Support	-	-	75,000,000	75,000,000	1,872,200	-	1,872,200	-	-	1,872,200	1,872,200	2
	Special Global Fund TB NFM 4	-	-	107,000,000	288,200,000	-	-	-	-	-	-	-	-
	Special Global Fund HIV NFM 4	-	-	288,200,000	131,000,000	7,304,800	-	7,304,800	-	-	7,304,800	7,304,800	6
	Special Global Fund Malaria NFM 4	-	-	131,000,000	-	60,000	-	60,000	-	-	60,000	60,000	-
State Department for Trade and Enterprise Development	Kenya National Multi Commodities Exchange Limited	290,000,000	-	-	290,000,000	-	-	-	-	-	-	-	-
State Department for Water and Sanitation	North Rift Valley Waterworks Development Agency	671,000,000	-	-	671,000,000	325,416,667	-	325,416,667	164,544,130	-	-	164,544,130	25
	Coast Water Works Development Agency	585,000,000	4,000,000,000	-	4,585,000,000	-	-	-	-	49,805,110	-	49,805,110	1
	Tana Water Works Development Agency	2,111,000,000	-	-	2,111,000,000	192,521,373	-	192,521,373	160,854,707	-	-	160,854,707	8
	Kenya Water Institute	100,000,000	-	-	100,000,000	8,333,333	-	8,333,333	8,333,333	-	-	8,333,333	8
	Lake Victoria South Water Works Development Agency	3,274,000,000	-	-	3,274,000,000	147,185,228	-	147,185,228	210,537,801	-	-	210,537,801	6
	Athi Water Works Development Agency	9,511,000,000	-	-	9,511,000,000	148,750,000	1,421,100,000	1,569,850,000	1,569,850,000	-	-	1,569,850,000	17
	Lake Victoria North Water Works Development Agency	649,000,000	-	-	649,000,000	54,083,333	-	54,083,333	54,083,333	-	-	54,083,333	8
State Department for Higher Education and Research	Alupe University	77,450,000	-	-	77,450,000	-	77,450,000	77,450,000	1,857,000	-	-	1,857,000	2
	Masinde Muliro University of Science & Technology	300,000,000	-	-	300,000,000	72,688,563	-	72,688,563	72,688,563	-	-	72,688,563	24
	Murang'a University of Technology	-	-	-	-	-	-	-	47,362,665	-	-	47,362,665	-
	Kirinyaga University	-	-	-	-	-	-	-	32,090,493	-	-	32,090,493	-
	Jaramogi Oginga Odinga University of Science & Technology	45,111,487	-	-	45,111,487	-	-	-	-	-	-	-	-
	Laikipia University	14,560,000	15,500,000	-	30,060,000	-	-	-	-	2,533,380	-	2,533,380	8

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)		Expenditure (Kshs)				Total Expenditure (Kshs.0)	Absorption Rate (%)
	Meru University of Science & Technology	185,000,000	-	-	185,000,000	-	-	-	3,698,900	-	-	3,698,900	2
	Garissa University	40,370,492	-	-	40,370,492	-	-	-	-	-	-	-	-
	Chuka University	574,465,159	-	-	574,465,159	-	19,503,923	195,503,923	195,503,923	-	-	195,503,923	34
	Open University of Kenya	-	-	-	-	-	-	-	-	-	-	-	-
	Karatina University	1,219,493,519	-	-	1,219,493,519		1,219,493,519	1,219,493,519	22,085,616		-	22,085,616	2
	Kaimosi Friends University	186,481,769	-	-	186,481,769	45,861,453	140,620,316	186,481,769	-	-	-	-	-
	Mama Ngina University	50,000,000	-	-	50,000,000	-	-	-	3,490,781	-	-	3,490,781	7
	Egerton University	100,000,000	-	-	100,000,000		-		-			-	-
	Machackos University	120,000,000	-	-	120,000,000	-	120,000,000	-	289,160	-	-	289,160	0
	University of Embu	411,000,000	-	-	411,000,000	-	7,634,026	7,634,026	7,634,026	-	-	7,634,026	2
	Commission for University Education	4,283,498	-	-	4,283,498	-	-	-	-	-	-	-	-
	Tharaka University	188,000,000	-	-	188,000,000	-	21,000,672	21,000,672	14,807,353	-	-	14,807,353	8
	Dedan Kimathi University of Technology	1,500,000	-	-	1,500,000	-	-		122,695	-	-		
	Moi University	707,000,000	-	-	707,000,000	-	-	-	-	-	-	-	-
	Pwani University	35,500,000	-	-	35,500,000	-	649,000	649,000	649,000	-	-	649,000	2
	University of Nairobi	1,105,000,000	-	25,000,000	1,130,000,000	224,892,460	25,000,000	249,892,460	17,729,562	-	10,504,839	28,234,401	2
	University of Kabianga	51,650,000			51,650,000				7,644,796		4,791,700	12,436,496	24
State Department of Irrigation	National Irrigation Authority	6,385,590,000			6,385,590,000	1,351,647,500	240,234,708	1,591,882,208	1,378,972,514			1,378,972,514	22
	National Water Harvesting & Storage Authority	1,404,000,000			1,404,000,000	351,000,000	-	351,000,000	351,000,000			351,000,000	25
State Department for Cooperatives	New Kenya Co0operative Creameries	2,000,000	-	-	2,000,000			-	1,750,000,000	-	-	1,750,000,000	88
Statement Department for Public Health and Professional Standard	Kenya Institute of Primate Research	-	-	44,000,000	44,000,000	-	-	-	-	-	11,085,000	11,085,000	25
	Kenya Medical Training College	441,000,000	-	-	441,000,000	577,000,000		577,000,000	-	576,638,915	-	576,638,915	131
State Department for Technical Vocational Education and Training	Eldoret National Polytechnic	-	19,743,318	-	19,743,318	-	-	-	4,724,080	-	15,019,238	19,743,318	100
	Nyeri National Polytechnic		4,000,000	-	4,000,000	-	-	-	-	12,839,911	-	12,839,911	321
	Nyandarua National Polytechnic	140,000,000	-	-	140,000,000			-				-	-
	Kisumu National Polytechnic	27,951,000	-	-	27,951,000	-	12,740,000	12,740,000	-	634,950	-	634,950	2
	Sigalagala National Polytechnic	-	182,000,000	-	182,000,000	-	1,326,721	1,326,721	-	35,962,259	-	35,962,259	20
	Kisii National Polytechnic	53,927,200	-	-	53,927,200	135,052,299	155,703,765	290,756,064	34,210,486	-	-	34,210,486	63

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)		Expenditure (Kshs)				Total Expenditure (Kshs.0)	Absorption Rate (%)
	Meru National Polytechnical	311,220,500	-	-	311,220,500	-	-	-	-	46,713,422	-	46,713,422	
	Kabete National Polytechnical	43,122,084	-	-	43,122,084	-	15,406,048	15,406,048	-	15,406,048	-	15,406,048	
State Department of Livestock	Kenya Tsetse and Trypanosomiasis Eradication Council	30,000,000	-	-	30,000,000	-	30,000,000	30,000,000	-	-	30,000,000	30,000,000	100
	Kenya Animal Genetic Resources Centre	15,000,000	-	-	15,000,000	-	15,000,000	15,000,000	-	-	15,000,000	15,000,000	100
	Kenya Leather Development Council	150,000,000	-	-	150,000,000	-	150,000,000	150,000,000	-	-	150,000,000	150,000,000	100
State Department for Roads	Engineers Board of Kenya	140,000,000			140,000,000	70,000,000		70,000,000	70,000,000	-	-	70,000,000	50
	Kenya Engineering Technology Registration Board	40,000,000			40,000,000	-		-	-	-	-	-	-
	Kenya Rural Roads Authority	41,226,472,700			41,226,472,700	9,737,432,600		9,737,432,600	9,737,432,600	9,737,432,600	-	19,474,865,200	47
	Kenya Urban Roads Authority	10,544,533,200	-		10,544,533,200	2,069,182,625		2,069,182,625	2,069,182,625	2,069,182,625	-	4,138,365,250	39
	Kenya National Highways Authority	50,804,487,587			50,804,487,587	11,907,959,140		11,907,959,140	11,907,959,140	7,674,214,475	-	19,582,173,615	39

**Source:** Ministries Departments and Agencies



### Annex III: MDAs Recurrent Performance by Economic Classification

VOTE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)				Other Recurrent (Recurrent Expenses less Compensation to Employees)			
		Original Estimates (Kshs.)	Revised Gross Estimates I (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget	Original Estimates (Kshs.)	Revised Estimates I (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget
R1011	The Executive Office of the President	717,396,876	711,886,586	389,834,101	55	3,513,893,243	2,872,588,045	154,813,976	5
R1012	Office of the Deputy President	801,400,000	743,834,759	230,863,598	31	3,774,200,000	1,854,318,238	195,007,060	11
R1013	Office of the Prime Cabinet Secretary	232,000,000	232,000,000	47,800,024	21	908,788,324	489,710,705	88,321,484	18
R1014	State Department for Parliamentary Affairs	236,300,000	236,300,000	28,359,956	12	221,983,000	127,612,950	33,018,114	26
R1015	State Department for Performance and Delivery Management	314,500,000	314,500,000	65,524,338	21	282,612,861	193,350,137	7,829,368	4
R1016	State Department for Cabinet Affairs	82,000,000	82,000,000	15,021,908	18	193,136,014	146,672,243	13,958,462	10
R1017	State House	2,594,752,279	2,002,778,267	716,075,484	36	5,342,547,721	2,304,753,391	355,012,265	15
R1023	State Department for Correctional Services	26,422,850,000	26,422,850,000	6,533,724,700	25	8,304,471,616	7,966,806,068	1,658,216,990	21
R1024	State Department for Immigration and Citizen Services	7,117,359,751	7,117,359,751	1,806,883,725	25	3,032,254,121	2,756,890,993	882,097,825	32
R1025	National Police Service	49,545,012,583	51,236,587,427	22,008,892,693	43	59,226,340,192	57,405,856,996	7,001,157,615	12
R1026	State Department for Internal Security and National Administration	16,054,131,648	16,054,131,648	3,775,533,291	24	12,257,493,072	11,771,003,307	4,830,529,645	41
R1032	State Department of Devolution	512,300,000	491,300,000	56,464,915	11	1,077,128,367	951,619,920	208,105,857	22
R1036	State Department for the ASALs and Regional Development	342,400,000	342,400,000	58,540,384	17	4,515,093,586	4,463,286,511	1,684,269,360	38
R1041	Ministry of Defence	2,270,800,000	2,270,800,000	495,619,972	22	169,282,017,170	169,147,261,938	40,269,333,757	24
R1053	State Department for Foreign Affairs	11,118,200,000	11,118,200,000	2,636,258,425	24	9,589,147,602	8,894,951,348	2,166,060,136	24
R1054	State Department for Diaspora Affairs	309,000,000	309,000,000	48,969,172	16	519,143,693	328,826,702	33,033,071	10
R1064	State Department for Vocational and Technical Training	9,253,000,000	9,253,000,000	1,933,855,222	21	13,876,038,919	13,843,786,255	4,373,626,638	32
R1065	State Department for Higher Education and Research	259,000,000	259,000,000	60,659,599	23	120,752,554,444	118,983,899,167	35,519,731,996	30
R1066	State Department for Basic Education	4,884,999,980	4,884,999,980	1,164,479,179	24	117,042,562,212	111,962,025,788	24,874,167,897	22
R1071	The National Treasury	9,163,580,627	3,880,200,000	924,002,642	24	66,432,401,593	62,841,228,408	12,159,718,803	19
R1072	State Department of Economic Planning	460,105,379	460,105,379	107,044,654	23	2,481,787,976	2,786,442,776	604,974,518	22
R1082	State Department for Medical Services	7,940,062,489	7,940,062,489	1,961,793,329	25	56,156,811,896	56,302,287,666	8,047,598,561	14
R1083	State Department for Public Health and Professional Standards	5,299,816,880	5,299,816,880	419,496,496	8	17,323,738,243	17,286,105,155	4,454,547,134	26
R1091	State Department for Roads	1,329,000,000	1,329,000,000	277,932,931	21	70,757,891,250	70,743,170,790	10,264,972,304	15

VOTE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)				Other Recurrent (Recurrent Expenses less Compensation to Employees)			
		Original Estimates (Kshs.)	Revised Gross Estimates I (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget	Original Estimates (Kshs.)	Revised Estimates I (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget
R1092	State Department of Transport	195,000,000	195,000,000	46,006,539	24	16,202,803,728	16,142,286,839	359,202,398	2
R1093	State Department for Shipping and Maritime Affairs	151,000,000	151,000,000	31,629,605	21	2,118,974,935	2,071,966,147	317,146,541	15
R1094	State Department for Housing and Urban Development	925,000,000	925,000,000	243,535,107	26	390,392,681	377,950,967	4,904,259	1
R1095	State Department for Public Works	920,000,000	920,000,000	204,181,623	22	2,779,978,552	2,761,142,270	423,124,831	15
R1104	State Department for Irrigation	205,000,000	205,000,000	55,270,139	27	1,006,382,500	973,321,500	234,256,831	24
R1109	State Department of Water and Sanitation	530,000,000	530,000,000	127,268,622	24	5,223,338,911	5,209,696,084	1,166,491,780	22
R1112	State Department for Lands and Physical Planning	2,987,400,000	2,987,400,000	720,791,720	24	1,179,000,000	1,148,250,000	162,267,327	14
R1122	State Department for Information Communications Technology & Digital Economy	524,500,000	524,500,000.00	76,136,815	15	3,000,720,752	2,983,754,349	441,787,013	15
R1123	State Department for Broadcasting & Telecommunications	460,000,000	460,000,000	82,650,180	18	4,949,410,364	5,247,839,032	776,668,689	15
R1132	State Department for Sports	200,510,000	200,510,000	44,607,876	22	904,776,404	891,000,286	130,569,290	15
R1134	State Department for Culture and Heritage	265,100,000	265,100,000	65,087,968	25	2,603,054,321	2,492,165,284	386,106,458	15
R1135	State Department for Youth Affairs and the Arts	729,670,000	729,670,000	124,282,098	17	1,173,840,229	1,173,485,341	228,316,510	19
R1152	State Department for Energy	341,000,000	341,000,000	74,064,181	22	9,553,434,710	9,541,118,087	142,816,860	1
R1162	State Department for Livestock Development	1,616,100,000	1,616,100,000	323,759,242	20	3,722,404,089	3,677,137,448	881,410,280	24
R1166	State Department for the Blue Economy and Fisheries	261,600,000	261,600,000	61,881,717	24	2,097,195,869	2,186,584,460	447,116,097	20
R1169	State Department for Crop Development (Agriculture)	875,900,000	875,900,000	181,692,929	21	14,812,796,299	14,826,907,296	1,875,454,660	13
R1173	State Department for Cooperatives	339,416,616	339,416,616	62,233,795	18	5,394,766,967	6,370,292,149	1,019,073,996	16
R1174	State Department for Trade	613,380,000	613,380,000	142,778,257	23	2,484,981,146	2,458,362,233	527,021,171	21
R1175	State Department for Industry	412,500,000	412,500,000	102,763,860	25	1,660,406,621	1,794,913,227	247,424,328	14
R1176	State Department for Micro, Small and Medium Enterprises Development	188,030,000	188,030,000	31,410,331	17	1,378,188,500	1,299,016,750	182,147,500	14
R1177	State Department for Investment Promotion	153,590,000	153,590,000	33,535,818	22	957,023,914	1,012,096,422	217,676,981	22
R1184	State Department for Labour and Skills Development	968,930,000	968,930,000	226,138,163	23	3,350,599,843	3,299,606,768	634,441,565	19

VOTE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)				Other Recurrent (Recurrent Expenses less Compensation to Employees)			
		Original Estimates (Kshs.)	Revised Gross Estimates I (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget	Original Estimates (Kshs.)	Revised Estimates I (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget
R1185	State Department for Social Protection and Senior Citizen Affairs	1,976,810,000	1,976,810,000	334,070,317	17	31,138,115,645	31,284,622,733	7,504,364,533	24
R1192	State Department for Mining	501,000,000	501,000,000	99,430,212	20	604,898,447	493,870,257	46,848,711	9
R1193	State Department for Petroleum	229,000,000	229,000,000	55,462,533	24	27,096,211,883	27,090,209,736	3,087,869,974	11
R1202	State Department for Tourism	233,300,000	233,300,000	41,693,909	18	9,625,521,808	9,612,314,503	36,188,367	0
R1203	State Department for Wildlife	175,000,000	175,000,000	37,653,418	22	11,915,194,935	11,879,075,372	3,094,917,513	26
R1212	State Department for Gender and Affirmative Action	314,100,000	314,100,000	67,388,647	21	1,761,741,404	1,684,688,643	386,202,039	23
R1213	State Department for Public Service	4,615,700,000	4,615,700,000	1,522,889,433	33	13,755,544,125	14,042,786,786	2,373,943,692	17
R1221	State Department for East African Community	336,180,000	336,180,000	489,075	0	275,907,899	236,563,428	83,544,585	35
R1252	The State Law Office	2,125,080,000	2,125,080,000	462,351,271	22	4,695,490,997	3,146,923,368	473,081,051	15
R1261	The Judiciary Fund	14,833,065,539	14,833,065,539	3,869,854,543	26	7,304,334,461	6,185,334,461	724,173,933	12
R1271	Ethics and Anti-Corruption Commission	2,537,086,384	2,537,086,384	605,873,512	24	1,576,543,616	1,576,543,616	582,145,859	37
R1281	National Intelligence Service			-	-	46,351,000,000	46,351,000,000	11,214,874,798	24
R1291	Office of the Director of Public Prosecutions	740,000,000	740,000,000	718,437,226	97	3,219,020,000	3,219,020,000	135,536,727	4
R1311	Office of the Registrar of Political Parties	254,550,000	254,550,000	55,271,610	22	1,783,321,453	1,673,264,682	413,081,372	25
R1321	Witness Protection Agency	426,860,000	426,860,000	105,863,954	25	314,332,500	270,274,000	68,228,742	25
R1331	State Department for Environment & Climate Change	1,305,000,000	1,305,000,000	280,222,335	21	2,027,335,109	1,848,540,214	138,369,682	7
R1332	State Department for Forestry	106,000,000	106,000,000	28,743,563	27	8,937,630,000	8,925,680,111	1,731,983,889	19
R2011	Kenya National Commission on Human Rights	351,930,000	351,930,000	87,888,087	25	126,144,025	126,109,387	21,824,992	17
R2021	National Land Commission	1,117,700,000	1,117,700,000	255,915,442	23	750,662,679	664,488,898	290,336,520	44
R2031	Independent Electoral and Boundaries Commission	2,605,800,000	2,605,800,000	530,670,685	20	1,125,099,680	1,211,932,834	196,676,637	16
R2041	Parliamentary Service Commission	888,726,500	888,726,500	159,668,277	18	278,273,500	398,539,807	16,674,851	4
R2042	National Assembly	13,871,622,876	13,310,504,204	2,739,590,860	21	12,903,377,124	11,558,060,371	1,922,188,164	17
R2043	Parliamentary Joint Services	2,859,228,516	2,674,754,225	633,591,004	24	3,721,771,484	3,512,628,183	596,432,796	17
R2044	Senate	4,309,790,754	4,105,745,601	891,476,196	22	3,700,209,246	3,298,431,994	699,000,884	21
R2051	Judicial Service Commission	217,620,000	217,620,000	58,106,687	27	685,280,000	442,495,164	70,914,275	16
R2061	Commission on Revenue Allocation	214,200,000	214,200,000	47,269,858	22	199,265,304	150,148,789	62,407,312	42
R2071	Public Service Commission	2,990,700,000	2,990,700,000	740,039,977	25	631,530,017	485,810,559	50,383,129	10

VOTE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)				Other Recurrent (Recurrent Expenses less Compensation to Employees)			
		Original Estimates (Kshs.)	Revised Gross Estimates I (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget	Original Estimates (Kshs.)	Revised Estimates I (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget
R2081	Salaries and Remuneration Commission	318,600,000	318,600,000	71,438,054	22	153,630,922	134,136,206	24,993,672	19
R2091	Teachers Service Commission	355,374,586,167	345,374,586,167	85,964,315,803	25	2,399,150,951	2,118,003,093	110,968,934	5
R2101	National Police Service Commission	711,460,000	711,460,000	101,656,211	14	419,812,317	296,580,920	34,818,406	12
R2111	Auditor General	5,176,700,000	5,176,700,000	1,150,533,201	22	3,035,070,850	2,848,199,030	493,179,175	17
R2121	Controller of Budget	502,700,000	502,700,000	94,445,363	19	237,519,080	201,551,897	3,603,821	2
R2131	The Commission on Administrative Justice	471,100,000	471,100,000	108,839,263	23	190,874,500	165,421,142	25,132,568	15
R2141	National Gender and Equality Commission	298,700,000	298,700,000	72,134,856	24	127,110,000	109,002,500	14,296,159	13
R2151	Independent Policing Oversight Authority	832,381,835	832,381,835	183,710,863	22	275,290,225	256,258,646	81,990,995	32
	TOTAL	594,945,873,679	579,728,380,237	151,002,323,566	26	1,037,150,724,636	1,011,861,859,766	207,496,706,959	21

**Source:** Ministries Departments and Agencies

## Annex IV: Current Transfer to SAGAs

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
State Department for Wildlife	Kenya Wildlife Service	6,514,309,328	2,568,690,672	-	9,083,000,000	96,750,000	2,757,528,152	2,854,278,152	1,212,594,915	973,809,298	-	2,186,404,213	24
	Wildlife Research and Training Institute	452,000,000	159,200,000	45,000,000	656,200,000	74,000,000	76,708,122	150,708,122	99,696,169	32,791,268	5,000,000	137,487,437	21
	Wildlife Clubs of Kenya	31,000,000	10,000,000	10,000,000	51,000,000	7,750,000	4,680,000	12,430,000	7,750,000	3,000,000	1,680,000	12,430,000	24
State Department for Tourism	Tourism Regulatory Authority	196,470,675	4,989,480	24,289,845	225,750,000	31,953,767	-	31,953,767	50,624,983	1,677,995	38,674,003	90,976,981	40
	Tourism Research Institute	1,000,000	8,805,000	8,650,000	18,455,000	4,613,750	-	4,613,750	99,000	4,500,000	14,000	4,613,000	25
	Kenya Tourism Board	114,055,000	155,925,000	22,075,000	292,055,000	28,513,749	5,508,685	34,022,434	61,175,285	-	31,879,653	93,054,938	32
	Kenya Utalii College	-	-	452,270,000	452,270,000	174,545,000	47,803,364	222,348,364	114,656,511	40,618,726	33,938,775	189,214,012	42
	Tourism Fund	692,297,067	169,947,460	4,212,693,501	5,074,938,028	1,420,096,094	21,673,363	1,441,769,457	162,209,220	44,264,630	869,187,252	1,075,661,102	21
	Tourism Promotion Fund	21,915,000	114,935,000	2,080,150,000	2,217,000,000	1,186,119,195	-	1,186,119,195	4,740,617	21,167,250	347,710,000	373,617,867	17
	Kenyatta International Convention Centre	-	-	1,145,000,000	1,145,000,000			-				-	-
State Department for Shipping and Maritime	Kenya Maritime Authority			1,515,000,000	1,515,000,000	473,983,887	18,087,631	492,071,518	115,275,620	20,790,253	87,990,659	224,056,532	15
	Bandari Maritime Academy			300,000,000	300,000,000	-	57,093,066	57,093,066	45,190,378	11,902,688		57,093,066	19
	Kenya National Shipping Line			122,000,000	122,000,000	8,706,017	49,000	8,755,017	7,934,375	820,642	-	8,755,017	7
State Department for Medical Services	Kenya Biovax Institute Limited	190,576,789	6,440,000	114,983,211	312,000,000	46,916,666	18,932,654	65,849,320	18,775,956	1,529,095	25,337,986	45,643,037	15
	Moi Teaching & Referral Hospital	7,162,000,000	4,261,697,960	12,302,040	11,436,000,000	1,790,535,372	1,108,822,296	2,899,357,668	2,206,797,554	747,763,097	2,012,822	2,956,573,473	26
	Kenyatta University Teaching, Referral and Research Hospital	3,239,241,839	1,871,783,633	395,070,528	5,506,096,000	591,648,999	1,051,875,720	1,643,524,719	1,128,356,241	711,895,824	126,066,860	1,966,318,925	36
	Kenyatta National Hospital	12,418,186,655	4,893,515,430		17,311,702,084	2,710,308,521	2,194,542,957	4,904,851,478	3,188,117,507	1,025,818,924	490,551,032	4,704,487,463	27

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	Mwai Kibaki Hospital -Othaya	797,481,132	297,965,826		1,095,446,958	195,000,000	126,796,285	321,796,285	223,913,316	74,248,278	16,100,314	314,261,909	29
	Kenya Medical Research Institute	2,406,950,000	117,002,760	100,000,000	2,623,952,760	655,987,500	217,002,760		752,099,636	117,002,760	100,000,000	969,102,396	37
	Kenya Medical Supplies Agency	255,343,023	378,624,784	350,623,898	984,591,705	88,429,550	817,756,338	906,185,888	266,967,608	199,186,079	212,822,750	678,976,438	69
	National Cancer Institute	51,540,000	205,991,000	12,469,000	270,000,000	-	-	-	8,212,980	12,611,676	885,500	21,710,156	8
	Mathari National Teaching and Referral Hospital	141,000,000	834,469,351	79,000,000	1,054,469,351	101,707,507	-	101,707,507	12,593,459	40,849,820	-	53,443,279	5
	National Syndemic Diseases Control Council	517,000,000	345,000,000	259,950,000	1,121,950,000		170,325,000	170,325,000	112,206,028	49,775,277	22,637,193	184,618,498	16
	Digital Health Authority	-	-	100,000,000	100,000,000	-	-	-	-	-	-	-	-
State Department for Crop Development and Agricultural Research	Commodities Fund	131,119,362	141,294,585	6,422,701	278,836,648	44,183,402	26,663,822	70,847,224	28,470,373	38,204,219	4,992,351	71,666,943	26
	Tea Board of Kenya	139,900,000	78,501,400	111,358,450	329,759,850	42,459,976	18,787,121	61,247,097	35,485,915	27,834,516	56,239,272	84,073,788	25
	Kenya Agricultural and Livestock Research Organization	1,047,500,000	254,750,000	-	1,302,250,000	719,166,666	161,277,347	696,625,633	696,625,633	183,818,380	-	880,444,013	68
	Kenya Plant Health Inspectorate Service	788,399,000	764,601,000	61,000,000	1,614,000,000	-	397,692,724	397,692,724	189,255,323	214,353,061	21,020,131	424,628,515	26
	Agriculture and Food Authority	1,051,000,000	1,423,000,000	364,000,000	2,838,000,000	1,081,281,756	-	1,081,281,756	370,897,651	257,352,031	120,843,373	749,093,055	26
	Pyrethrum Processing Company of Kenya Limited	123,000,000	98,000,000	97,000,000	318,000,000	22,000,000	-	22,000,000	27,000,000	12,000,000	1,000,000	40,000,000	13
	Pest Control Produce Board	201,059,762	130,016,211	22,193,179	353,269,152	42,500,000	89,034,261	131,534,261	35,125,970	28,462,412	5,418,515	69,006,897	20
	National Biosafety Authority	131,874,464	76,596,644	17,679,200	226,150,308	48,612,577	6,098,300	54,710,877	28,257,439	10,687,581	3,933,470	42,878,490	19
	Agricultural Development Authority				-			-				1,338,884,755	-
	Bukura Agricultural College				-			-				395,107,899	-

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
State Department for Investment Promotion	Kenya Investment Authority	137,880,000	-	-	137,880,000	33,970,000	422,982	34,392,982	34,392,982	-	-	34,392,982	25
	Special Economic Zone Authority	43,552,104	18,727,711	7,720,185	70,000,000	10,000,000	16,849,385	26,849,385	16,858,273	13,257,932	6,116,434	36,232,639	52
	Export Processing Zones Authority	350,460,000	182,000,000	142,540,000	675,000,000	-	148,964,764	148,964,764	84,506,782	24,826,892	35,114,113	144,447,787	21
State Department for Industry	Numerical Machine Complex	60,000,000	-	126,000,000	186,000,000	146,000,000	40,000,000	186,000,000	40,468,705	16,400,000	37,928,804	94,797,509	51
	Kenya Industrial Research and Development Institute	556,734,000	45,700,000	4,300,000	606,734,000	96,789,000	5,684,040	102,473,040	148,318,155	19,422,513	2,188,895	169,929,563	28
	Kenya Accreditation Service	161,697,812	57,799,453	5,309,635	224,806,900	17,701,725	77,085,863	94,787,588	50,038,004	18,291,518	5,917,216	74,246,738	33
	Anti-Counterfeit Authority				194,990,000	43,747,500	55,858,601	99,606,101	71,129,722	340,649	4,022,444	75,492,815	39
State Department for Devolution	Intergovernmental Relations Technical Committee	240,750,000	149,550,000	21,400,000	411,700,000	-	-	-	60,180,500	37,386,525	5,334,950	102,901,975	25
	Council of Governors	153,830,000	52,320,000	1,110,000	207,260,000	51,815,000	-	51,815,000	41,837,477	9,745,745	231,778	51,815,000	25
	Council of Governors	240,750,000	149,550,000	21,400,000	411,700,000			-				-	-
	Nairobi Rivers Commission	153,830,000	52,320,000	1,110,000	207,260,000	51,815,000		51,815,000				-	-
State Department for Culture and Heritage	National Museums of Kenya	694,637,880	460,200,640	-	1,154,838,520	115,772,981	157,151,298	272,924,279	153,033,223	75,124,535	-	228,157,758	20
	Kenya Copyright Board	101,620,728	16,449,272	-	118,070,000	23,345,050	39,153	23,384,203	19,619,057	3,765,146	-	23,384,203	20
	Kenya Cultural Centre	48,312,028	43,182,972	-	91,495,000				11,724,410	13,234,011	-	24,958,421	
	Kenya National Library Service	303,704,875	114,541,140	33,555,140	451,801,155	59,957,720	21,674,348	81,632,068	68,003,645	20,625,810	4,132,113	92,761,568	21
	Bomas Of Kenya	275,977,020	78,203,627	66,685,195	420,865,842	-	87,754,543	87,754,543	47,150,217	16,336,850	69,155,997	132,643,064	32
	National Heroes Council	53,941,872	29,716,563	17,275,000	100,933,435	16,905,567	-	16,905,567	11,838,756	18,020,358	5,015,344	34,874,458	35

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
Ministry of Defence	Kenya Space Agency	65,580,619	72,362,739	174,556,642	312,500,000	78,125,000	-	78,125,000	6,295,620	11,080,749	23,583,707	40,960,076	13
	Kenya Meat Commission	366,027,362	4,734,947,838	296,424,800	5,397,400,000	-	538,564,743	538,564,743	87,108,306	433,402,490	18,053,947	538,564,743	10
	National Defence University 0 Kenya	155,722,160	42,050,000	191,327,840	389,100,000	88,525,000	14,944,178	103,469,178	16,282,293	9,431,651	35,472,143	61,186,087	16
State Law Office and Department of Justice	National Council For Law Reporting	182,790,000	81,630,000	36,066,103	300,486,103	72,621,525	2,644,989	75,266,514	42,938,708	25,449,869	2,865,452	71,254,029	24
	Council of Legal Education	106,596,000	64,054,000	59,450,000	230,100,000	-	7,979,465	7,979,465	24,665,471	14,031,203	11,384,295	50,080,969	22
	Auctioneers Licensing Board	-	-	7,372,500	7,372,500	7,372,500	-	7,372,500	-	-	7,372,500	7,372,500	100
	Nairobi Centre for International Arbitration	83,893,847	58,784,985	9,367,108	152,045,940	24,174,322	2,638,973	26,813,295	18,502,542	12,208,801	1,237,141	31,948,484	21
	Business Registration Service	71,543,750	7,285,000	4,107,500	82,936,250	-	-	-	71,492,500	7,336,250	4,107,500	82,936,250	100
	Kenya Law Reform Commission	171,884,984	66,099,116	-	237,984,100	59,471,025	-	59,471,025	41,747,665	11,218,885	-	52,966,550	22
	Kenya School of Law	282,140,000	36,860,000	58,480,000	377,480,000	-	85,425,235	85,425,235	81,461,190	12,229,174	44,113,165	137,803,529	37
	Assets Recovery Agency	-	267,380,000	-	267,380,000	-	-	-	-	30,839,665	-	30,839,665	12
State Department of Broadcasting and Telecommunication	Kenya Institute of Mass Communication	38,650,000	9,526,000	5,875,000	54,051,000	46,551,001	7,500,000	54,051,001	38,510,000	8,671,000	6,850,000	54,031,000	100
	Kenya Yearbook Editorial Board	18,162,625	27,524,875	-	45,687,500	30,187,500	14,765,560	44,953,060	16,251,666	26,522,728	-	42,774,394	94
	Media Council of Kenya	68,967,618	136,795,546	-	205,763,164	204,225,000	1,538,165	205,763,165	68,967,618	136,795,546	-	205,763,164	100
	Kenya Broadcasting Corporation	405,012,931	273,895,250	-	678,908,181	435,314,610	178,627,728	613,942,338	399,884,032	119,051,703	-	518,935,736	76
State Department for ICT & Digital Economy	ICT Authority	-	-	331,500,000	331,500,000	19,333,334	49,605,777	68,939,111	-	-	33,197,441	33,197,441	10
	Office of the Data Protection Commissioner	46,856,950	79,260,409	78,457,641	204,575,000	128,050,000	-	128,050,000	46,856,950	79,260,409	-	126,117,359	62



Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	Konza Technopolis Development Authority	80,000,000	19,425,919	3,736,582	103,162,500	35,441,666	52,150,290	87,591,956	79,246,431	6,494,229	1,851,296	87,591,956	85
	Kenya Advanced Institute of Science and Technology	11,938,480	1,517,507	20,144,013	33,600,000	22,400,000	-	22,400,000	2,022,131	17,857	8,290,849	10,330,837	31
State Department for Youth Affairs and The Arts	National Youth Council	10,100,000	5,000,000	1,901,231	17,001,231	17,000,000		17,000,000	9,950,000	4,900,000	1,950,000	16,800,000	99
	The President's Award Kenya	9,231,385	4,218,391	-	13,449,776	1,795,553	9,699,775	11,495,328	9,231,385	2,263,943	-	11,495,328	85
	Kenya National Innovation Agency	8,972,060	12,675,283	14,289,757	35,937,100	18,437,099	12,655,046	31,092,145	8,720,091	6,401,995	1,697,973	16,820,059	47
	Youth Enterprise Development Fund	46,880,000	-	-	46,880,000	22,735,854	31,255,000	53,990,854	52,720,887	9,470,375	13,520,219	75,711,481	162
	International Conference for Great Lakes Region Secretariat	-	13,837,500	-	13,837,500	-	-	-		13,372,653		13,372,653	97
	Kenya Film School	-	28,250,000	-	28,250,000	27,250,000	-	27,250,000	-	27,250,000	-	27,250,000	96
	Kenya Film Classification Board	62,389,677	4,722,338	425,213	67,537,228	11,474,520	56,037,228	67,511,748	43,408,785	20,668,247	2,188,277	66,265,309	98
	Kenya Film Commission	22,830,753	3,185,831	-	26,016,584	26,016,584	-	26,016,584	22,830,753	3,185,831	-	26,016,584	100
State Department for Gender	AntiFemale Genital Mutilation Board	17,327,859	21,830,178	3,973,100	43,131,137	40,256,136	-	40,256,136	13,443,800	25,797,256	6,093,630	45,334,686	105
	Women Enterprise Fund	351,100,000	-		351,100,000	54,025,000	41,668,563	95,693,563	97,056,996			97,056,996	28
	National Government Action Fund	43,400,000	940,000,000	-	983,400,000	20,000,000		20,000,000	38,900,606	7,247,291	2,357,560	48,505,457	5
State Department for Economic Planning	Kenya Institute for Public Policy and Research Analysis	249,545,102	202,550,001	51,799,515	503,894,618	62,386,276	94,619,183	157,005,458	108,756,680	36,509,535	4,487,060	149,753,275	30
	National Council for Population & Development	220,000,000	91,660,000		311,660,000	77,915,011		77,915,011	51,452,598	20,920,433		72,373,031	23
	Kenya National Bureau of Statistics	488,358,000	228,520,000	150,970,000	867,848,000	199,212,000	18,114,412	217,326,412	212,450,764	49,105,204		261,555,968	
	KENYA VISION 2030	96,455,525	32,799,620	4,090,729	133,345,874	33,336,468	-	33,336,468	23,248,267	7,743,419	2,344,782	33,336,468	25

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	New Partnership For Africa's Development	161,888,446	196,411,554	1,000,000	359,300,000	4,900,000		4,900,000	36,961,080	48,415,420	223,500	85,600,000	24
	National Government Constituencies Development Fund			150,000,000	150,000,000			-				-	-
State Department for Social Protection, Senior Citizens and Special Programmes	National Council for Persons with Disabilities	178,690,000	1,624,000,000	187,410,000	1,990,100,000	330,999,996	234,000	331,233,996	39,753,214	307,730,200	33,287,284	380,770,698	19
	National Council for Children Services	52,000,000	38,000,000		90,000,000	11,666,666	-	11,666,666	2,988,665	6,333,334	-	9,321,999	10
	Child Welfare Society of Kenya	390,500,000	516,300,000	108,200,000	1,015,000,000	253,750,000	-	253,750,000	84,277,566	140,550,675	27,050,000	251,878,241	25
State Department for Higher Education and Research	Kisii University	2,352,801,614	1,042,609,930	480,000,000	3,875,411,544	178,961,000	558,325,000	737,286,000	451,778,000	174,807,000	19,022,000	645,607,000	17
	National Research Fund	36,200,455	362,649,946	47,138,310	445,988,711	12,263,415	84,387,614	96,651,029	5,749,286	135,042,663	17,716,000	158,507,949	36
	Kirinyaga University	1,061,921,132	601,235,777	313,760,406	1,976,917,315	176,372,373	533,327,251	709,699,624	174,840,560	25,965,090	-	200,805,650	10
	Technical University of Mombasa	1,367,540,326	197,853,000	62,650,000	1,628,043,326	163,935,831	501,558,917	665,494,748	336,104,179	26,939,266	3,450,288	366,493,733	23
	Jaramogi Oginga Odinga University of Science & Technology	321,089,139	80,597,666	226,070,214	627,757,019	245,010,405	337,742,651	582,753,057	306,456,136	30,501,748	170,041,981	506,999,865	81
	Kibabii University	465,047,660	204,462,593	44,258,219	713,768,472	91,460,465	616,069,654	707,530,119	254,509,395	125,362,146	27,519,635	407,391,176	57
	Koitaleel Samoei University College	265,833,127	164,398,395	129,473,448	559,704,970	47,533,676	54,882,412	102,416,087	45,358,708	15,213,082	6,108,777	66,680,568	12
	Laikipia University	1,014,553,735	276,506,000	-	1,291,059,735	51,957,557	595,297,761	647,255,319	240,938,213	74,210,210	-	315,148,423	24
	Meru University of Science & Technology	1,260,510,094	239,727,174	472,293,916	1,972,531,184	204,500,972	126,200,057	330,701,029	251,556,038	41,862,230	67,567,892	360,986,160	18
	Chuka University	1,429,397,621	606,293,608		2,035,691,229	141,702,608	458,792,872	600,495,480	362,194,916	109,022,859		471,217,775	23
	Open University of Kenya	248,199,728	318,837,420	119,797,463	686,834,611	117,574,242	5,043,587	122,617,829	37,532,123	36,561,365	4,738,486	78,831,974	11

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	Karatina University	965,673,800	442,299,612	-	1,407,973,412	103,607,742	600,774,413	704,382,155	192,677,766	87,147,231		279,824,997	20
	The Technical University of Kenya	3,421,358,159	335,653,572	53,877,335	3,810,889,066	190,016,273	372,991,172	563,007,444	723,707,697	86,580,612	18,263,340	828,551,649	22
	Taita Taveta University	469,107,297	237,027,086	43,443,005	749,577,388	84,345,121	101,385,426	185,730,547	120,410,920	47,099,922	16,924,687	184,435,529	25
	Turkana University College	221,000,000	86,404,200	136,808,300	444,212,500	2,778,209	137,098,644	139,876,853	49,697,452	15,021,373	7,284,356	72,003,181	16
	Rongo University	800,572,858	350,871,808	352,420,918	1,503,865,584	65,827,131	197,002,126	262,829,257	192,906,353	34,864,226	26,385,070	254,155,649	17
	Kaimosi Friends University	555,121,560	505,164,363	21,080,000	1,081,365,923	394,824,959	82,335,493	477,160,452	100,578,508	19,593,072	1,782,076	121,953,656	11
	Mama Ngina University College	216,368,428	64,037,500	20,900,000	301,305,928	98,907,277	37,835,877	136,743,154	42,466,794	9,728,195	6,142,127	58,337,116	19
	Maseno University	794,491,017	-	-	794,491,017	-	63,235,440	63,235,440	63,235,440	-	-	63,235,440	8
	Alupe University	278,250,000	159,296,177	30,103,823	467,650,000	50,727,909	203,009,584	253,737,493	66,998,208	25,150,230	4,096,818	96,245,256	21
	Murang'a University of Technology	1,073,050,764	632,949,236	-	1,706,000,000	135,274,396	139,292,578	274,566,974	179,561,086	95,005,888	-	274,566,974	16
	Masinde Muliro University of Science & Technology	2,788,569,000	532,225,000	805,935,000	4,126,729,000	177,833,400	947,306,630	1,125,140,030	660,427,659	85,241,104	147,056,306	892,725,069	22
	South Eastern Kenya University	1,023,150,326	195,485,587	52,816,000	1,271,451,913	109,375,962	412,886,646	522,262,608	237,644,111	67,826,505	27,964,322	333,434,938	26
	Egerton University	2,762,688,792	107,860,000	1,880,624,548	4,751,173,340	414,040,562	758,600,596	1,172,641,158	685,196,719	52,449,223	348,601,699	1,086,247,641	23
	Machackos University	1,116,249,416	546,919,300	170,000,000	1,833,168,716	107,461,965	582,927,058	690,389,023	236,751,320	68,133,873	6,197,236	311,082,429	17
	Jomo Kenyatta University of Agriculture & Technology	5,256,557,322	990,971,314	360,612,860	6,608,141,495	326,930,365	2,486,253,081	2,813,183,446	1,272,121,776	392,763,144	100,097,116	1,764,982,035	27
	Bomet University College	278,731,805	83,813,468	55,372,985	417,918,258	45,000,774	342,470,042	387,470,816	74,073,764	11,706,375	6,345,765	92,125,903	22
	University of Embu	857,089,106	444,581,542	15,044,000	1,316,714,648	180,972,460	196,618,747	377,591,207	191,748,851	170,926,962	1,423,520	364,099,333	28

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	Tom Mboya University	313,405,032	702,508,314	63,147,000	1,079,060,346	59,930,391	201,099,716	261,030,107	74,903,802	174,924,570	14,460,663	264,289,035	24
	Higher Education Loans Board	739,369,051	919,559,382	34,652,089,743	36,311,018,176	5,264,169,696	1,241,172,286	6,505,341,982	155,104,401	163,699,787	23,477,729,222	23,796,533,410	66
	Tharaka University	382,000,000	272,875,735	181,500,000	836,375,735	109,074,672	100,118,000	209,192,672	99,674,174	71,064,071	35,094,715	205,832,960	25
	Garissa University	482,191,736	247,418,905	42,607,797	772,218,438	172,475,353	-	172,475,353	95,305,782	44,657,198	2,775,726	142,738,706	18
	Maasai Mara University	1,243,076,000	596,540,691	30,000,000	1,869,616,691	117,208,388	687,594,751	804,803,139	308,203,848	58,728,824	8,813,585	375,746,257	20
	Commission for University Education	4,520,000	230,929,119	440,155,466	675,604,585	61,506,435	116,366,175	177,872,610	742,082	21,228,230	77,859,669	99,829,981	15
	Moi University	816,122,509	368,636,857	92,159,214	1,276,918,580	269,800,710	624,152,719	893,953,429	1,052,584,485	204,973,814	141,077,556	1,398,635,855	110
	Dedan Kimathi University of Technology	322,197,331	32,737,500	93,949,635	448,884,466	339,452,381	236,139,995	575,592,376	307,070,929	26,071,154	95,821,254	428,963,337	96
	Pwani University	1,070,712,000	58,756,000	248,348,000	1,377,816,000	85,796,000	132,526,000	218,322,000	307,286,000	36,319,000	32,330,000	375,935,000	27
	University of Nairobi	8,860,649,311	2,305,735,555	2,534,373,035	13,700,757,902	371,125,477	3,097,431,828	3,468,557,305	2,151,788,962	726,187,526	972,793,467	3,850,769,955	28
	University Fund	57,098,091	188,253,813	16,921,226,971	17,166,578,875	2,675,801	2,863,272,278		41,132,894	794,521,189	846,517,285		
	NACOSTI	168,076,000	162,583,112	18,000,000	348,659,112	93,111,207	9,728,304	102,839,512	38,849,924	56,623,916	6,500,073	101,973,913	29
	University of Kabianga	1,185,128,356	350,270,643	101,468,968	1,636,867,967	76,959,354	549,934,858	626,894,212	272,498,950	77,280,442	15,573,067	365,352,459	22
The National Treasury	Kenya National Entrepreneurs Savings Trust	80,131,481	70,716,413	45,982,108	196,830,002	42,226,400	-	42,226,400	9,364,675	10,216,166	5,655,697	25,236,538	13
	Kenya Institute of Supplies Management	19,138,968	20,861,032	-	40,000,000	-	-	-	-	-		-	-
	Registration of Certified Public Secretaries	7,383,446	6,003,908	2,437,500	15,824,854	3,956,213	897,000	4,853,213	1,762,991	2,504,567	585,655	4,853,213	31
	Kenya Trade Network	368,630,000	589,907,990	35,092,010	993,630,000	125,157,500	306,653,233	431,810,733	83,898,922	33,143,967	7,756,876	124,799,765	13

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	Kenya Institute of Supplies Examination Board	24,737,556	15,262,444		40,000,000	10,000,000		10,000,000	6,011,912	3,988,088		10,000,000	25
	Kenya National Entrepreneurs Savings Trust	80,131,481	70,716,413	45,982,108	196,830,002	42,226,400		42,226,400	9,364,675	10,216,166	5,655,697	25,236,538	13
	Public Sector Accounting Standard Board	139,379,716	345,164,248	156,046,036	640,590,000	160,147,500		160,147,500	20,499,408	73,632,596	12,749,815	106,881,819	17
	Kenya Revenue Authority	17,823,976,607	6,986,097,586	2,602,862,020	27,412,936,213	5,877,780,943	909,000,000	6,786,780,943	5,834,027,639	908,451,104	44,302,201	6,786,780,943	25
	Competition Authority of Kenya	280,620,000	150,884,390	41,000,000	472,504,390	65,411,098	30,238,930	95,650,028	64,309,739	18,255,755	13,084,534	95,650,028	20
	Public Procurement Regulatory Authority	415,985,900	472,975,700	83,117,400	972,079,000	127,519,750	7,509,061	135,028,811	65,467,499	16,939,456	16,179,087	98,586,042	10
	Institute of Certified Investment Financial Analyst	20,382,300	8,675,232	21,642,468	50,700,000	7,500,000	1,416,843	8,916,843	3,998,395	2,082,056	7,243,080	13,323,531	26
	Privatization Commission	170,138,000	9,000,000	175,562,000	354,700,000	88,675,000		88,675,000	39,319,679	1,463,014	42,667,270	83,449,963	24
	Financial Reporting Centre	41,229,011	1,391,000	27,739,989	70,360,000	17,590,000	-	17,590,000	4,978,906	-	6,697,578	11,676,484	17
	State Corporation Appeal Tribunal	6,516,032	65,425,784	5,118,184	77,060,000	6,765,000		6,765,000	1,629,008	3,214,546	1,979,546	6,823,100	9
	Competition Tribunal	26,285,108	9,714,892		36,000,000	9,000,000		9,000,000	6,751,277	2,528,400		9,279,677	26
	Public Procurement Review Administrative Board	-	39,190,000	-	39,190,000	6,047,500	4,312,252	10,359,752	-	8,980,568	-	8,980,568	23
	Nairobi Financial Centre	41,229,011	1,391,000	27,739,989	70,360,000	15,840,000		15,840,000	4,978,906	-	6,697,578	11,676,484	17
	KASNEB Foundation	10,746,040	63,338,700	25,915,260	100,000,000	25,000,000		25,000,000	2,032,881	7,970,818	2,795,706	12,799,405	13
State Department for Micro, Small and Medium Enterprises	UWEZO FUND	5,440,000	135,260,000		140,700,000			-	1,074,885	14,274,481		15,349,366	11
	MICRO AND SMALL ENTERPRISES AUTHORITY	352,900,000			352,900,000		1,003,465	1,003,465	93,531,891	405,100	2,143,144	96,080,135	27
	KENYA INDUSTRIAL ESTATE	114,426,000		253,700,000	368,126,000		253,700,000	253,700,000	76,909,000	34,517,000	17,728,000	129,154,000	35
State Department for Trade	Kenya National Trading Corporation	175,036,970	41,948,000	1,359,605,030	1,576,590,000	-	1,889,749,752	1,889,749,752	25,795,522	1,120,947	367,231,031	394,147,500	25
	Kenya Export Promotion and Branding Agency	287,674,328	68,057,848	15,400,000	371,132,176	60,533,044	2,258,877	62,791,921	62,110,004	17,136,062	3,519,200	82,765,266	22

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Ex-penses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Ex-penses		
	Warehouse Receipt System Council	12,000,000	-	-	12,000,000	20,000,000	-	20,000,000	3,821,244	-	-	3,821,244	0
	Kenya Trade Remedies Agency	-	24,100,000	-	24,100,000	-	-	-	-	-	-	-	-
	Kenya Consumer Protection Advisory Committee	-	22,200,000	-	22,200,000	-	-	-	-	-	-	-	-
State Department of Vocational and Technical Training	Technical and Vocational Education and Training Authority	170,553,926	89,133,088	12,049,932	271,736,946	39,456,158	45,218,406	84,674,564	41,141,568	36,005,988	7,284,124	84,431,680	31
	Technical and Vocational Education and Training Curriculum Development, Assessment and Certification Council	126,000,000	30,000,000	-	156,000,000	21,156,187	150,980,806	172,136,993	20,295,930	189,404,504	4,367,502	214,067,936	137
	Kenya National Qualifications Authority	82,763,000	122,052,000	25,400,000	230,215,000	32,535,902	10,279,689	42,815,591	14,049,763	28,864,396	12,367,496	55,281,655	24
	Kenya School of Technical and Vocational Training	97,790,126	191,097,692	14,250,000	303,137,818	-	104,284,002	104,284,002	20,930,455	98,871,211	-	119,801,666	40
	Eldoret National Polytechnic	200,100,000	288,000,000	58,900,000	547,000,000	-	372,848,372	372,848,372	87,489,065	153,157,776	40,484,174	281,131,015	51
	Kisumu National Polytechnic	206,160,545	366,350,455	123,911,000	696,422,000	93,403,985	241,875,357	335,279,342	31,780,673	71,006,914	15,118,570	117,906,157	17
	Kitale National Polytechnic	25,066,314	84,625,979	7,120,000	116,812,293	690,605,000	113,908,136	804,513,136	26,481,215	81,642,428	6,604,269	114,727,912	98
	Kabete National Polytechnic	128,685,600	334,907,800	130,003,415	593,596,815	115,327,655	124,720,707	240,048,362	25,422,233	97,897,640	33,977,659	157,297,533	26
	Kenya Coast National Polytechnic	128,204,700	52,222,700	453,003,400	633,430,800	41,680,871	102,719,193	144,400,064	22,045,115	85,260,000	41,563,085	148,868,200	24
	Nyeri National Polytechnic	136,000,000	124,000,000	-	260,000,000	97,518,352	115,635,559	213,153,911	29,308,632	102,322,094	26,199,380	157,830,106	61
	Kisii National Polytechnic	105,530,032	105,018,446	20,885,000	231,433,478	135,052,299	155,703,765	290,756,064	27,734,195	80,353,478	13,328,890	121,416,563	52
	Sigalagala National Polytechnic	120,000,000	138,000,000	284,000,000	542,000,000	85,939,150	107,873,795	193,812,945	21,759,285	64,448,687	18,659,204	104,867,176	19
	Nyandarua National Polytechnic	56,928,379	615,495,781	21,987,140	694,411,300	-	292,386,898	292,386,898	12,495,079	51,693,703	15,101,664	79,290,445	11
	Meru National Polytechnic	160,921,875	727,609,945	60,764,680	949,296,500	110,914,909	105,859,660	216,774,569	33,138,065	101,193,832	15,404,853	149,736,749	16

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	North Eastern National Polytechnic	12,819,187	7,083,489	8,752,789	28,655,465	221,724	14,129,220	14,350,944	3,569,624	4,617,230	3,265,393	11,452,247	40
State Department of Sports	Sports Kenya	189,440,000	52,416,597	144,660,000	386,516,597	96,629,148	-	96,629,148	47,769,894	56,111,959	10,982,533	114,864,386	30
	AntiDoping Agency of Kenya	20,000,000	-	10,000,000	30,000,000	30,000,000	-	30,000,000	5,000,000	-	3,160,000	8,160,000	27
	Sports, Arts and Social Development Fund	91,541,794	59,800,000	184,658,206	336,000,000	-	40,633,504	40,633,504	18,963,425	10,222,600	11,300,987	40,487,012	12
State Department for Transport	Kenya Ports Authority	19,342,568,439	13,886,049,206	7,728,899,369	40,957,517,014	1,818,000,000	64,491,000,000	66,309,000,000	4,763,068,672	5,819,024,122	919,907,205	11,502,000,000	28
	Kenya Civil Aviation Authority	3,043,280,345	1,695,244,242	2,143,102,349	6,881,626,936	839,796,037	2,012,496,612	2,852,292,649	798,020,930	153,818,560	286,946,560	1,238,786,050	18
	National Transport and Safety Authority				-	200,000,000	2,300,000,000	2,500,000,000	375,460,116	349,733,621	9,533,824	734,727,561	-
	LAPSSET Corridor Development Authority	400,008,000	45,000,000	69,692,000	514,700,000	128,675,000	-	128,675,000	375,460,116	21,498,513	2,860,475	399,819,104	78
	Nairobi Metropolitan Area Transport Authority	181,131,772	235,589,556	100,778,672	517,500,000	129,375,000	-	129,375,000	45,282,945	58,009,965	26,058,967	129,351,877	25
	Kenya Airport Authority (HQ)			132,000,000	132,000,000	132,000,000	-	132,000,000			132,000,000	132,000,000	100
	Kenya Railways Corporation	3,270,620,843	11,461,554,930	42,141,921,059	56,874,096,831	682,730,124	6,674,562,361	7,357,292,485	975,859,265	4,547,427,429	12,627,101,168	18,150,387,862	32
State Department for Public Works	National Construction Authority	286,000,000	300,305,000	52,695,000	639,000,000	815,237,858	17,489	815,255,347	238,767,590	208,986,983	27,879,366	475,633,939	74
State Department for the ASALs and Regional Development	National Drought Management Authority	635,200,429			635,200,429			-				-	-
	Coast Development Authority	179,734,363	57,095,637	-	236,830,000	47,931,238	2,520,723	50,451,961	46,135,841	3,417,932	-	49,553,773	21
	Lake Basin Development Authority	347,205,655	7,889,000	-	355,094,655	26,034,276		26,034,276	31,000,000		10,000,527	41,000,527	12
	Ewaso Ngiro North Development Authority	151,405,022	-	-	151,405,022	22,734,170	-	22,734,170	22,734,170	-	-	22,734,170	15
	Ewaso Ngiro South Development Authority	263,262,288	17,500,000	-	280,762,288	43,877,048	1,916,420	45,793,468	75,244,516	3,180,800	30,938,780	109,364,096	39
	Tana River Development Authority	231,715,910	157,000,000	-	388,715,910	38,619,318	13,186,632	51,805,950	125,941,648	36,754,609		162,696,257	42

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	Kerio Vally Development Authority	111,375,422	195,000,000	-	306,375,422	18,562,570	49,387,413	67,949,983	89,428,293	34,655,356	-	124,083,649	41
State Department for Livestock	Kenya Dairy Board	201,804,280	127,641,227	282,554,493	612,000,000	166,772,409	-	166,772,409	64,649,092	40,890,557	90,517,859	196,057,508	32
	Kenya Veterinary Vaccines Production Institute	162,365,450	167,092,769	152,541,781	482,000,000	169,568,034	-	169,568,034	57,120,311	58,783,386	53,664,336	169,568,034	35
	Veterinary Medicines Directorate Council	8,915,939	16,571,675	-	25,487,614	25,487,614	-	25,487,614	7,596,498	14,119,286	-	21,715,784	85
	Kenya TseTse Fly and Trypanosomiasis Eradication Council	29,222,198	43,357,016	11,220,786	83,800,000	-	20,950,000	20,950,000	6,465,935	9,593,517	2,482,800	18,542,252	22
	Kenya Animal Genetic Resources Centre	40,140,000	53,220,000	-	93,360,000	13,750,000	79,610,000	93,360,000	39,271,257	73,460,358	-	112,731,615	121
	Kenya Veterinary Board	57,467,835	52,619,705	5,912,460	116,000,000	10,282,437	20,500,000	30,782,437	15,250,000	13,963,472	1,568,965	30,782,437	27
	Kenya Leather Development Council	150,093,059	56,568,396	23,681,144	230,342,599	437,230	56,835,650	57,272,880	32,675,626	12,315,078	5,155,443	50,146,147	22
State Department for Labour and Skills Development	National Employment Authority	198,410,000	184,147,566	9,652,434	392,210,000	-	45,749,650	45,749,650	551,200	57,410,884	-	57,962,084	15
	National Industrial Training Authority	741,469,513	1,027,487,750	703,042,737	2,472,000,000	339,796,766	221,758,267	561,555,033	130,329,374	255,839,901	139,080,760	525,250,035	21
State Department for Mining	National Mining Corporation			89,000,000	89,000,000	21,980,001		21,980,001		21,980,001		21,980,001	25
State Department for Water and Sanitation	Water Services Regulatory Board	209,852,365	215,897,635	224,250,000	650,000,000		94,582,117	94,582,117	46,758,425	49,036,266	10,927,123	106,721,813	16
	North Rift Valley Waterworks Development Agency	77,725,548	13,458,400	14,816,052	106,000,000	17,666,667	-	17,666,667	8,945,135	6,722,135	4,279,878	19,947,148	19
	Regional Centre on Ground Water Resources	52,185,898	5,414,102	4,900,000	62,500,000	15,625,000	-	15,625,000	11,574,411	6,490,207	1,195,410	19,260,029	31
	Coast Water Works Development Agency	208,324,000	178,311,000	656,765,000	1,043,400,000	73,600,000	253,294,876	326,894,876	55,311,279	72,855,839	308,397,460	436,564,578	42
	Tana Water Works Development Agency	252,335,000	110,177,000	102,885,000	465,397,000	28,400,000	-	28,400,000	50,223,576	12,999,050	6,464,054	69,686,680	15
	Water Resources Authority	1,020,835,192	330,804,808	297,360,000	1,649,000,000	10,666,666	211,314,057	221,980,723	221,663,844	38,720,551	38,425,407	298,809,801	18
	Kenya Water Institute	202,293,400	117,565,600	8,441,000	328,300,000	24,799,746	73,603,331	98,403,077	61,439,451	74,521,680	2,317,912	138,279,043	42



Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	Tanathi Water Works Development Agency	104,800,000	-	-	104,800,000	17,466,667	-	17,466,667	27,352,271	9,155,189	4,008,792	40,516,252	39
	Lake Victoria South Water Works Development Agency	113,600,000	-	-	113,600,000	81,500,000	1,601,000	83,101,000	34,326,525	58,441,871	-	92,768,396	82
	Hydrologists Registration Board	19,074,000	15,326,000	5,600,000	40,000,000	6,666,666	-	6,666,666	7,655,748	1,437,910	389,400	9,483,058	24
	Athi Water Works Development Agency	248,840,000	23,160,000		272,000,000	68,000,000	33,459,792	101,459,792	64,691,699	18,152,364	16,799,292	99,643,355	37
	Lake Victoria North Water Works Development Agency	148,985,800	-	-	148,985,800	24,830,966	-	24,830,966	24,830,966	-	-	24,830,966	17
	Water Services Trust Fund	157,600,000	-	-	157,600,000	26,266,666	-	26,266,666	71,684,179	-	-	71,684,179	45
State Department for Co0peratives	Sacco Societies Regulatory Authority	69,279,850	23,221,378	33,423,381	125,924,609	125,924,608	-	125,924,608	69,279,850	23,221,378	33,423,381	125,924,609	100
	New Kenya Planters Cooperative Union 0 Headquarters	26,153,237	49,389,577	13,238,632	88,781,445	88,781,445	-	88,781,445	26,153,237	49,389,577	13,238,632	88,781,445	100
State Department for Energy	Geothermal Development Company	1,480,000,000	625,079,222	261,397,177	2,366,476,399	-	312,337,947	312,337,947	172,530,183	87,876,326	130,731,252	391,137,761	17
	REREC	845,111,940	1,062,977,240	-	1,908,089,180	-	604,314,930	604,314,930	411,654,977	442,256,016	-	853,910,993	45
	KETRACO	1,670,169,524	3,439,830,476	-	5,110,000,000	-	699,899,477	699,899,477	418,506,775		97,034,054	515,540,829	10
	NUPEA	408	51	41	500	-	-	-	103	28	9	140	28
State Department for Public Service	Kenya School of Government		1,839,362,407		1,839,362,407		469,827,404	469,827,404	275,333,490	194,493,914		469,827,404	26
	National Youth Service				-			-				-	-
	Human Resource Management Professionals Examinations Board	42,885,062	56,180,540	900,000	99,965,602	-	16,545,831	16,545,831	12,081,232	14,372,251		26,453,483	26
State Department for Irrigation	National Irrigation Authority	409,307,699	106,442,301		515,750,000	17,312,500	75,332,732	92,645,232	31,709,810	60,935,422		92,645,232	18
	National Water Harvesting & Storage Authority	371,264,564	36,597,436	-	407,862,000	26,075,000	14,837,223	40,912,223	92,816,141	9,149,359	-	101,965,500	25
State Department for Environment and Climate Change	National Environment Trust Fund	67,000,000	-	-	67,000,000	-	16,750,000	16,750,000	23,421,845	-	-	23,421,845	35

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	National Environment Management Authority	1,105,000,000	564,000,000	50,000,000	1,719,000,000	246,717,043	-	246,717,043	249,724,199	54,838,121	12,536,968	317,099,288	18
	Kenya Water Towers Agency	208,000,000	-	-	208,000,000	-	52,000,000	52,000,000	64,818,215	-	-	64,818,215	31
	National Environment Tribunal	45,000,000	13,000,000	1,000,000	59,000,000	-	14,750,000	14,750,000	13,866,896	501,132	247,000	14,615,028	25
	National Environment Complaints Committee	87,000,000	30,000,000	8,000,000	125,000,000	-	31,250,000	31,250,000	21,750,000	7,000,000	500,000	29,250,000	23
State Department for Forestry	Kenya Forestry Research Institute	1,260,000,000	109,929,364	53,070,636	1,423,000,000	242,083,333	19,265,478	261,348,811	210,000,000	34,403,703	16,945,108	261,348,811	18
	Kenya Forest Service.	6,100,000,000	1,342,000,000	-	7,442,000,000	741,999,999	615,985,121	1,357,985,120	1,409,588,102	61,413,753	-	1,471,001,855	20
Statement Department for Public Health and Professional Standard	Counsellors Psychologist Board	7,140,000	2,000,000	20,860,000	30,000,000	-	18,076,711	18,076,711	1,972,980	9,493,595	4,097,900	15,564,475	52
	Kenya Medical Practitioners Dentist Council	223,000,000	442,350,000	39,650,000	705,000,000	85,000,000	36,529,000	121,529,000	47,782,620	60,794,436	9,511,971	118,089,027	17
	Kenya National Regulatory Authority	79,000,000	48,000,000	71,810,000	198,810,000	16,468,333	33,779,260	50,247,593	24,854,255	2,967,280	19,156,213	46,977,748	24
	Physiotherapy Council Kenya	2,000,000	4,500,000	109,500,000	116,000,000	-	11,691,790	11,691,790	1,292,019	333,000	7,251,493	8,876,512	8
	Nursing Council of Kenya	149,480,000	427,933,000	47,637,000	625,050,000	8,333,333	153,334,019	161,667,352	25,640,320	69,488,498	15,997,038	111,125,856	18
	Pharmacy & Poisons Board	326,960,000	193,000,000	550,300,000	1,070,260,000	-	203,581,548	203,581,548	44,303,936	10,513,963	148,763,649	203,581,548	19
	Tobacco Control Board	-	-	30,000,000	30,000,000	-	-	-	324,360	-	6,975,640	7,300,000	24
	Kenya Medical Training College	5,510,000,000	1,072,689,004	1,979,000,000	8,561,689,004	753,614,834	1,252,564,451	2,006,179,285	1,166,755,867	432,448,288	303,341,253	1,902,545,408	22
	Kenya Institute of Primate Research	-	80,200,000	293,000,000	373,200,000	-	-	-	54,405,000	9,300,000	29,554,000	93,259,000	25
	Public Health Officers and Technicians Council	5,200,000	8,700,000	26,100,000	40,000,000	-	4,102,822	4,102,822	1,347,750	6,194,965	1,212,895	8,755,610	22
	Clinical Officers Council	18,179,781	171,483,939	30,146,280	219,810,000	12,500,000	47,565,771	60,065,771	2,568,905	38,118,483	4,289,585	44,976,973	20
	Kenya Health Human Resource Council	-	19,300,000	35,480,000	54,780,000	-	-	-	-	-	4,739,000	4,739,000	9

Parent Ministry	Name of the SAGA	Approved Budget FY 2024/25 (Kshs)			Revised Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Compensation to Employees	Use of goods and services	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses		
	Kenya Health Profession Oversight Authority	48,945,333	43,483,042	73,365,353	165,793,728	12,502,500	1,785,000	14,287,500	4,745,613	5,823,357	-	10,568,970	6
	Occupation Therapy Council of Kenya	7,500,000	3,000,000	13,500,000	24,000,000	931,000	-	931,000	-	600,000	300,000	900,000	4
	Kenya Medical Laboratory Technicians & Technologist Board (KMLTTB)	6,000,000	36,000,000	21,000,000	63,000,000	-	43,000,000	43,000,000	50,000,000	28,000,000	-	78,000,000	124
				33,640,000	33,640,000	-	-	-	-	-	8,410,000	8,410,000	25
State Department for Roads	Engineers Board of Kenya	102,000,000	27,800,000	-	129,800,000	17,344,744	2,734,947	20,079,691	43,332,684	13,699,444	4,276,881	61,309,009	47
	Kenya Engineering Technology Registration Board	16,999,980	21,896,636	3,453,385	42,350,001			-	-	9,920,749	1,137,623	11,058,372	26
	Kenya Rural Roads Authority	2,780,000,000	87,740,000	25,877,290,000	28,745,030,000	4,491,027,000	398,471,922	4,889,498,922	524,851,000	13,350,500	6,591,338,500	7,129,540,000	25
	Kenya Urban Roads Authority	1,300,000,000	742,000,000	4,583,928,912	6,625,928,912	1,720,000,000		1,720,000,000	261,000,000	210,000,000		471,000,000	7
	Kenya National Highways Authority	1,700,217,687	365,000,000	28,411,936,639	30,477,154,326	6,807,282,414	385,777,681	7,193,060,095	540,055,257	142,188,628	6,078,711,297	6,760,955,182	22
State Department for Internal Security and National Administration	National Cohesion and Integration Commission	316,660,000	150,792,000	100,528,000	567,980,000	141,995,000		141,995,000	71,905,062	42,053,963	28,035,975	141,995,000	25
	The Firearms Licensing Board		89,730,000		89,730,000	22,432,500		22,432,500		14,424,836		14,424,836	16
	National Crime Research Centre	88,809,500	32,000,000	61,512,000	182,321,500	45,580,375			21,667,732	16,203,900	4,738,293		
	NonGovernmental Organizations	162,362,055	20,478,545	10,135,000	192,975,600	39,493,900	19,935,478	59,429,378	40,614,588	14,188,926	4,625,864	59,429,378	31
	National Authority for Campaign Against Alcohol and Drug Abuse (NACADA)	344,373,199	592,339,560	31,347,241	968,060,000	242,015,000		242,015,000	77,393,000	158,751,000	12,871,000	249,015,000	26
	Private Security Regulatory Authority	162,362,055	20,478,545	10,135,000	192,975,600	40,230,750	19,935,478	60,166,228	40,614,588	14,188,926	4,625,864	59,429,378	31

Source: Ministries Departments and Agencies

## Annex V: MDAs Pending Bills as of 30th September 2024

STATUS OF PENDING BILLS FOR NATIONAL GOVERNMENT MDAS AS OF 30 <sup>th</sup> SEPTEMBER 2024				
Vote CODE	Ministry/ State Department/ Agency	Pending Bills as of 30th September 2024		
		Recurrent (Kshs.)	Development (Kshs.)	Total (Kshs.)
1011	Executive Office of the President - Nairobi Metropolitan Service (NMS)	8,246,437,809	5,127,850,957.24	13,374,288,766
1011	Executive Office of the President - HQ	336,295,859	50,017,830.20	386,313,689
1012	Office of the Deputy President	1,359,469,185	-	1,359,469,185
1013	Office of the Prime Cabinet Secretary	79,215,115	-	79,215,115
1016	State Department for Cabinet Affairs	28,600,428	-	28,600,428
1026	State Department for Internal Security & National Administration	2,204,241,333	49,511,188.00	2,253,752,521
1023	State Department for Correctional Services	3,599,848,605	689,148,110.45	4,288,996,716
1024	State Department for Immigration and Citizen Services	466,991,767	1,294,798,584.00	1,761,790,351
1025	National Police Service	4,663,387,947	1,415,568,722.78	6,078,956,670
1032	State Department for Devolution	479,343,671	2,125,703,696.85	2,605,047,368
1036	State Department for the ASALs and Regional Development	1,284,083,292	2,424,645,291.80	3,708,728,584
1041	Ministry of Defence	16,720,112,946	665,584,172.30	17,385,697,119
1053	State Department for Foreign Affairs	- 43,783,265	657,208,738.60	613,425,474
1054	State Department for Diaspora Affairs	173,835,378	-	173,835,378
1064	State Department for Vocational and Technical Training	10,201,720	57,163,821.20	67,365,542
1065	State Department for Higher Education and Research	51,666,945	-	51,666,945
1066	State Department for Basic Education	533,836,990	299,275,764.00	833,112,754
1071	The National Treasury	3,110,512,916	82,033,584.34	3,192,546,500
1072	State Department for Economic Planning	12,598,872	5,704,070.00	18,302,942
1082	State Department for Medical Services	709,104,830	4,903,411,323.20	5,612,516,153
1083	State Department for Public Health and Professional Standards	70,763,760	15,465,340.00	86,229,100
1092	State Department for Transport	6,050,750,479	77,888,607.00	6,128,639,086
1093	State Department for Shipping and Maritime Affairs	21,907,822	10,631,447.00	32,539,269
1095	State Department for Public Works	51,099,889	733,737,068.54	784,836,958
1094	State Department for Housing & Urban Development	4,042,216	1,439,537,109.91	1,443,579,326
1109	State Department for Water & Sanitation	373,000	51,437,209.51	51,810,210
1331	State Department for Environment & Climate Change	12,448,540	428,039,517.90	440,488,058
1112	State Department for Lands and Physical Planning	493,288,817	32,152,294.39	525,441,112
1122	State Department for Information Communication Technology & Digital Economy	7,560,378	407,568,056.33	415,128,434
1123	State Department for Broadcasting & Telecommunications	1,123,549,906	-	1,123,549,906
1132	State Department for Sports	431,684,611	386,222,500.00	817,907,111

STATUS OF PENDING BILLS FOR NATIONAL GOVERNMENT MDAS AS OF 30 <sup>th</sup> SEPTEMBER 2024				
Vote CODE	Ministry/ State Department/ Agency	Pending Bills as of 30th September 2024		
		Recurrent (Kshs.)	Development (Kshs.)	Total (Kshs.)
1134	State Department for Culture, The Arts and Heritage	11,175,665	-	11,175,665
1152	State Department for Energy	731,143	1,063,954.15	1,795,098
1162	State Department for Livestock Development	457,806,289	27,788,363.00	485,594,652
1169	State Department for Agriculture	3,543,455,518	6,053,133,803.20	9,596,589,322
1166	State Department for the Blue Economy and Fisheries	96,296,497	110,373,272.80	206,669,770
1173	State Department for Cooperatives	45,169,831	-	45,169,831
1174	State Department for Trade	55,842,015	-	55,842,015
1175	State Department for Industry	101,876,887	-	101,876,887
1176	State Department for Micro, Small and Medium Enterprises Development	10,353,385	-	10,353,385
1177	State Department for Investment Promotion	11,177,528	-	11,177,528
1184	State Department for Labour and Skills Development	54,991,007	34,252,347.00	89,243,354
1185	State Department for Social Protection and Senior Citizens Affairs	71,127,102	53,491,140.00	124,618,242
1192	State Department for Mining	52,176,024	117,388,575.25	169,564,600
1193	State Department for Petroleum	23,561,770	6,398,921.00	29,960,691
1202	State Department for Tourism	41,595,142	6,271,520.49	47,866,662
1203	State Department for Wildlife	2,816,776,777	110,625,930.26	2,927,402,707
1213	State Department for Public Service - NYS	14,578,189,581	-	14,578,189,581
1213	State Department for Public Service - HQ	205,269,366	-	205,269,366
1212	State Department for Gender and Affirmative Action	483,418,478	844,290.00	484,262,768
1135	State Department for Youth Affairs and Creative Economy	19,048,861	24,782,242.00	43,831,103
1221	State Department for East African Community	79,720,029	-	79,720,029
1252	State Law Office and Department of Justice	357,285,953	104,867,708.55	462,153,661
1261	The Judiciary	295,434,418	743,547,421.00	1,038,981,839
1271	Ethics and Anti-Corruption Commission (EACC)	8,125,335	-	8,125,335
1291	Office of the Director of Public Prosecutions	21,915,010	-	21,915,010
1311	Office of the Registrar of Political Parties	1,614,783	-	1,614,783
2011	Kenya National Commission on Human Rights	8,914,384	-	8,914,384
2021	National Land Commission	1,544,803,996	8,035,550.40	1,552,839,546
2031	Independent Electoral and Boundaries Commission	3,915,922,084	-	3,915,922,084
2041	Parliamentary Service Commission	90,685,202	-	90,685,202
2042	National Assembly	146,694,772	-	146,694,772
2043	Parliamentary Joint Services	317,005,837	1,055,515,997.95	1,372,521,835
2044	Senate	401,477,629	-	401,477,629

STATUS OF PENDING BILLS FOR NATIONAL GOVERNMENT MDAS AS OF 30 <sup>th</sup> SEPTEMBER 2024				
Vote CODE	Ministry/ State Department/ Agency	Pending Bills as of 30th September 2024		
		Recurrent (Kshs.)	Development (Kshs.)	Total (Kshs.)
2061	Commission of Revenue Allocation	35,490,699	-	35,490,699
2071	Public Service Commission	44,436,133	-	44,436,133
2081	Salaries and Remuneration Commission	-	-	-
2091	Teachers Service Commission	3,388,321,048	-	3,388,321,048
2101	National Police Service Commission	-	-	-
2111	Auditor General	123,753,138	24,235,200.00	147,988,338
2121	Controller of Budget	752,400	-	752,400
2131	Commission of Administrative Justice	2,105,063	-	2,105,063
2141	National Gender and Equality Commission	1,130,175	-	1,130,175
<b>TOTAL</b>		<b>85,759,098,718</b>	<b>31,912,921,243</b>	<b>117,672,019,961</b>

*Source: The National Treasury*

## Annex VI: State Corporations/ State Owned Enterprises/ SAGAs Pending Bills

Name of Semi-Autonomous Government Agency	Principal Amount	Penalties Interest	Sub Total Amount
<b>Ministry of Co-operatives and Micro, Small and Medium Enterprises (MSME)</b>			
Micro and Small Enterprise Authority	154,177,354	-	154,177,354
SACCO Societies Regulatory Authority	-	-	-
<b>Sub-Sub Total</b>	<b>154,177,354</b>	<b>-</b>	<b>154,177,354</b>
<b>Ministry of Agriculture and Livestock Development</b>			
Agricultural Development Corporation	1,100,690,037	55,551,515	1,156,241,552
Agriculture and Food Authority	66,407,293	-	66,407,293
Bukura Agricultural College	106,180,458	-	106,180,458
Commodities Fund	12,934,021	-	12,934,021
Kenya Agricultural and Livestock Research Organisation	-	-	-
Kenya Animal Genetic Resource Centre	101,711,899	-	101,711,899
Kenya Dairy Board	9,683,115	-	9,683,115
Kenya Leather Development Council	127,574,650	-	127,574,650
Kenya Seed Company	1,378,073,556	-	1,378,073,556
Kenya Tsetse and Trypanosomiasis Eradication Council	483,800	-	483,800
Kenya Veterinary Vaccines Production Institute	627,902,935	-	627,902,935
Pest Control Products Board	9,774,301	-	9,774,301
Agricultural Finance Corporation	-	-	-
Chemelil Sugar Company	3,092,624,208	134,294,245	3,226,918,453
National Cereals and Produce Board	4,272,979,768	-	4,272,979,768
Nzoia Sugar Company	4,124,170,351	133,333	4,124,303,684
Muhoroni Sugar Co. Ltd.	1,246,336,552	-	1,246,336,552
Pyrethrum Processing Company of Kenya Ltd	2,307,991,444	777,784,295	3,085,775,739
Tea Board of Kenya	14,594,012	-	14,594,012
<b>Sub Total</b>	<b>18,600,112,400</b>	<b>967,763,388</b>	<b>19,567,875,788</b>
<b>Ministry of Defense</b>			
Kenya Space Agency	-	-	-
Kenya Meat Commission	246,905,803	-	246,905,803
Kenya Shipyards Limited	180,799,179	-	180,799,179
National Defence University-Kenya	51,513,405	-	51,513,405
<b>Sub Total</b>	<b>479,218,387</b>	<b>-</b>	<b>479,218,387</b>
<b>Ministry of Environment and Forestry</b>			
Kenya Forest Service	1,567,892,861	-	1,567,892,861
Kenya Forestry Research Institute	339,443,523	-	339,443,523
<b>Sub Total</b>	<b>1,907,336,384</b>	<b>-</b>	<b>1,907,336,384</b>
<b>Ministry of Energy and Petroleum</b>			
Energy & Petroleum Regulatory Authority	-	-	-
Geothermal Development Company	673,368,924.00	-	673,368,924.00
Kenya Electricity Transmission Company	22,769,460,623.72	-	22,769,460,623.72
Rural Electrification and Renewable Energy Corporation	16,491,155,362.88	-	16,491,155,362.88
Kenya Electricity Generating Company	213,838,763.57	-	213,838,763.57
Kenya Pipeline Company	940,023,451.77	-	940,023,451.77
Kenya Power and Lighting Company	17,693,623,644.10	2,592,697,639.31	20,286,321,283.41

Name of Semi-Autonomous Government Agency	Principal Amount	Penalties Interest	Sub Total Amount
National Oil Corporation of Kenya	9,345,281,417.95	3,840,261,944.07	13,185,543,362.02
<b>Sub Total</b>	<b>68,126,752,188</b>	<b>6,432,959,583</b>	<b>74,559,711,771</b>
<b>Ministry of Health</b>			
Kenya Medical Supplies Authority	4,349,501,783	-	4,349,501,783
Kenya Medical Training College	315,897,092	-	315,897,092
Kenyatta National Hospital	2,301,329,207	-	2,301,329,207
Kenyatta University Teaching and Referral Hospital	-	-	-
Moi Teaching and Referral Hospital	1,734,411,615	-	1,734,411,615
National Hospital Insurance Fund	2,052,757,334	-	2,052,757,334
Kenya Medical Practitioners and Dentist Council	73,990,173	-	73,990,173
The Kenya BioVax Institute Limited	18,693,154	-	18,693,154
Kenya Health Professions Oversight Authority (KHPOA)	1,404,393	-	1,404,393
<b>Sub Total</b>	<b>10,847,984,752</b>	<b>-</b>	<b>10,847,984,752</b>
<b>Ministry of Labour and Social Protection</b>			
National Council for Persons With Disabilities	21,559,654	-	21,559,654
National Employment Authority	-	-	-
<b>Sub Total</b>	<b>21,559,654</b>	<b>-</b>	<b>21,559,654</b>
<b>Ministry of Information, Communications and the Digital Economy</b>			
Information & Communication Technology Authority	-	-	-
Kenya Yearbook Editorial Board	17,959,748	-	17,959,748
Konza Technopolies Development Authority	183,375,000	-	183,375,000
Kenya Broadcasting Corporation	6,436,314,130	-	6,436,314,130
Postal Corporation of Kenya	6,837,695,618	-	6,837,695,618
Kenya Institute of Mass Communication	-	-	-
Media Council of Kenya	-	-	-
<b>Sub Total</b>	<b>13,475,344,496</b>	<b>-</b>	<b>13,475,344,496</b>
<b>Ministry of Education</b>			
Allupe University	20,690,542	-	20,690,542
Bomet University College	8,144,997	-	8,144,997
Chuka University	902,000,000	-	902,000,000
Co-operative University of Kenya	69,194,852	-	69,194,852
Egerton University	7,881,654,289	-	7,881,654,289
Garissa University	139,781,983	-	139,781,983
Jaramogi Oginga Odinga University of Science & Technology	178,491,538	-	178,491,538
Jomo Kenyatta University of Agriculture and Technology	8,672,761,678	-	8,672,761,678
Kaimosi Friends University	22,905,360	-	22,905,360
Karatina University	45,444,270	-	45,444,270
Kenya Institute of Special Education	10,375,430	-	10,375,430



Name of Semi-Autonomous Government Agency	Principal Amount	Penalties Interest	Sub Total Amount
Kenya National Commission for UNESCO	-	-	-
Kenya National Examinations Council	1,304,236,824	-	1,304,236,824
Kenya Universities and Colleges Central Placement Service	23,948,646	-	23,948,646
Kenyatta University	12,391,128,068	-	12,391,128,068
Kibabii University	544,347,620	7,708,644	552,056,264
Kirinyaga University	3,879,000	-	3,879,000
Kisii University	952,981,001	-	952,981,001
Laikipia University	188,140,692	-	188,140,692
Maasai Mara University	754,068,009	-	754,068,009
Machakos University	-	-	-
Masinde Muliro University of Science & Technology	-	-	-
Meru University of Science & Technology	335,869,906	-	335,869,906
Moi University	6,215,247,783	-	6,215,247,783
Muranga University of Technology	489,279,273	-	489,279,273
South Eastern Kenya University	326,733,860	-	326,733,860
Taita Taveta University	383,803,354	-	383,803,354
Technical University of Kenya	9,077,968,207	-	9,077,968,207
Tharaka University	-	-	-
Tom Mboya University	789,445,726	-	789,445,726
Turkana University College	43,921,242	-	43,921,242
TVET Curriculum Development, Assessment and Certification Council	82,500,000	-	82,500,000
University of Eldoret	42,335,949	-	42,335,949
University of Kabianga	431,127,449	-	431,127,449
University of Nairobi	11,939,630,100	-	11,939,630,100
Jomo Kenyatta Foundation	716,035,906	-	716,035,906
Kenya Literature Bureau	369,245,790	-	369,245,790
Kenya National Qualifications Authority	-	-	-
Eldoret National Polytechnic	582,458,451	-	582,458,451
Mama Ngina University College	4,646,414	-	4,646,414
Kisumu National Polytechnic	113,265,699	-	113,265,699
Kabete National Polytechnic	40,134,169	-	40,134,169
Kenya Education Management Institute	2,179,061	-	2,179,061
Sigalagala National Polytechnic	33,474,076	-	33,474,076
Meru National Polytechnic	15,650,235	-	15,650,235
Kisii National Polytechnic	-	-	-
Kenya Coast National Polytechnic	-	-	-
<b>Sub Total</b>	<b>66,149,127,449</b>	<b>7,708,644</b>	<b>66,156,836,093</b>
<b>Ministry of Lands, Public Works, Housing and Urban Development</b>			
National Construction Authority	756,995,090	-	756,995,090
<b>Sub Total</b>	<b>756,995,090</b>	<b>-</b>	<b>756,995,090</b>
<b>Ministry of Mining, Blue Economy and Maritime Affairs</b>			
Kenya Marine and Fisheries Research Institute	-	-	-
Kenya National Shipping Line	35,583,105	-	35,583,105
Bandari Maritime Academy	35,428,527	-	35,428,527

Name of Semi-Autonomous Government Agency	Principal Amount	Penalties Interest	Sub Total Amount
<b>Sub Total</b>	<b>71,011,632</b>	<b>-</b>	<b>71,011,632</b>
<b>Ministry of Public Service, Performance and Delivery Management</b>			
Kenya School of Government	1,248,862,804	-	1,248,862,804
Human Resource Management Professional Examination Board	19,407,420	-	19,407,420
<b>Sub Total</b>	<b>1,268,270,224</b>	<b>-</b>	<b>1,268,270,224</b>
<b>Ministry of Roads and Transport</b>			
Kenya Civil Aviation Authority	918,016,998	-	918,016,998
Kenya National Highways Authority	82,297,873,624	4,886,209,215	87,184,082,839
Kenya Roads Board	-	-	-
Kenya Rural Roads Authority	66,065,159,749	1,081,033,987	67,146,193,736
Kenya Urban Roads Authority	13,618,613,333	389,682,847	14,008,296,180
National Transport and Safety Authority	75,925,231.09	0,000	75,925,231.09
Kenya Ports Authority	-	-	-
Kenya Railways Corporation	9,219,523,005	-	9,219,523,005
Nairobi Metropolitan Area Transport Authority	1,599,349,598	754,530,480	2,353,880,078
<b>Sub Total</b>	<b>173,794,461,537</b>	<b>7,111,456,529</b>	<b>180,905,918,066</b>
<b>Ministry of Tourism, Wildlife and Heritage</b>			
Kenya Tourism Board	49,420,539	-	49,420,539
Kenya Utalii College	667,095,667	-	667,095,667
Kenya Wildlife Service	1,344,248,551	-	1,344,248,551
Tourism Fund	398,426,416	-	398,426,416
Tourism Regulatory Authority	9,938,842	-	9,938,842
Tourism Research Institute	-	-	-
<b>Sub Total</b>	<b>2,469,130,015</b>	<b>-</b>	<b>2,469,130,015</b>
<b>Ministry of Trade, Investments and Industry</b>			
Anti-Counterfeit Authority	-	-	-
Kenya Industrial Property Institute	116,000	-	116,000
Kenya Industrial Research and Development Institute	751,931,886	-	751,931,886
East African Portland Cement Company	12,424,491,304	-	12,424,491,304
Numerical Machining Complex	40,475,769	-	40,475,769
Golf Hotel	65,564,761	-	65,564,761
Sunset Hotel	-	3,231,890	3,231,890
Scrap Metal Council	-	-	-
Kenya Development Corporation	671,773,599	-	671,773,599
Rivatex East Africa Limited	228,949,138	-	228,949,138
<b>Sub Total</b>	<b>14,183,302,458</b>	<b>3,231,890</b>	<b>14,186,534,348</b>
<b>Ministry of Water, Sanitation and Irrigation</b>			
Athi Water Works Development Agency	1,375,283,839	-	1,375,283,839
Kenya Water Institute	689,842,400	-	689,842,400
Lake Victoria North Water Works Development Agency	128,390,260	-	128,390,260
National Irrigation Authority	231,971,860	-	231,971,860
Tana Water Works Development Agency	669,993,604	-	669,993,604
Tanathi Water Works Development Agency	5,893,685,036	-	5,893,685,036

Name of Semi-Autonomous Government Agency	Principal Amount	Penalties Interest	Sub Total Amount
North Rift Valley Water Works Development Agency	22,071,383	-	22,071,383
Regional Center on Ground Water Resources Education Training and Research	18,671,454	-	18,671,454
<b>Sub Total</b>	<b>9,029,909,837</b>	<b>-</b>	<b>9,029,909,837</b>
<b>Ministry of Youth Affairs, Sports and the Arts</b>			
Sports Kenya	433,762,826	-	433,762,826
Presidents Award - Kenya	-	-	-
<b>Sub Total</b>	<b>433,762,826</b>	<b>-</b>	<b>433,762,826</b>
<b>The National Treasury and Economic Planning</b>			
Capital Markets Authority	7,555,913	-	7,555,913
Competition Authority of Kenya	-	-	-
Insurance Regulatory Authority	-	-	-
Kenya Deposit Insurance Corporation	-	-	-
Kenya Revenue Authority	8,040,923,363	-	8,040,923,363
Kenya Trade Network Agency	-	-	-
Local Authorities Provident Fund	-	-	-
National Coordinating Agency for Population & Development	-	-	-
National Government Constituency Development Fund	-	-	-
Privatisation Commission	-	-	-
Unclaimed Financial Assets Authority	85,571,000	-	85,571,000
Registration of Certified Public Secretaries Board	-	-	-
Policy Holders Compensation Fund	34,482,202	-	34,482,202
Kenya Institute of Supplies Examination Board	29,670,278	-	29,670,278
<b>Sub Total</b>	<b>8,198,202,756</b>	<b>-</b>	<b>8,198,202,756</b>
<b>Ministry of East African Community (EAC), the ASALs and Regional Development</b>			
Ewaso Ng'iro South Development Authority	282,336,747	-	282,336,747
Kerio Valley Development Authority	259,075,882	-	259,075,882
Lake Basin Development Authority	4,596,003,638	-	4,596,003,638
National Drought Management Authority	186,582,003	-	186,582,003
Tana and Athi Rivers Development Authority	160,228,607	-	160,228,607
<b>Sub Total</b>	<b>5,484,226,876</b>	<b>-</b>	<b>5,484,226,876</b>
<b>Ministry of Interior and National Administration</b>			
NGOs Co-ordination Board	13,652,977	-	13,652,977
<b>Sub Total</b>	<b>13,652,977</b>	<b>-</b>	<b>13,652,977</b>
<b>The State Law Office</b>			
Council for Legal Education	4,750,062	-	4,750,062
Kenya School of Law	161,172,126	-	161,172,126
Business Registration Service	16,379,821	-	16,379,821
<b>Sub Total</b>	<b>182,302,009</b>	<b>-</b>	<b>182,302,009</b>
<b>Ministry of Gender, Culture, The Arts and Heritage</b>			
Bomas of Kenya	354,167,636.28	0,000	354,167,636.28
National Museums of Kenya	819,423.00	0,000	819,423.00

Name of Semi-Autonomous Government Agency	Principal Amount	Penalties Interest	Sub Total Amount
Women Enterprise Fund	164,139,879.00	0,000	164,139,879.00
<b>Sub Total</b>	<b>519,126,938</b>	<b>-</b>	<b>519,126,938</b>
<b>TOTAL</b>	<b>396,165,968,240</b>	<b>14,523,120,034</b>	<b>410,689,088,274</b>

*Source: The National Treasury*

## Annex VII: MDAs Development Expenditure

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Revised Gross Estimates (Kshs.)	Revised Net Estimates (Kshs.)	Revised AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
D1023	State Department for Correctional Services	40,000,000	40,000,000	-	-		-	-
D1024	State Department for Immigration and Citizen Services	4,396,200,000	1,696,200,000	2,700,000,000	-	3,141,384,048	-	71
D1025	National Police Service	35,000,000	35,000,000	-	-	-	-	-
D1026	State Department for Internal Security and National Administration	360,200,000	360,200,000	-	152,600,000	152,600,000	42	42
D1032	State Department for Devolution	2,653,000,000	2,653,000,000	-	435,770,410	503,530,798	16	19
D1036	State Department for the ASALs and Regional Development	3,927,530,516	3,630,970,516	296,560,000	-	633,298,688	-	16
D1041	Ministry of Defence	1,534,000,000	-	1,534,000,000	-		-	-
D1064	State Department for Vocational and Technical Training	5,111,600,000	1,716,600,000	3,395,000,000	528,842,814	76,466,853	31	1
D1065	State Department for Higher Education and Research	1,220,000,000	1,180,000,000	40,000,000	-		-	-
D1066	State Department for Basic Education	14,361,000,000	13,432,000,000	929,000,000	7,145,993,245	6,020,462,957	53	42
D1071	The National Treasury	52,504,355,380	30,387,665,552	22,116,689,828	3,575,901,626	4,645,117,770	12	9
D1072	State Department for Economic Planning	68,623,687,681	68,563,687,681	60,000,000	7,840,184,161	14,159,339,561	11	21
D1082	State Department for Medical Services	27,739,033,334	16,387,700,000	11,351,333,334	1,693,284,783	3,942,556,783	10	14
D1083	State Department for Public Health and Professional Standards	4,289,000,000	4,289,000,000	-	294,638,142	1,404,368,242	7	33
D1091	State Department for Roads	119,911,779,946	66,232,714,989	53,679,064,957	16,654,228,521	24,718,022,304	25	21
D1092	State Department of Transport	32,007,000,000	2,235,000,000	29,772,000,000	148,408,552	216,749,940	7	1
D1093	State Department for Shipping and Maritime Affairs	750,000,000	-	750,000,000	-	-	-	-
D1094	State Department for Housing and Urban Development	85,195,800,000	20,037,000,000	65,158,800,000	969,602,040	9,148,342,341	5	11
D1095	State Department for Public Works	224,000,000	124,000,000	100,000,000	-		-	-
D1104	State Department for Irrigation	20,228,590,000	13,722,590,000	6,506,000,000	3,848,654,932	4,822,268,346	28	24
D1109	State Department of Water and Sanitation	44,100,590,000	21,735,590,000	22,365,000,000	1,797,937,659	4,366,142,993	8	10
D1112	State Department for Lands and Physical Planning	2,379,000,000	1,729,000,000	650,000,000	750,000,000	861,604,000	43	36
D1122	State Department for Information Communications and Technology & Digital Economy	16,489,700,000	4,667,700,000	11,822,000,000	1,010,306,745	2,350,879,282	22	14
D1132	State Department for Sports	16,464,000,000	-	16,464,000,000	-	1,991,041,677	-	12
D1134	State Department for Culture and Heritage	70,000,000	70,000,000	-	-	-	-	-
D1135	State Department for Youth Affairs	1,535,069,490	1,535,069,490	-	194,084,866	24,278,433	13	2
D1152	State Department for Energy	44,177,480,497	16,103,200,000	28,074,280,497	3,143,065,382	3,192,871,002	20	7
D1162	State Department for Livestock Development	7,966,000,000	5,466,000,000	2,500,000,000	377,015,396	697,100,612	7	9
D1166	State Department for the Blue Economy and Fisheries	7,892,900,000	7,167,900,000	725,000,000	2,292,704,949	3,455,906,045	32	44
D1169	State Department for Crop Development	26,333,074,896	23,841,786,958	2,491,287,938	8,058,195,020	4,509,340,295	34	17

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Revised Gross Estimates (Kshs.)	Revised Net Estimates (Kshs.)	Revised AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
D1173	State Department for Cooperatives	2,000,000,000	2,000,000,000	-	1,500,000,000	1,750,000,000	75	88
D1174	State Department for Trade	290,000,000	290,000,000	-	-	-	-	-
D1175	State Department for Industry	3,343,870,000	3,343,870,000	-	1,144,744,106	2,124,423,056	34	64
D1176	State Department for Micro, Small and Medium Enterprises Development	4,528,500,000	4,428,500,000	100,000,000	2,000,852,719	1,470,381,400	45	32
D1177	State Department for Investment Promotion	1,200,000,000	1,200,000,000	-	600,000,000	230,320,876	50	19
D1184	State Department for Labour and Skills Development	100,000,000	100,000,000	-	5,007,790	11,983,400	5	12
D1185	State Department for Social Protection and Senior Citizen Affairs	1,907,621,000	1,907,621,000	-	350,584,884	1,151,021,365	18	60
D1193	State Department for Petroleum	3,500,000,000	-	3,500,000,000	-	413,975,398	-	12
D1202	State Department for Tourism	470,000,000	-	470,000,000	-	-	-	-
D1203	State Department for Wildlife	360,000,000	125,000,000	235,000,000	-	34,434,191	-	10
D1212	State Department for Gender and Affirmative Action	3,584,850,000	3,384,850,000	200,000,000	1,604,499,900	1,605,722,000	47	45
D1213	State Department for Public Service	363,945,784	103,000,000	260,945,784	-	-	-	-
D1252	The State Law Office	157,000,000	157,000,000	-	-	-	-	-
D1261	The Judiciary	826,600,000	826,600,000	-	-	236,637,410	-	29
D1271	Ethics and Anti-Corruption Commission	30,000,000	30,000,000	-	-	11,951,575	-	40
D1291	Office of the Director of Public Prosecutions	26,000,000	26,000,000	-	-	-	-	-
D1331	State Department for Environment and Climate Change	1,307,796,186	1,237,796,186	70,000,000	177,717,173	75,413,718	14	6
D1332	State Department for Forestry	3,048,000,000	1,500,000,000	1,548,000,000	34,450,677	348,583,960	2	11
D2043	Parliamentary Joint Services	1,118,109,114	1,118,109,114	-	-	959,913,443	-	86
D2091	Teachers Service Commission	395,329,000	395,329,000	-	200,000,000	63,682,400	51	16
D2111	Auditor General	79,000,000	69,000,000	10,000,000	9,921,573	17,221,401	14	22
D2141	National Gender and Equality Commission	10,000,000	10,000,000	-	-	-	-	-
TOTAL		641,166,212,824	351,292,250,486	289,873,962,338	68,539,198,063	105,539,338,562	20	16

**Source:** Published Budget Documents (NT) for FY 2024/25 and Ministries Departments and Agencies

## Annex VIII: Recurrent Expenditure

VOTE CODE	VOTE NAME	Revised Gross Estimates	Revised Net Estimates	Revised AIA	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
R1011	The Executive Office of the President	3,584,474,631	3,579,474,631	5,000,000	569,368,059	544,648,077	16	15
R1012	Office of the Deputy President	2,598,152,997	2,594,852,997	3,300,000	331,836,751	425,870,658	13	16
R1013	Office of the Prime Cabinet Secretary	721,710,705	721,710,705	-	91,223,155	136,121,508	13	19
R1014	State Department for Parliamentary Affairs	363,912,950	363,912,950	-	54,308,145	61,378,070	15	17
R1015	State Department for Performance and Delivery Management	507,850,137	507,850,137	-	85,471,018	73,353,706	17	14
R1016	State Department for Cabinet Affairs	228,672,243	228,672,243	-	29,302,326	28,980,369	13	13
R1017	State House	4,307,531,658	4,305,431,658	2,100,000	1,654,059,728	1,071,087,749	38	25
R1023	State Department for Correctional Services	34,389,656,068	34,383,156,068	6,500,000	4,614,982,645	8,191,941,690	13	24
R1024	State Department for Immigration and Citizen Services	9,874,250,744	8,629,250,744	1,245,000,000	2,561,759,382	2,688,981,550	30	27
R1025	National Police Service	108,642,444,423	108,642,444,423	-	27,165,033,796	29,010,050,308	25	27
R1026	State Department for Internal Security and National Administration	27,825,134,955	27,732,214,955	92,920,000	5,632,979,472	8,606,062,936	20	31
R1032	State Department of Devolution	1,442,919,920	1,442,919,920	-	274,806,513	264,570,772	19	18
R1036	State Department for the ASALs and Regional Development	4,805,686,511	4,327,186,511	478,500,000	1,055,376,089	1,742,809,744	24	36
R1041	Ministry of Defence	171,418,061,938	165,985,661,938	5,432,400,000	36,269,315,138	40,764,953,729	22	24
R1053	State Department for Foreign Affairs	20,013,151,348	19,863,151,348	150,000,000	4,233,902,353	4,802,318,562	21	24
R1054	State Department for Diaspora Affairs	637,826,702	637,826,702	-	69,362,606	82,002,243	11	13
R1064	State Department for Vocational and Technical Training	23,096,786,255	18,302,786,255	4,794,000,000	5,710,773,995	6,307,481,861	31	27
R1065	State Department for Higher Education and Research	119,242,899,167	74,087,899,167	45,155,000,000	13,005,872,700	35,580,391,595	18	30
R1066	State Department for Basic Education	116,847,025,768	114,809,025,768	2,038,000,000	25,464,971,810	26,038,647,076	22	22
R1071	The National Treasury	66,721,428,408	51,668,854,053	15,052,574,355	10,557,321,503	13,083,721,445	20	20
R1072	State Department of Economic Planning	3,246,548,155	3,005,448,155	241,100,000	462,142,038	712,019,172	15	22
R1082	State Department for Medical Services	64,242,350,155	41,865,350,155	22,377,000,000	6,920,952,942	10,009,391,890	17	16
R1083	State Department for Public Health and Professional Standards	22,585,922,035	14,565,922,035	8,020,000,000	1,991,671,281	4,874,043,630	14	22
R1091	State Department for Roads	72,072,170,790	1,525,170,790	70,547,000,000	209,301,156	10,542,905,235	14	15
R1092	State Department of Transport	16,337,286,839	2,258,286,839	14,079,000,000	394,956,495	405,208,937	17	2
R1093	State Department for Shipping and Maritime Affairs	2,222,966,147	372,966,147	1,850,000,000	48,142,516	348,776,146	13	16
R1094	State Department for Housing and Urban Development	1,302,950,967	1,216,950,967	86,000,000	167,497,420	248,439,366	14	19
R1095	State Department for Public Works	3,681,142,270	2,731,142,270	950,000,000	424,156,893	627,306,454	16	17
R1104	State Department for Irrigation	1,178,321,500	820,321,500	358,000,000	80,914,290	289,526,970	10	25
R1109	State Department of Water and Sanitation	5,739,696,084	2,481,696,084	3,258,000,000	408,609,410	1,293,760,402	16	23
R1112	State Department for Lands and Physical Planning	4,135,650,000	3,384,650,000	751,000,000	501,169,121	883,059,047	15	21

VOTE CODE	VOTE NAME	Revised Gross Estimates	Revised Net Estimates	Revised AIA	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
R1122	State Department for Information Communications Technology & Digital Economy	3,508,254,349	2,048,254,349	1,460,000,000	283,152,181	517,923,828	14	15
R1123	State Department for Broadcasting & Telecommunications	5,707,839,032	3,042,839,032	2,665,000,000	742,372,452	859,318,869	24	15
R1132	State Department for Sports	1,091,510,286	613,710,286	477,800,000	78,440,884	175,177,167	13	16
R1134	State Department for Culture and Heritage	2,757,265,284	2,216,765,284	540,500,000	346,257,136	451,194,426	16	16
R1135	State Department for Youth Affairs	1,903,155,341	1,705,655,341	197,500,000	356,763,074	352,598,608	21	19
R1152	State Department for Energy	9,882,118,087	907,118,087	8,975,000,000	145,550,795	216,881,042	16	2
R1162	State Department for Livestock Development	5,293,237,448	3,730,037,448	1,563,200,000	459,469,290	1,205,169,522	12	23
R1166	State Department for the Blue Economy and Fisheries	2,448,184,460	2,378,184,460	70,000,000	361,019,140	508,997,814	15	21
R1169	State Department for Crop Development	15,702,807,296	6,753,457,296	8,949,350,000	1,068,492,751	2,057,147,589	16	13
R1173	State Department for Cooperatives	6,709,708,765	5,557,708,765	1,152,000,000	66,284,782	1,081,307,791	1	16
R1174	State Department for Trade	3,071,742,233	1,450,152,233	1,621,590,000	136,243,046	669,799,428	9	22
R1175	State Department for Industry	2,207,413,227	1,768,413,227	439,000,000	228,740,059	350,188,189	13	16
R1176	State Department for Micro, Small and Medium Enterprises Development	1,487,046,750	1,028,846,750	458,200,000	213,063,768	213,557,830	21	14
R1177	State Department for Investment Promotion	1,165,686,422	658,686,422	507,000,000	72,038,011	251,212,799	11	22
R1184	State Department for Labour and Skills Development	4,268,536,768	1,588,436,768	2,680,100,000	219,857,754	860,579,728	14	20
R1185	State Department for Social Protection and Senior Citizen Affairs	33,261,432,733	33,157,332,733	104,100,000	7,600,250,475	7,838,434,850	23	24
R1192	State Department for Mining	994,870,257	894,870,257	100,000,000	83,969,742	146,278,923	9	15
R1193	State Department for Petroleum	27,319,209,736	319,209,736	27,000,000,000	36,390,244	3,143,332,507	11	12
R1202	State Department for Tourism	9,845,614,503	541,904,503	9,303,710,000	62,189,312	77,882,276	11	1
R1203	State Department for Wildlife	12,054,075,372	3,898,075,372	8,156,000,000	355,795,468	3,132,570,931	9	26
R1212	State Department for Gender and Affirmative Action	1,998,788,643	1,863,788,643	135,000,000	183,430,957	453,590,687	10	23
R1213	State Department for Public Service	18,658,486,786	15,708,886,786	2,949,600,000	3,132,211,568	3,896,833,125	20	21
R1221	State Department for East African Community	572,743,428	572,743,428	-	62,868,152	84,033,660	11	15
R1252	The State Law Office	5,272,003,368	4,707,323,368	564,680,000	843,648,260	935,432,322	18	18
R1261	The Judiciary	21,018,400,000	21,018,400,000	-	4,086,587,416	4,594,028,476	19	22
R1271	Ethics and Anti-Corruption Commission	4,113,630,000	4,099,930,000	13,700,000	534,477,294	1,188,019,371	13	29
R1281	National Intelligence Service	46,351,000,000	46,351,000,000	-	13,326,927,527	11,214,874,798	29	24
R1291	Office of the Director of Public Prosecutions	3,959,020,000	3,957,020,000	2,000,000	559,823,450	853,973,953	14	22
R1311	Office of the Registrar of Political Parties	1,927,814,682	1,927,814,682	-	466,831,466	468,352,982	24	24
R1321	Witness Protection Agency	697,134,000	697,134,000	-	180,676,272	174,092,696	26	25
R1331	State Department for Environment & Climate Change	3,153,540,214	2,234,640,214	918,900,000	384,249,637	418,592,017	17	13
R1332	State Department for Forestry	9,031,680,111	4,481,680,111	4,550,000,000	763,554,004	1,760,727,452	17	19
R2011	Kenya National Commission on Human Rights	478,039,387	478,039,387	-	106,311,740	109,713,079	22	23
R2021	National Land Commission	1,782,188,898	1,782,188,898	-	431,266,165	834,866,319	24	47
R2031	Independent Electoral and Boundaries Commission	3,817,732,834	3,817,732,834	-	643,697,214	727,347,322	17	19



VOTE CODE	VOTE NAME	Revised Gross Estimates	Revised Net Estimates	Revised AIA	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates
R2041	Parliamentary Service Commission	1,287,266,307	1,287,266,307	-	185,082,998	176,343,128	14	14
R2042	National Assembly	24,868,564,575	24,863,564,575	5,000,000	3,693,035,450	4,661,779,024	15	19
R2043	Parliamentary Joint Services	6,187,382,408	6,153,382,408	34,000,000	850,925,960	1,230,023,800	14	20
R2044	Senate	7,404,177,595	7,404,177,595	-	1,407,281,071	1,590,477,080	19	21
R2051	Judicial Service Commission	660,115,164	660,115,164	-	103,542,437	129,020,962	16	20
R2061	The Commission on Revenue Allocation	364,348,789	364,348,789	-	34,531,728	109,677,170	9	30
R2071	Public Service Commission	3,476,510,559	3,461,510,559	15,000,000	598,623,440	790,423,106	17	23
R2081	Salaries and Remuneration Commission	452,736,206	452,736,206	-	49,779,495	96,431,726	11	21
R2091	Teachers Service Commission	347,492,589,260	346,834,589,260	658,000,000	81,883,109,957	86,075,284,737	24	25
R2101	National Police Service Commission	1,008,040,920	1,008,040,920	-	128,826,482	136,474,617	13	14
R2111	Auditor General	8,024,899,030	7,617,899,030	407,000,000	1,057,857,907	1,643,712,376	14	20
R2121	Controller of Budget	704,251,897	702,251,897	2,000,000	69,227,472	98,049,184	10	14
R2131	The Commission on Administrative Justice	636,521,142	636,521,142	-	86,391,734	133,971,832	14	21
R2141	National Gender and Equality Commission	407,702,500	407,702,500	-	62,047,742	86,431,015	15	21
R2151	Independent Policing Oversight Authority	1,088,640,481	1,088,640,481	-	216,378,087	265,701,858		24
CFS 050	Public Debt	1,910,480,965,746	1,910,480,965,746	-	326,718,641,679	325,522,939,733.00	17	17
CFS 051	Pensions & Gratuities	223,146,773,734	223,146,773,734	-	32,137,267,515	32,137,267,515.00	14	14
CFS 052	Salaries, Allowances & Miscellaneous (including Guaranteed Debt)	4,209,674,431	4,209,674,431	-	624,912,794	945,552,820	15	22
	<b>Total</b>	<b>2,137,837,413,910</b>	<b>2,137,837,413,910</b>	<b>-</b>	<b>359,480,821,987</b>	<b>358,605,760,068</b>	<b>17</b>	<b>17</b>
	<b>Total-Recurrent</b>	<b>3,729,427,653,913</b>	<b>3,445,780,329,558</b>	<b>283,647,324,355</b>	<b>639,571,906,177</b>	<b>717,393,404,952</b>	<b>19</b>	<b>19</b>

*Source: Published Budget Documents (NT) for FY 2024/25 and Ministries Departments and Agencies*

## Annex IX: Development Expenditure by Sector

Name of the Sector	Revised gross Estimates	Revised Net Estimates	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	% of Development Budget to Sector Budget
Agriculture, Rural and Urban Development	44,570,974,896	38,204,686,958	11,477,915,365	9,523,950,952	30	21	60
Energy, Infrastructure and ICT	302,255,760,443	109,399,614,989	21,925,611,240	40,040,840,267	20	13	68
General Economics and Commercial Affairs	15,759,900,516	14,893,340,516	5,245,596,825	6,208,424,019	35	39	35
Health	32,028,033,334	20,676,700,000	1,987,922,926	5,346,925,025	10	17	27
Education	21,087,929,000	16,723,929,000	7,874,836,059	6,160,612,209	47	29	3
Governance, Justice, Law and Order	5,714,000,000	3,014,000,000	152,600,000	3,542,573,033	5	62	2
Public Administration and International Relations	125,342,097,959	102,894,462,347	11,861,777,770	20,285,122,973	12	16	42
National Security	1,534,000,000	-	-	-		-	1
Social Protection, Culture and Recreation	23,661,540,490	6,997,540,490	2,154,177,440	4,784,046,875	31	20	34
Environment Protection, Water and Natural Resources	69,044,976,186	38,320,976,186	5,858,760,440	9,646,843,208	15	14	68
<b>Total</b>	<b>640,999,212,824</b>	<b>351,125,250,486</b>	<b>68,539,198,063</b>	<b>105,539,338,562</b>	<b>20</b>	<b>16</b>	<b>29</b>

**Source:** Published Budget Documents (NT) for FY 2024/25 and Ministries Departments and Agencies

## Annex X: Recurrent Expenditure by Sector

Sector Name	Revised Gross Estimates (Kshs.)	Revised Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	% Recurrent Budget to Sector Budget
Agriculture, Rural and Urban Development	29,362,068,102	18,028,518,102	2,821,416,466	5,489,240,291	16	19	40
Energy, Infrastructure and ICT	142,033,938,217	14,421,938,217	2,451,520,152	16,910,092,384	17	12	32
General Economics and Commercial Affairs	29,865,641,839	15,905,641,839	1,896,803,219	4,470,791,717	12	15	65
Health	86,828,272,190	56,431,272,190	8,912,624,223	14,883,435,520	16	17	73
Education	606,679,300,450	554,034,300,450	126,064,728,462	154,001,805,269	23	25	97
Governance, Justice, Law and Order	225,179,759,526	223,254,959,526	47,907,603,155	58,165,625,136	21	26	98
Public Administration and International Relations	176,439,325,148	157,572,650,793	29,578,053,018	35,713,793,880	19	20	58
National Security	217,769,061,938	212,336,661,938	49,596,242,665	51,979,828,527	23	24	99
Social Protection, Culture and Recreation	45,280,689,055	41,145,689,055	8,785,000,281	10,131,575,465	21	22	66
Environment Protection, Water and Natural Resources	32,152,183,538	14,811,283,538	2,077,092,551	7,041,456,694	14	22	32
<b>Total</b>	<b>1,591,590,240,003</b>	<b>1,307,942,915,648</b>	<b>280,091,084,190</b>	<b>358,787,644,884</b>	<b>21</b>	<b>23</b>	<b>71</b>

**Source:** Published Budget Documents (NT) for FY 2024/25 and Ministries Departments and Agencies

## Annex XI: Total Expenditure by Sector

Sector Name	Revised Gross Estimates (Kshs.)	Revised Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	% Sector Allocation to MDAs Total Budget
Agriculture, Rural and Urban Development	73,933,042,998	56,233,205,060	14,299,331,830	15,013,191,243	25	20	3
Energy, Infrastructure and ICT	444,289,698,660	123,821,553,206	24,377,131,392	56,950,932,651	20	13	20
General Economics and Commercial Affairs	45,625,542,355	30,798,982,355	7,142,400,044	10,679,215,736	23	23	2
Health	118,856,305,524	77,107,972,190	10,900,547,148	20,230,360,545	14	17	5
Education	627,767,229,450	570,758,229,450	133,939,564,521	160,162,417,478	23	26	28
Governance, Justice, Law and Order	230,893,759,526	226,268,959,526	48,060,203,155	61,708,198,169	21	27	10
Public Administration and International Relations	301,781,423,107	260,467,113,140	41,439,830,788	55,998,916,853	16	19	14
National Security	219,303,061,938	212,336,661,938	49,596,242,665	51,979,828,527	23	24	10
Social Protection, Culture and Recreation	68,942,229,545	48,143,229,545	10,939,177,720	14,915,622,340	23	22	3
Environment Protection, Water and Natural Resources	101,197,159,724	53,132,259,724	7,935,852,990	16,688,299,902	15	16	5
<b>MDAs Total</b>	<b>2,232,589,452,827</b>	<b>1,659,068,166,134</b>	<b>348,630,282,253</b>	<b>464,326,983,445</b>	<b>21</b>	<b>21</b>	<b>100</b>

**Source:** Published Budget Documents (NT) for FY 2024/25 and Ministries Departments and Agencies

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