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# Annex 1-Minutes of the Committee Proceedings





**MINUTES OF HUNDRED AND NINETY-FOURTH (194<sup>TH</sup>) MEETING OF THE SENATE STANDING COMMITTEE ON FINANCE AND BUDGET HELD ON WEDNESDAY, 12<sup>TH</sup> MARCH, 2025 IN GROUND FLOOR BOARDROOM, COUNTY HALL, PARLIAMENT BUILDINGS AT 8.00 A.M.**

**PRESENT**

1. Sen. (Capt.) Ali Ibrahim Roba, EGH, MP	-	<b>Chairperson</b>
2. Sen. (Dr.) Boni Khalwale, CBS, MP	-	Member
3. Sen. Mohamed Faki Mwinyihaji, CBS, MP	-	Member
4. Sen. Shakila Abdalla Mohamed, MP	-	Member
5. Sen. Eddy Oketch Gicheru, MP	-	Member
6. Sen. Mariam Sheikh, MP	-	Member
7. Sen. Esther Okenyuri, MP	-	Member

**ABSENT WITH APOLOGY**

8. Sen. Maureen Tabitha Mutinda, MP	-	<b>Vice-Chairperson</b>
9. Sen. Richard Momoima Onyonka, MP	-	Member

**SECRETARIAT**

1. Mr. Christopher Gitonga	-	Clerk Assistant
2. Ms. Beverlyne Chivadika	-	Clerk Assistant
3. Ms. Lucy Radoli	-	Legal Counsel
4. Mr. Solomon Alubala	-	Fiscal Analyst
5. Mr. Kiminza Kioko	-	Fiscal Analyst
6. Mr. Constant Wamayuyi	-	Research Officer
7. Ms. Hamun Mohamud	-	Research Officer
8. Ms. Rose Ometere	-	Audio Officer
9. Mr. Stanley Gekore	-	Media Relations Officer

**MIN/SEN/SCF&B/1123/2025      PRELIMINARIES**

The Chairperson called the meeting to order at 8:30 a.m. This was followed by a word of prayer, and a round of introduction.

**MIN/SEN/SCF&B/1124/2024      ADPOTION OF THE AGENDA**

The agenda was adopted after being proposed by Sen. Mariam Sheikh, MP, and seconded by Sen. Shakila Abdalla Mohamed, MP, as listed below-

1. Prayer;
2. Introduction;
3. Adoption of the Agenda;
4. Confirmation of Minutes of 181<sup>st</sup>, 182<sup>nd</sup>, 183<sup>rd</sup>, 184<sup>th</sup>, 188<sup>th</sup>, 189<sup>th</sup>, 190<sup>th</sup>, 191<sup>st</sup>, 192<sup>nd</sup> and 193<sup>rd</sup> Sittings;
5. Matters arising from the minutes of the previous sitting;
6. Resumption of consideration and adoption of the report on the Medium-Term Debt Management Strategy;
7. Consideration and adoption of the report on 2025 Budget Policy Statement;
8. Any Other Business; and
9. Adjournment and Date of the Next Meeting

**MIN/SEN/SCF&B/1125/2025**      **CONFIRMATION OF MINUTES OF THE PREVIOUS SITTING**

- a) The Minutes of Hundred and Eighty-Ninth (189<sup>th</sup>) meeting held on Monday, 10<sup>th</sup> March, 2025 at 9:00 a.m. were confirmed as a true record of the proceedings of the Committee having been proposed by Sen. Shakila Abdalla Mohamed, MP, and seconded by Sen. Mariam Sheikh, MP.
- b) The Minutes of Hundred and Ninetieth (190<sup>th</sup>) meeting held on Monday, 10<sup>th</sup> March, 2025 at 2:00 p.m. were confirmed as a true record of the proceedings of the Committee having been proposed by Sen. Mariam Sheikh, MP, and seconded by Sen. Shakila Abdalla Mohamed, MP.
- c) The Minutes of Hundred and Ninety-First (191<sup>st</sup>) meeting held on Monday, 10<sup>th</sup> March, 2025 at 4:30 p.m. were confirmed as a true record of the proceedings of the Committee having been proposed by Sen. Shakila Abdalla Mohamed, MP, and seconded by Sen. Mariam Sheikh, MP.
- d) The Minutes of Hundred and Ninetieth (192<sup>nd</sup>) meeting held on Tuesday, 11<sup>th</sup> March, 2025 at 9:00 a.m. were confirmed as a true record of the proceedings of the Committee having been proposed by Sen. Mariam Sheikh, MP, and seconded by Sen. Shakila Abdalla Mohamed, MP.
- e) The Minutes of Hundred and Ninety-Third (193<sup>rd</sup>) meeting held on Tuesday, 11<sup>th</sup> March, 2025 at 11:30 a.m. were confirmed as a true record of the proceedings of the Committee having been proposed by Sen. Shakila Abdalla Mohamed, MP, and seconded by Sen. Mariam Sheikh, MP.

**MIN/SEN/SCF&B/1126/2025**      **MATTERS ARISING FROM MINUTES OF THE PREVIOUS SITTINGS**

**Ex. Min/Sen/SCF&B/1121/2025 Any Other Business**

The Committee was informed that National Treasury and Economic Planning submitted written submissions on the 2025 Budget Policy Statement (BPS) and the 2025 Medium-Term Debt Management Strategy (MTDS) after failing to appear before the Committee to provide clarification on the issues that had been identified as well as those raised by stakeholders during public participation. The Committee noted that written submissions cannot provide clarifications matters that Committee may raise or raised by stakeholders

Following deliberations, it was resolved that the submissions were not admissible and that Cabinet Secretary should appear before the Committee, as earlier resolved and provide information required.

**MIN/SEN/SCF&B/1127/2025 RESUMPTION OF CONSIDERATION OF THE DRAFT REPORT ON MEDIUM-TERM DEBT MANAGEMENT STRATEGY**

The Committee resumed consideration of the report on the 2025 Medium Term Debt Management Strategy. The Committee also noted the need to make an observation on the lowered Central Bank Rate (CBK) and the interest rate charged by commercial banks.

**MIN/SEN/SCF&B/1128/2025 ADOPTION OF THE DRAFT REPORT ON MEDIUM-TERM DEBT MANAGEMENT STRATEGY**

Having considered the report on the 2025 MTDS, the Committee unanimously adopted the report having been proposed by Sen. Shakila Abdalla Mohamed, MP, and seconded by Sen. Eddy Oketch Gicheru, MP, with the following financial recommendations-

- a) That, the fiscal deficit target for the medium term be approved at 4.6% of GDP for the FY 2025/26; 3.8% of GDP for FY 2026/27 and 3.5% of GDP for FY 2027/28, in line with the fiscal consolidation path; and
- b) That, the borrowing strategy be approved at 35% for net external borrowing and 65% for net domestic borrowing as contained in the 2025 Medium Term Debt Management Strategy

**MIN/SEN/SCF&B/1129/2025 CONSIDERATION OF THE REPORT ON THE 2025 BUDGET POLICY STATEMENT**

The Committee considered the report on the 2025 Budget Policy Statement. The report comprised of the following: overview of the 2025 BPS (macroeconomic and fiscal framework), submission from various stakeholders, submissions by Standing Committees, submissions from constitutional Commissions and Independent Offices, observations and recommendations.



**MIN/SEN/SCF&B/1130/2025**      **ADOPTION OF THE REPORT ON THE 2025  
BUDGET POLICY STATEMENT**

Having considered the report on the 2025 BPS, the Committee unanimously adopted the report having been proposed by Sen. Mohamed Faki Mwinyihaji, CBS, MP, and seconded by Sen. Mariam Sheikh, MP, with the following recommendations-

- a) That equitable share be distributed as follows-
  - i) That the national government's equitable share for FY 2025/26 be Ksh. **2,359,449,965,860.**
  - ii) That the county equitable share for FY 2025/26 be Ksh. **465,001,459,673.**
- b) That the Equalisation Fund be allocated Ksh. **10,589,554,076.**
- c) That Additional Allocations to counties be Ksh. **69,802,409,624** billion.
- d) Following receipt of requests for additional funding from the Constitutional Commissions and Independent offices amounting to Ksh.43.72 billion for various unfunded and underfunded needs, the Committee recommends that the National Treasury should consider an extra allocation of **Ksh.2.4 billion** to cater for critical expenditure needs within the FY 2025/26

**MIN/SEN/SCF&B/1131/2025**      **ADJORNMENT AND THE DATE OF THE NEXT  
MEETING**

The meeting adjourned at 9:30 a.m. Next meeting will be held on Thursday, 13<sup>th</sup> March 2025 at 9.00 a.m.

SIGNATURE: \_\_\_\_\_



DATE: 12<sup>th</sup> March, 2025

**SEN.(CAPT.) ALI IBRAHIM ROBA, EGH, MP**

**(CHAIRPERSON)**



**MINUTES OF HUNDRED AND NINETY-THIRD (193<sup>TH</sup>) MEETING OF THE SENATE STANDING COMMITTEE ON FINANCE AND BUDGET HELD ON TUESDAY, 11<sup>TH</sup> MARCH, 2025 IN GROUND FLOOR BOARDROOM, COUNTY HALL, PARLIAMENT BUILDINGS AT 11.40 A.M.**

**PRESENT**

- |   |   |                    |
|---|---|--------------------|
| 1. Sen. (Capt.) Ali Ibrahim Roba, EGH, MP | - | <b>Chairperson</b> |
| 2. Sen. (Dr.) Boni Khalwale, CBS, MP      | - | Member             |
| 3. Sen. Mohamed Faki Mwinyihaji, CBS, MP  | - | Member             |
| 4. Sen. Richard Momoima Onyonka, MP       | - | Member             |
| 5. Sen. Shakila Abdalla Mohamed, MP       | - | Member             |
| 6. Sen. Mariam Sheikh, MP                 | - | Member             |

**ABSENT WITH APOLOGY**

- |                                 |   |                         |
|---------------------------------|---|-------------------------|
| 1. Sen. Maureen Tabitha Mutinda | - | <b>Vice-Chairperson</b> |
| 2. Sen. Eddy Oketch Gicheru, MP | - | Member                  |
| 3. Sen. Esther Okenyuri, MP     | - | Member                  |

**SECRETARIAT**

- |                            |   |                         |
|----------------------------|---|-------------------------|
| 1. Mr. Christopher Gitonga | - | Clerk Assistant         |
| 2. Ms. Beverlyne Chivadika | - | Clerk Assistant         |
| 3. Ms. Lucy Radoli         | - | Legal Counsel           |
| 4. Mr. Solomon Alubala     | - | Fiscal Analyst          |
| 5. Mr. Kiminza Kioko       | - | Fiscal Analyst          |
| 6. Mr. Constant Wamayuyi   | - | Research Officer        |
| 7. Ms. Hamun Mohamud       | - | Research Officer        |
| 8. Ms. Rose Ometere        | - | Audio Officer           |
| 9. Mr. James Ngusya        | - | Sergeant-At-Arms        |
| 10. Ms. Angelica Wangeci   | - | Protocol Officer        |
| 11. Mr. Stanley Gekore     | - | Media Relations Officer |
| 12. Mr. Enock Chelal       | - | Intern                  |

**IN ATTENDANCE**

**Ethics and Anti- Corruption Commission**

- |                          |   |                  |
|--------------------------|---|------------------|
| 1. Mr. Jackson Mue       | - | Director         |
| 2. Mr. Joel I. Mukumu    | - | Director Finance |
| 3. Ms. Florence Wangechi | - | Accountant       |

**Commission on Administrative Justice**

- |                       |   |                          |
|-----------------------|---|--------------------------|
| 1. Mr. Geofrey Obonyo | - | Director, Strategy       |
| 2. Mr. Dan Karomo     | - | Director                 |
| 3. Mr. David Otiato   | - | Finance Officer          |
| 4. Mr. Justus Manyasa | - | Administrative Assistant |

**MIN/SEN/SCF&B/1120/2025**      **PRELIMINARIES**

The Chairperson called the meeting to order at 11:45 a.m. This was followed by a word of prayer, and a round of introduction.

**MIN/SEN/SCF&B/1121/2025**      **MEETING WITH STAKEHOLDERS TO  
DELIBERATE ON THE 2025 BPS AND MTDS  
(COMMITTEE PAPER NO. 127D).**

**Meeting with the Ethics and Anti- Corruption Commission (EACC)**

Upon invitation, EACC submitted as follows on the 2025 BPS-

1. As at 31<sup>st</sup> December, 2024, the Commission had received recurrent exchequer disbursements of Ksh.1.94 billion against an approved budget of Ksh.4.11 billion, representing a funding level of 47%.
2. The Commission received development budget allocation of Ksh.30 million, all of which had been absorbed
3. As at 31<sup>st</sup> December, 2024, Commission's overall budget absorption was Kshs.2.184 billion against approved budget of Kshs.4.143 billion, representing 53% absorption.
4. As at 31<sup>st</sup> December, 2024 EACC-
  - a) completed 103 cases and forwarded the files to the Director of Public Prosecutions (DPP).
  - b) undertook proactive investigations, leading to the disruption of corruption networks and the prevention of financial losses amounting to approximately Ksh.8 billion.
  - c) recovered unexplained and corruptly acquired assets valued at Ksh.1.47 billion
  - d) provided 53 advisories to Ministries, Departments and Agencies on prevention of bribery and corruption.
  - e) Conducted 3 system examinations and 14 follow-up assessments reports
  - f) 182 persons were trained on ethics, integrity and good governance.
5. The Commission had two key capital projects-



- a) the refurbishment and extension of its headquarters estimated to cost Ksh.828.19 million, actual cost of Ksh.122.97 million spent by 31<sup>st</sup> December, 2024. The remaining balance of Ksh.705.22 million is required to complete the project.
- b) The automation of business processes is estimated at Ksh.1.59 billion, with actual cost as at 31<sup>st</sup> December, 2024 is Ksh.19.31 million. This project did not receive any budgetary allocation in the 2024/2025 financial year, with a funding gap of Ksh.1.58 billion.
6. The Commission will prioritize the following interventions and strategic focus-
  - a) Budget analysis and monitoring of capital-intensive projects
  - b) Asset tracing and recovery of unexplained assets
  - c) Enhance focus on bribery at service points
  - d) Collaboration with regulatory and oversight agencies on corruption prevention
7. The Commission identified several underfunded areas, including recruitment of staff, core operations in law enforcement, and the post-retirement medical scheme for staff.
8. The Commission requires Ksh.304.84 million to recruit additional personnel, citing the need to strengthen the commission's investigative capacity.
9. In addition, the Commission sought Ksh.220.1 million to enhance its operational capacity, particularly for legal and investigative services, and Ksh.200 million to operationalize a post-retirement medical scheme.
10. The Commission also requested Ksh.164.24 million for the refurbishment of the Integrity Centre in the FY 2025/2026.
11. In total, the Commission sought consideration of additional funding of Kshs.889.1869 million, Kshs.724.9426 million for recurrent and Kshs.164.2449 for development.

The Committee noted that the CEO of EACC appeared before the County Public Accounts Committee to submit progress report on the implementation of Senate recommendations relating to the Commission's mandate.

#### **Meeting with Commission on Administrative Justice**

Upon invitation, the CAJ submitted as follows-

- a) The 2025 BPS proposed a budget allocation of Ksh.676.2 million for the 2025/26 Financial Year against its resource requirement of Ksh.1.4 billion, resulting in a Ksh.728.1 million (52%) shortfall.
- b) Ksh.485.2 million (72%) of the proposed allocation is for personnel emoluments, leaving only Ksh.191 million (28%) for operations and maintenance.

- c) Out of the Kshs.191 million, Ksh.126.6 million is for mandatory expenses such as rent, utilities, insurance, and contracted services, with Ksh.64.4 million for programme work.
- d) With regards to Budget implementation as at 31<sup>st</sup> December, 2024-
  - i. The Commission expended Kshs.291,121,518 out of the total budget of Kshs.636,512,142 allocated in FY 2024/25, representing 46% absorption rate.
  - ii. As at February, 2025, Commission had expended Kshs.350,166,938 representing 55% absorption rate.
- e) The Commission outlined several challenges that hindered its ability to execute its mandate. It cited budgetary constraints, noting that inadequate funding had overstretched its staffing levels, with only 121 employees (41%) in post against an approved establishment of 292.
- f) The Commission cited insufficient funding for outreach programs, which affected its ability to provide public education, monitor service delivery, and conduct mobile clinics.
- g) The Commission stated pending bills amounting to Ksh.3.1 million from the 2023/24 financial year, which had further strained its current budget.
- h) To address these challenges, the Commission requested for an increase in budgetary allocations to close the Kshs.728.1 million deficit. The commission emphasized the need for enhanced ICT funding to modernize its Complaint Management Information System (CMIS) and fully automate its services, aligning with the government's digitization policy. They further recommended that public institutions should receive support in digitizing their records, ensuring quicker responses to information requests.
- i) The Commission also proposed the establishment of more Ombudsman offices at the county level to decentralize services, requesting Ksh.47 million to set up two new offices annually.
- j) Additionally, they sought Ksh.28 million to review their legal framework, aligning the CAJ Act, 2011 and Access to Information Act (ATI), 2016 and attendant regulations.
- k) Other priority areas requiring Kshs.208 million additional funding included-
  - i. Ksh.23 million for promoting open governance,
  - ii. Ksh.50 million for automating Ombudsman services,
  - iii. Ksh.12 million for public education,
  - iv. Ksh.20 million for outreach services, and
  - v. Ksh.28 million for international engagements related to access to information.



The meeting adjourned at 1:23 p.m. Next meeting will be held on Wednesday, 12<sup>th</sup> March 2025 at 8.00 a.m.

SIGNATURE: .....



DATE: 12<sup>th</sup> March, 2025

SEN.(CAPT.) ALI IBRAHIM ROBA, EGH, MP

(CHAIRPERSON)



**MINUTES OF HUNDRED AND NINETY-SECOND (192<sup>ND</sup>) MEETING OF THE SENATE STANDING COMMITTEE ON FINANCE AND BUDGET HELD ON TUESDAY, 11<sup>TH</sup> MARCH, 2025 IN GROUND FLOOR BOARDROOM, COUNTY HALL, PARLIAMENT BUILDINGS AT 9.00 A.M.**

**PRESENT**

1. Sen. (Capt.) Ali Ibrahim Roba, EGH, MP	-	<b>Chairperson</b>
2. Sen. (Dr.) Boni Khalwale, CBS, MP	-	Member
3. Sen. Mohamed Faki Mwinyihaji, CBS, MP	-	Member
4. Sen. Richard Momoima Onyonka, MP	-	Member
5. Sen. Shakila Abdalla Mohamed, MP	-	Member
6. Sen. Eddy Oketch Gicheru, MP	-	Member
7. Sen. Mariam Sheikh, MP	-	Member
8. Sen. Esther Okenyuri, MP	-	Member

**ABSENT WITH APOLOGY**

1. Sen. Maureen Tabitha Mutinda	-	<b>Vice-Chairperson</b>
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**SECRETARIAT**

1. Mr. Christopher Gitonga	-	Clerk Assistant
2. Ms. Beverlyne Chivadika	-	Clerk Assistant
3. Ms. Lucy Radoli	-	Legal Counsel
4. Mr. Solomon Alubala	-	Fiscal Analyst
5. Mr. Kiminza Kioko	-	Fiscal Analyst
6. Mr. Constant Wamayuyi	-	Research Officer
7. Ms. Hamun Mohamud	-	Research Officer
8. Ms. Rose Ometere	-	Audio Officer
9. Mr. James Ngusya	-	Sergeant-At-Arms
10. Ms. Angelica Wangeci	-	Protocol Officer
11. Mr. Stanley Gekore	-	Media Relations Officer
12. Mr. Enock Chelal	-	Intern

**IN ATTENDANCE**

**Office of the Controller of Budget**

- |                                       |   |                                 |
|---------------------------------------|---|---------------------------------|
| 1. FCPA (Dr.) Margaret Nyakang'o, CBS | - | Controller of Budget (CoB)      |
| 2. CPA Jacinta Masila                 | - | Director, Corporate Services    |
| 3. CPA (Dr.) Charles Njoroge          | - | Chief Fiscal Analyst            |
| 4. CPA Theodora Ochichi               | - | Chief Fiscal Analyst/ PA to CoB |
| 5. Dr. Brian Mutie                    | - | Director Legal Services         |

#### **MIN/SEN/SCF&B/1113/2025      PRELIMINARIES**

The Chairperson called the meeting to order at 9.30 a.m. This was followed by a word of prayer from Sen. (Dr.) Boni Khalwale, CBS, MP, and a round of introduction.

#### **MIN/SEN/SCF&B/1114/2024      ADPOTION OF THE AGENDA**

The agenda was adopted with amendments after being proposed by Sen. Mohamed Faki Mwinyihaji, CBS, MP, and seconded by Sen. Eddy Oketch Gicheru, MP, as listed below-

1. Prayer;
2. Introduction;
3. Adoption of the Agenda;
4. Confirmation of Minutes of 181<sup>st</sup>, 182<sup>nd</sup>, 183<sup>rd</sup>, 184<sup>th</sup>, 185<sup>th</sup>, 186, 187<sup>th</sup> and 188<sup>th</sup> Sittings;
5. Matters arising from the minutes of the previous sitting;
6. Meeting with the Cabinet Secretary for National Treasury and Economic Planning to deliberate on the 2025 Budget Policy Statement and Medium-Term Debt Management Strategy- (*Committee Paper No.127B*)
7. Consideration of the draft report on Medium-Term Debt Management Strategy
8. Meeting with the Controller of Budget, Ethics Anti-Corruption Commission and the Commission on Administrative Justice to deliberate on the 2025 Budget Policy Statement and Medium-Term Debt Management Strategy- (*Committee Paper No.127C*)
9. Any Other Business; and
10. Adjournment and Date of the Next Meeting.

#### **MIN/SEN/SCF&B/1115/2024      CONFIRMATION OF MINUTES OF THE PREVIOUS SITTINGS**

- a) The Minutes of Hundred and Eighty-Fifth (185<sup>th</sup>) meeting held on Tuesday, 25<sup>th</sup> February, 2025 at 9:00 a.m. were confirmed as a true record of the proceedings of the Committee having been proposed by Sen. Esther Okenyuri, MP, and seconded by Sen. Eddy Oketch Gicheru, MP.
- b) The Minutes of Hundred and Eighty-Sixth (186<sup>th</sup>) meeting held on Tuesday, 4<sup>th</sup> March, 2025 at 9:00 a.m. were confirmed as a true record of the proceedings of the



Committee having been proposed by Sen. Shakila Abdalla Mohamed, MP, and seconded by Sen. Mariam Sheikh, MP.

- c) The Minutes of Hundred and Eighty-Seventh (187<sup>th</sup>) meeting held on Thursday, 6<sup>th</sup> March, 2025 at 9:00 a.m. were confirmed as a true record of the proceedings of the Committee having been proposed by Sen. (Dr.) Boni Khalwale, CBS, MP, and seconded by Sen. Esther Okenyuri, MP.

**MIN/SEN/SCF&B/1116/2025**

**MEETING WITH THE CABINET SECRETARY  
FOR NATIONAL TREASURY AND ECONOMIC  
PLANNING TO DELIBERATE ON THE 2025 BPS  
AND MTDS.**

The Committee noted with concern that, despite the strict timeline provided for Parliament to process BPS and MTDS, the Committee invited the National Treasury to a meeting to deliberate on this budget documents on Thursday, 6<sup>th</sup> March, 2025, however, the Cabinet Secretary failed to appear. Afterwards, following CS request for rescheduling, and after consultations, the Committee resolved the meeting be held on Tuesday, 11<sup>th</sup> March, 2025. The CS did not appear nor send his representatives to this second meeting.

The Committee expressed displeasure with the action of the CS and resolved to issue a re-invitation to a meeting scheduled Tuesday, 18<sup>th</sup> March, 2025. The CS will be expected to appear and substantiate the failure to appear for deliberations on matters which are time bound and critical to budget and funding of government entities.

**MIN/SEN/SCF&B/1117/2025**

**CONSIDERATION OF THE DRAFT REPORT ON  
MEDIUM-TERM DEBT MANAGEMENT  
STRATEGY**

The Committee considered Chapter One (overview) of the 2025 report of the Medium-Term Debt Management. The Chapter entailed the legal underpinnings, macro-economic assumptions, the proposed borrowing strategy, sources of funding, stock of public debt, debt service and risks to debt sustainability indicators.

Noting that the stakeholders had arrived, after consideration of chapter one, the Committee resolved to proceed with Agenda item 7 and resume consideration of the report in the subsequent meeting.

**MIN/SEN/SCF&B/1118/2025**

**MEETING WITH THE CONTROLLER OF  
BUDGET TO DELIBERATE ON THE 2025 BPS  
AND MTDS- (COMMITTEE PAPER NO.127B)**

Upon invitation, the Controller of Budget submitted the following on the 2025 BPS-

- a) During the FY 2025/26 budget preparation, the OCOB tabled a budget of **Kshs1.6 billion** to the Public Administration and International Relations (PAIR) sector. The figure was subsequently revised downwards to **Kshs.777.5 million** as per the 2025 Budget Policy Statement.
- b) A summary of the Budget for the period from July to 31<sup>st</sup> December, 2024 indicated that out of the approved budget of Kshs.704,251,879, the Office had utilized Kshs.245,213,813. Out of Kshs.12,046,896 for domestic travel, the Office had utilized Kshs.10,030,700 (83%).
- c) Budget utilization is usually high in the third and fourth quarter after the office had accumulated enough resources.
- d) Procurement process was ongoing for most of the budget items.
- e) The main programme undertaken by the Office is control and management of public finances with the following sub-programmes-
  - i. Authorization of withdrawal from public Funds
  - ii. Budget implementation and Monitoring
  - iii. General Administration Planning and Support Services
  - iv. Research and Development
- f) Key policies underlying the expenditure ceilings in the 2025 BPS included-
  - i. Policy on management of pending bills
  - ii. Policy on management of public sector wage bill
  - iii. Policy on implementation of Development projects.
- g) The Controller of Budget requested for approval of additional funding of Kshs.579.3 million in the FY 2025/2026 to be expended on the following-
  - i. Personal emoluments-Kshs.182.8 million
  - ii. Publishing and printing services-Kshs.52.9 million
  - iii. Monitoring and Evaluation-Kshs.75.8 million
  - iv. Public sensitization role-Kshs.61.1 million
  - v. Rendering of advisories, litigations, mediation to various state organs-Kshs.15.4 million
  - vi. Public participation on the amendments to CoB Act, 2016 and development of CoB regulations-Kshs.102 million
  - vii. Automation of CoB Management Information System and exchequer requisitions-Kshs.50 million
  - viii. Periodic capacity building-24 million
  - ix. Foreign travel-Kshs.15.3 million.

The Committee observed the following-



- a) The Office of the CoB is understaffed, and officers leave due to poor remuneration. There is only one officer attached to each County which impacts performance on oversight, monitoring and evaluation.
- b) The OCOB was engaging the Salaries and Remuneration Commission on review of remuneration and re-evaluation of job grades to improve retention of skilled employees since there was high turnover of staff.
- c) The Office of the Controller of Budget has not been allocated any funds towards-
  - i. automation of systems and deployment of the CoB Management Information System to reduce turnaround time on the exchequer approval and reporting.
  - ii. Foreign travel for benchmarking on global best practices;
  - iii. Capacity building through specialized training to staffs from MDAs and county governments.
- d) Public sensitization on budget implementation, research and publication of quarterly popular versions of the national and county governments Budget Implementation cannot be undertaken as a result of the lack of funding or budgetary constraint.
- e) Monitoring and evaluation on budget implementation were conducted in 14 counties in the second quarter of the FY 2024/2025. The counties included: Turkana, Baringo, Makueni, Machakos, Bomet, Kitui, Lamu, West Pokot, Tana River, Mandera, Wajir, Garissa, Kajiado and Narok.

Following deliberations, the Committee resolved as follows Controller of Budget to-

- a) prepare and submit written submissions on the 2025 Medium Term Debt Management Strategy;
- b) prepare and submit a report on the extent of usage of CoB Information Management System (system for withdrawal of public funds) by government agencies, challenges and recommendations to the Senate.

**MIN/SEN/SCF&B/1119/2025      ADJORNMENT AND THE DATE OF THE NEXT MEETING**

The meeting adjourned at 11.30 a.m. Next meeting will be held on 11<sup>th</sup> March 2025 at 11.40 a.m.

**SIGNATURE:**  .....

**DATE:** 12<sup>th</sup> March, 2025

**SEN.(CAPT.) ALI IBRAHIM ROBA, EGH, MP**

**(CHAIRPERSON)**



**MINUTES OF HUNDRED AND NINTY FIRST (191<sup>ST</sup>) MEETING OF THE SENATE  
STANDING COMMITTEE ON FINANCE AND BUDGET HELD ON MONDAY, 10<sup>TH</sup>  
MARCH, 2025 IN FOUR POINTS BY SHERATON, JOMO KENYATTA  
INTERNATIONAL AIRPORT, NAIROBI AT 4.30 P.M.**

**PRESENT**

- |   |   |                    |
|---|---|--------------------|
| 1. Sen. (Capt.) Ali Ibrahim Roba, EGH, MP | - | <b>Chairperson</b> |
| 2. Sen. (Dr.) Boni Khalwale, CBS, MP      | - | Member             |
| 3. Sen. Shakila Abdalla Mohamed, MP       | - | Member             |
| 4. Sen. Mariam Sheikh, MP                 | - | Member             |
| 5. Sen. Mohamed Faki Mwinyihaji, CBS, MP  | - | Member             |

**ABSENT WITH APOLOGY**

- |                                     |   |                         |
|-------------------------------------|---|-------------------------|
| 1. Sen. Maureen Tabitha Mutinda, MP | - | <b>Vice-Chairperson</b> |
| 2. Sen. Eddy Oketch Gicheru, MP     | - | Member                  |
| 3. Sen. Richard Momoima Onyonka, MP | - | Member                  |
| 4. Sen. Esther Okenyuri, MP         | - | Member                  |

**SECRETARIAT**

- |                            |   |                       |
|----------------------------|---|-----------------------|
| 1. Mr. Boniface Lenairoshi | - | Deputy Director, DSEC |
| 2. Ms. Lucy Makara         | - | Deputy Director, PBO  |
| 3. Mr. Christopher Gitonga | - | Clerk Assistant       |
| 4. Mr. Victor Bett         | - | Clerk Assistant       |
| 5. Ms. Lucy Radoli         | - | Legal Counsel         |
| 6. Mr. Solomon Alubala     | - | Fiscal Analyst        |
| 7. Mr. Kioko Kiminza       | - | Fiscal Analyst        |
| 8. Mr. Constant Wamayuyi   | - | Research Officer      |
| 9. Mr. Joseph Lekisima     | - | Fiscal Analyst        |
| 10. Ms. Rose Ometere       | - | Audio Officer         |

**IN ATTENDANCE- Constitutional Commissions and Independent Offices**

1. The Commission on Revenue Allocation (CRA)
2. The National Gender and Equality Commission (NGEC)
3. The Office of Auditor General (OAG)

*(Detailed list of attendance attached)*

**MIN/SEN/SCF&B/1108/2025****PRELIMINARIES**

The Chairperson called the meeting to order at 4.30 p.m. This was followed by a word of prayer, and a round of introduction.

**MIN/SEN/SCF&B/1109/2025****ADPOTION OF THE AGENDA**

The agenda was adopted after being proposed by Sen. Mohamed Faki Mwinyihaji, CBS, MP, and seconded by Sen. (Dr.) Boni Khalwale, CBS, MP, as listed below-

1. Prayer;
2. Introduction;
3. Adoption of the Agenda;
4. *Resumption*- Meeting with constitutional commissions and independent offices to deliberate on the 2025 Budget Policy Statement (BPS) and Medium-Term Debt Management Strategy (MTDS)- (*Committee Paper No.127C*);
5. Any Other Business; and
6. Adjournment and Date of the Next Meeting.

**MIN/SEN/SCF&B/1110/2025****MEETING WITH CONSTITUTIONAL COMMISSION AND INDEPENDENT OFFICES TO DELIBERATE ON THE 2025 BUDGET POLICY STATEMENT AND MEDIUM-TERM DEBT MANAGEMENT STRATEGY (COMMITTEE PAPER NO. 127C)****The Commission on Revenue Allocation (CRA)**

After Chairpersons remarks, and upon invitation, the Commission submitted as follows concerning 2025 BPS-

- a) The Commission outlined their budget priorities for the 2025/2026 financial year and the medium term, emphasizing the preparation of recommendations on revenue sharing. They plan to develop proposals for the equitable division of revenue between the national and county governments for the financial years 2025/2026 to 2027/2028. These recommendations are required to be submitted at least six months before the beginning of the financial year in accordance with Section 190 of the Public Finance Management Act (PFMA), 2012.
- b) The CRA's activities include stakeholder engagement with the public, civil society, the National Treasury, and county governments to ensure the adoption of a fair revenue-sharing formula.
- c) The commission also plans to finalize and disseminate the Fourth Basis for revenue-sharing among counties, which would be used for five financial years from 2025/2026 to 2029/2030. This process requires consultations with the Senate and National Assembly, publication of the approved formula, and the preparation of a simplified version for public understanding.



- d) Additionally, the CRA sought to assess the impact of devolution on service delivery by collecting data from all 47 counties to evaluate how resources had been utilized in key sectors such as health, agriculture, water, roads, education, and urban services.
- e) Another priority area is the development of a framework for financing cities and urban areas. More than a decade after devolution, counties are yet to adopt an objective approach for funding urban centers. The CRA plans to guide county governments in developing financial allocation criteria in line with Section 173 of the PFM Act. The Commission also aims to strengthen prudent financial management by setting recurrent expenditure ceilings for counties, reviewing county financial documents, and enhancing transparency through an online portal for budget reporting.
- f) In addition, the CRA plans to promote fiscal responsibility by developing a ranking system to assess county governments' financial management performance. They plan to implement a market-based county borrowing framework to help counties access alternative financing sources while ensuring compliance with borrowing regulations. The Commission also aims to enhance county own-source revenue (OSR) by developing revenue forecasting models, supporting revenue collection efforts, and facilitating the adoption of an integrated county revenue management system.
- g) Furthermore, the CRA will introduce a policy and model bill for county entertainment tax as an additional revenue stream.
- h) The Commission highlighted the need to support revenue enhancement from natural resources. That they intend to conduct studies on potential revenue sources from natural resource exploitation and develop frameworks for benefit-sharing between the national and county governments. Moreover, the CRA plans to prepare a third policy for identifying marginalized areas eligible for the Equalization Fund, reviewing past policies and conducting assessments to improve the effectiveness of the fund.
- i) The Commission has also prioritized strengthening its institutional resilience by investing in cybersecurity, disaster recovery planning, and digital transformation initiatives. They sought funding to modernize its ICT infrastructure, improve data security, and implement a robust records management system. Additionally, the CRA plans to expand public awareness on its mandate through education campaigns targeting citizens and policymakers.
- j) For the 2025/2026 financial year, the CRA had requested Ksh. 1.11 billion but was allocated only Ksh. 409 million, leaving a budget shortfall of Ksh. 701.9 million.
- k) The Commission identified several unfunded priorities, including stakeholder consultations on revenue-sharing, assessments of county financial management, and revenue enhancement initiatives. That they also face funding gaps in personnel

emoluments, ICT infrastructure, operations and maintenance, and capital expenditures.

- l) The CRA therefore requested an additional Ksh. 702 million to bridge the funding gap and enable it to execute its mandate effectively. The Commission emphasized that its recommendations played a crucial role in shaping public finance policies at both the national and county levels. Without adequate funding, they warned the commission's ability to provide informed guidance on revenue allocation and fiscal responsibility would significantly be undermined

The Committee appreciated the Commission for appearing and contribution into the deliberations on the BPS.

### **The National Gender and Equality Commission (NGEC)**

After Chairpersons remarks, and upon invitation, the CEO and his team submitted as follows concerning 2025 BPS-

- a) The commission reported that they had been allocated Ksh. 476.7 million for FY 2025/26, which was significantly lower than its requested Ksh. 1 billion, leaving a Ksh. 523 million shortfalls. They explained that the allocated budget would not be sufficient to effectively implement the commission's strategic objectives, which had been outlined in its 2025–2029 Strategic Plan. To bridge the funding gap, the commission requested an additional Ksh. 595 million, detailing specific areas that required immediate intervention.
- b) That underfunding would hinder the commission's ability to address pressing issues such as gender-based violence (GBV), femicide, social inclusion, and equitable representation in governance.
- c) The commission highlighted three critical areas requiring urgent financial support; Ksh. 175 million to combat GBV and femicide, Ksh. 76 million to establish four new regional offices in Western, Central, North Rift, and Lower Coast regions and Ksh. 85 million to align staff salaries and Ksh. 36 million to hire additional personnel.
- d) Additionally, the commission stated that they have 107 staff members, which is only 54% of the approved establishment of 197, thus limiting their operational efficiency. They also requested an additional Ksh. 100 million to establish a staff mortgage and car loan scheme, arguing that improved staff welfare would enhance motivation and service delivery.
- e) The commission further provided a status update on the implementation of the FY 2024/25 budget as of 31st December 2024. They reported that they had spent Ksh. 291.2 million out of the Ksh. 636.5 million allocated, reflecting an absorption rate of 46%. That by 17th February 2025, the total expenditure had risen to Ksh. 350.1 million, increasing the absorption rate to 55%.



- f) That key achievements included handling 3,064 public complaints, out of which 1,468 cases were resolved; determining 99 access to information applications; and engaging 3.5 million people through awareness campaigns. Additionally, the commission had expanded its services by opening a new branch office in Makueni County and had trained 370 government agencies and counties on complaint resolution under the public sector performance contracting framework.
- g) The commission highlighted several challenges that had hindered its progress. They cited budgetary constraints as the most significant issue, noting that inadequate funding had overstretched its staffing capacity and limited outreach programs. It also reported challenges in accessing funds for advertising, which had affected its ability to conduct public education and awareness campaigns.
- h) Additionally, that outdated ICT infrastructure had slowed down the automation of complaints handling, and manual record management in public institutions had hindered the efficient retrieval of information. The commission further noted that pending bills amounting to Ksh. 3.1 million from the 2023/24 financial year had placed additional strain on its current budget.
- i) To address these challenges, the commission urged Parliament to increase their budget allocation by Ksh. 595 million to ensure the effective implementation of gender equality programs. They called for enhanced ICT funding to complete the automation of its Complaint Management Information System (CMIS) and modernize its service delivery.
- j) They also emphasized the need for greater investment in public education and awareness programs, particularly on GBV, access to justice, and economic empowerment for marginalized groups. Furthermore, they recommended that county governments should receive support in digitizing their record management systems to improve information accessibility and response times.
- k) The commission also outlined key performance targets linked to the 2025 Budget Policy Statement as follows; increasing public engagement on gender equality issues, strengthening compliance with gender inclusion policies, and enhancing monitoring of affirmative action initiatives such as the Access to Government Procurement Opportunities (AGPO) program.
- l) Additionally, that they plan to conduct audits on gender representation in sports federations, the tea and sacco sectors, and government employment policies to ensure compliance with constitutional requirements

The Committee appreciated the Commission for appearing and contribution into the deliberations on the BPS.

#### **The Office of Auditor General (OAG)**

After Chairpersons remarks, and upon invitation, the Deputy AG and his team submitted as follows concerning 2025 BPS-

- a) The OAG highlighted that despite its crucial role in ensuring accountability in the use of public resources, they had been allocated Ksh. 8.65 billion, which fell short of its estimated requirement of Ksh. 10.48 billion. This funding gap of Ksh. 1.83 billion would hinder critical operations, including personnel emoluments, audit-related travel, acquisition of motor vehicles, and ICT infrastructure.
- b) To address these challenges, the OAG appealed for an additional Ksh. 1.2 billion to bridge the shortfall and enhance its operational capacity.
- c) The OAG reported a significant increase in its audit universe over the past five years, growing from 1,440 entities in 2019/2020 to an estimated 12,800 in 2024/2025. This expansion was attributed to the inclusion of public secondary schools, TVET institutions, level 4 and level 5 hospitals, and political parties. Despite the increased workload, the Office's budgetary allocations had not kept pace, limiting its ability to recruit additional staff and conduct thorough audits.
- d) Furthermore, the OAG pointed out that they carried out specialized audits such as performance audits, forensic audits, and public debt audits, often requested by Parliament. However, resource constraints had made it difficult to complete these audits efficiently, thus affecting the overall effectiveness of public financial oversight.
- e) That a recent High Court ruling reinforced the requirement for the OAG to adhere strictly to constitutional audit timelines. This ruling underscored the legal risk associated with delayed audits, as reports issued outside the mandated period could be challenged. The OAG, however, argued that compliance with these timelines was increasingly difficult due to delays in financial statement submissions by public entities and inadequate resources to handle the growing audit scope.
- f) The Office had previously proposed an amendment to the Public Finance Management Act (PFMA) to reduce the period allowed for public entities to submit their financial statements from three months to one month. However, this proposal had not been implemented, exacerbating the risk of non-compliance with constitutional deadlines.
- g) The implementation of audit recommendations remained a persistent challenge due to the absence of enforcement mechanisms. The OAG observed that despite making numerous recommendations to improve accountability and efficiency in public financial management, many of these suggestions were ignored. The lack of sanctions for non-compliance had led to recurring audit queries, misallocation of funds, and fiscal indiscipline. To address this issue, the OAG proposed amendments to the PFM Act that would introduce penalties for non-implementation of audit recommendations, ensuring greater accountability in public sector financial management.
- h) The OAG also expressed concern over the lack of parliamentary action on performance of audit reports. Although they had submitted 57 performance audit reports over the years, only one had been discussed in Parliament. Performance audits play a critical role in evaluating government programs' effectiveness, efficiency, and economic impact.
- i) The failure to deliberate on these reports meant that valuable insights and recommendations were not being utilized to improve service delivery and governance.



The OAG called on Parliament to prioritize the review of these reports to ensure their findings contributed to national development and resource optimization.

- j) That to strengthen its independence and operational efficiency, the OAG supports the Public Audit (Amendment) Bill, 2023 which seeks to clarify the Office's mandate, enhance its autonomy, and establish the OAG Fund, which would provide financial stability by reducing reliance on the National Treasury. Additionally, the OAG advocated for a one-line budget system, which would allow it to manage its funds independently without frequent approvals from the Treasury. This financial autonomy is crucial in enabling the Office to respond swiftly to emerging audit needs and parliamentary requests for special audits.
- k) In an effort to diversify their funding sources, the OAG proposed the implementation of an audit fees policy. The Public Audit Act allows the Office to charge audit fees, but only a small fraction of entities currently pay. The proposed policy aimed to make audit fees a mandatory budget item for all audited entities, potentially covering up to 50% of the OAG's budget. This initiative would reduce reliance on exchequer funding and strengthen the Office's financial independence. However, the OAG noted that the successful implementation of this policy would require support from Parliament, government agencies, and other stakeholders to ensure compliance.
- l) The transition to International Public Sector Accounting Standards (IPSAS) accrual accounting poses another challenge for the OAG. One of the major hurdles in this transition is the valuation of government assets, which require significant financial resources. The OAG cautioned that hiring private valuers to assess all government assets would impose a heavy fiscal burden. They urged Parliament to lead discussions on developing a cost-effective approach to asset valuation that would minimize expenses while ensuring compliance with IPSAS requirements.
- m) Therefore, the OAG requested an increase in its budget allocation by Ksh. 1.1 billion to cover critical operational needs and an additional Ksh. 100 million for the construction of the Mombasa regional office.
- n) They also called for amendments to the PFM Act to introduce sanctions for non-implementation of audit recommendations and to shorten the timeline for public entities to submit financial statements. Furthermore, they urged Parliament to support the Public Audit (Amendment) Bill, prioritize performance audit reports, and facilitate the implementation of a one-line budget to enhance financial independence. The OAG also sought parliamentary support for the adoption of the proposed audit fees policy and the development of a viable framework for government asset valuation under IPSAS accrual accounting.

The Committee appreciated the Commission for appearing and contribution into the deliberations on the BPS.

Due to time constraints and following consultations, it was resolved that the following institutions to appear before the Committee on Tuesday, March 11, 2025.

- a) The Office of Controller of Budget- 10:30 am.
- b) The Ethics and Anti-Corruption Commission- 11:00 am
- c) The Commission on Administrative Justice- 11:30 am

**MIN/SEN/SCF&B/1111/2025**      **ANY OTHER BUSINESS**

The Chairperson informed the meeting that the Cabinet Secretary (CS) for the National Treasury and Economic Planning had been invited to a meeting of the Committee on Thursday, 6<sup>th</sup> March, 2025. However, he failed to appear and sent a letter requesting for rescheduling, with no specific proposed date.

Aware that the business before the Committee was time bound, the Chairman contacted the CS and they agreed that he will send the Principal Secretary and technical officers to appear before the Committee on Tuesday, 11<sup>th</sup> March, 2025 at 9:30 am.

**MIN/SEN/SCF&B/1112/2025**      **ADJORNMENT AND THE DATE OF THE NEXT MEETING**

The meeting was adjourned at 7.05 p.m. Next meeting will be held on Tuesday, 11<sup>th</sup> March, 2025 at 9.00 am.

SIGNATURE: 

DATE: 12<sup>th</sup> March, 2025

**SEN.(CAPT.) ALI IBRAHIM ROBA, EGH, MP**

**(CHAIRPERSON)**

### **Detailed List of Attendance**

#### **CRA**

- |                           |                            |
|---------------------------|----------------------------|
| 1. Mr. Koitamet Olekina – | Vice Chair,                |
| 2. Mr. Jonas M. Kuko –    | Commissioner               |
| 3. Ms. Linet Oyugi-       | Director, Economic Affairs |

#### **NGEC**

- |                             |                          |
|-----------------------------|--------------------------|
| 1. Dr. Purity Ngina –       | CEO                      |
| 2. Mr. Jillo Bidu –         | SFO                      |
| 3. Ms. Roy Muthomi –        | Accountant               |
| 4. Ms. Beatrice Cheruiyot - | Ass. Director of Finance |
| 5. Ms. Emmah Orua –         | DCS                      |
| 6. Ms. Halima Gaima –       | Finance Officer          |
| 7. Ms. Salome Wangari –     | Finance Officer          |

#### **OAG**

- |                               |                        |
|-------------------------------|------------------------|
| 1. Mr. Isaac Ng'ang'a Kamau – | Deputy Auditor General |
| 2. Mr. J.M. Njiru –           | DAF                    |
| 3. CPA Cheboiwo Philip –      | Director               |
| 4. CPA David Momanyi –        | Audit Association      |
| 5. Ms. Rosemary Ogwago –      | Director SCM           |





**MINUTES OF HUNDRED AND NINETIETH (190<sup>TH</sup>) MEETING OF THE SENATE  
STANDING COMMITTEE ON FINANCE AND BUDGET HELD ON MONDAY, 10<sup>TH</sup>  
MARCH, 2025 IN FOUR POINTS BY SHERATON, JOMO KENYATTA  
INTERNATIONAL AIRPORT, NAIROBI AT 2.00 P.M.**

**PRESENT**

- |   |   |                    |
|---|---|--------------------|
| 1. Sen. (Capt.) Ali Ibrahim Roba, EGH, MP | - | <b>Chairperson</b> |
| 2. Sen. (Dr.) Boni Khalwale, CBS, MP      | - | Member             |
| 3. Sen. Shakila Abdalla Mohamed, MP       | - | Member             |
| 4. Sen. Richard Momoima Onyonka, MP       | - | Member             |
| 5. Sen. Mariam Sheikh, MP                 | - | Member             |
| 6. Sen. Mohamed Faki Mwinyihaji, CBS, MP  | - | Member             |

**ABSENT WITH APOLOGY**

- |                                     |   |                         |
|-------------------------------------|---|-------------------------|
| 1. Sen. Maureen Tabitha Mutinda, MP | - | <b>Vice-Chairperson</b> |
| 2. Sen. Eddy Oketch Gicheru, MP     | - | Member                  |
| 3. Sen. Esther Okenyuri, MP         | - | Member                  |

**SECRETARIAT**

- |                            |   |                       |
|----------------------------|---|-----------------------|
| 1. Mr. Boniface Lenairoshi | - | Deputy Director, DSEC |
| 2. Ms. Lucy Makara         | - | Deputy Director, PBO  |
| 3. Mr. Christopher Gitonga | - | Clerk Assistant       |
| 4. Mr. Victor Bett         | - | Clerk Assistant       |
| 5. Ms. Lucy Radoli         | - | Legal Counsel         |
| 6. Mr. Solomon Alubala     | - | Fiscal Analyst        |
| 7. Mr. Kioko Kiminza       | - | Fiscal Analyst        |
| 8. Mr. Constant Wamayuyi   | - | Research Officer      |
| 9. Mr. Joseph Lekisima     | - | Fiscal Analyst        |
| 10. Ms. Rose Ometere       | - | Audio Officer         |

**IN ATTENDANCE- Constitutional Commissions and Independent Offices**

1. The Public Service Commission (PSC)
2. The Teachers Service Commission (TSC)
3. The National Police Service Commission (NPSC)
4. The Salaries and remuneration Commission (SRC)

*(Detailed list of attendance attached)*



**MIN/SEN/SCF&B/1104/2025****PRELIMINARIES**

The Chairperson called the meeting to order at 2.05 p.m. This was followed by a word of prayer, and a round of introduction.

**MIN/SEN/SCF&B/1105/2025****ADPOTION OF THE AGENDA**

The agenda was adopted after being proposed by Sen. Mohamed Faki Mwinyihaji, CBS, MP, and seconded by Sen. (Dr.) Boni Khalwale, CBS, MP, as listed below-

1. Prayer;
2. Introduction;
3. Adoption of the Agenda;
4. *Resumption*- Meeting with constitutional commissions and independent offices to deliberate on the 2025 Budget Policy Statement (BPS) and Medium-Term Debt Management Strategy (MTDS)- (*Committee Paper No.127C*);
5. Any Other Business; and
6. Adjournment and Date of the Next Meeting.

**MIN/SEN/SCF&B/1106/2025****MEETING WITH CONSTITUTIONAL COMMISSION AND INDEPENDENT OFFICES TO DELIBERATE ON THE 2025 BUDGET POLICY STATEMENT AND MEDIUM-TERM DEBT MANAGEMENT STRATEGY (COMMITTEE PAPER NO. 127C)****The Public Service Commission (PSC)**

After Chairpersons remarks, and upon invitation, the CEO and his team submitted as follows concerning 2025 BPS-

- a) The PSC indicated that they had submitted a resource requirement of Ksh. 6,020.1 million for the FY 2025/26 budget. However, that only Ksh. 3,600.4 million was allocated, out of which Ksh. 3,565.1 million for recurrent expenditure and Ksh. 35.3 million for development expenditure thus leading to a shortfall of Ksh. 2,419.7 million.
- b) For recurrent expenditure, the PSC noted that Ksh. 1,047.5 million (29.4%) was allocated to employee compensation, while Ksh. 2,000 million (56.1%) was for the Public Service Internship Programme (PSIP). The Commission highlighted that only Ksh. 517.6 million (14.5%) was allocated to other recurrent expenditures, which is insufficient for operational needs. Further, that Ksh. 35.3 million in development expenditure was earmarked for refurbishing and modernizing PSC offices, including Ksh. 12.3 million for renovating interview rooms, Ksh. 20 million for improving the main entrance, and Ksh. 3 million for servicing firefighting equipment.
- c) The PSC identified four major priority areas that remained underfunded or unfunded, totaling Ksh. 558.1 million. That Ksh. 185.2 million was required for recruiting additional staff under its new organizational structure. Additionally, Ksh. 200 million was needed for operational costs of the Public Service Internship Programme (PSIP)

beyond intern stipends. The commission also highlighted that Ksh. 72.9 million was required for court litigation and the administration of appeals from counties, universities, and state corporations. Furthermore, Ksh. 100 million was necessary to sustain the Public Service Emerging Leaders Fellowship (PSELF) program, which had lost external funding. The commission warned that without addressing these budget shortfalls, service delivery and program implementation would be severely affected.

- d) The PSC outlined several performance targets linked to the budget. That they aim to submit the Annual Report to the President and Parliament by 31st December 2025. Additionally, they plan to expand regional virtual interview centers to improve accessibility and enhance ICT infrastructure to support digital recruitment and public service administration. The commission also intended to implement policies to increase the representation of Persons with Disabilities (PWDs), marginalized groups, and women in public service. Moreover, the commission sought to develop and maintain an Integrated Performance Management System to improve accountability and conduct audits on compliance with public service values and principles as per Article 234 of the Constitution.
- e) That from the review of financial performance for the FY 2024/25, Ksh. 7.8 billion had been disbursed across various programs. However, the commission observed disparities in budget absorption rates, noting that governance and justice programs utilized 65% of their allocated funds, while social welfare programs had an absorption rate of 52%, leading to concerns about underutilization. The commission attributed these inefficiencies to bureaucratic delays and recommended enhanced financial oversight to improve expenditure efficiency.
- f) The PSC requested that Parliament should consider increasing their budget allocation by Ksh. 558.1 million to address the identified funding gaps. They recommended strengthening financial oversight to enhance budget utilization and service delivery while ensuring timely disbursement of funds to avoid delays in project implementation. The commission also called for increased stakeholder collaboration between government agencies, civil society, and development partners, alongside improved transparency and accountability in public service recruitment and governance.

The Committee appreciated the Commission for appearing and contribution into the deliberations on the BPS.

### **The Teachers Service Commission (TSC)**

After Chairpersons remarks, and upon invitation, the team from TSC submitted as follows concerning 2025 BPS-

- a) The Commission budget is being prepared in the second year of the implementation of the Strategic Plan 2023-2027. The number of teachers has increased by 46,000 and 20,000 on permanent and pensionable terms and on internship terms respectively.
- b) Implementation of CBC is currently at Grade 9 in Junior School and is expected to reach Grade 12 in the Medium Term. In addition, the 8-4-4 curriculum shall be phased out in



2027. Consequently, in 2026, the first cohort of CBC learners shall be joining Senior School. The Commission continues to retool teachers on CBC and CBA to prepare them for the Grade 10 curriculum.

- c) There have also been considerable investments in ICT infrastructure; the server room has been upgraded to a tier III data center; the Commission has established a disaster recovery site at Konza Technopolis. Most of the equipment is already co-located.
- d) The commission, with support from the World Bank, has been implementing two projects; Secondary Quality Improvement Project (SEQIP) and Kenya Primary Education Equity in Learning Programme (KPEEL). Through the SEQIP programme, the commission has trained teachers on School Based Teacher Support System (SBTSS) and rolled out live streaming in 30 principal schools and 180 satellite schools. KPEEL project targets primary schools in all the counties to equalize learning opportunities for all learners. In addition, the project aims at piloting remote learning methodologies in sampled primary schools.
- e) The 2025 BPS provided allocations to the commission over the medium term at Ksh.382.278 billion in FY 2025/26, Ksh.391.57 billion in FY 2026/27 and Ksh.422.574 billion in 2027/28 FY. This constitutes both current and development expenditure.
- f) Some of the key programmes that have been funded with in these estimates include:
  - i) Recruitment of 20,000 teachers on permanent and pensionable terms in 2025/26 FY and the medium term
  - ii) Inducting the newly recruited teacher and heads of institutions on mentorship and coaching.
  - iii) Competitive promotion of about 20,000 teachers
  - iv) Training teachers on Performance management (Performance Contracting and Teacher Performance Appraisal and Development)
  - v) Train about 6,000 heads of Institutions and BOMs on management of discipline cases
  - vi) Undertake retooling of at least 120,000 teachers on Competency Based Curriculum
  - vii) Undertake training of 600 secretariat staff on different topical areas
  - viii) Digitize 20,000 teacher files per year
  - ix) Connect at least 114 sub-counties to internet and layout a local area network
- g) Some of the key programmes that have not been provided for in the BPS ceilings for the commission include-
  - i) Underfunding of the personnel emolument requirement at Ksh.11.59 billion.
  - ii) Dispensation of discipline cases underfunded by Ksh. 49 million.
  - iii) Full allocation for Medical, Group Personal Accident and WIBA. This has been funded at 50% of the current contract.
  - iv) iv) Procurement of motor vehicles for the sub counties at a cost of Ksh.720 million. The proposed Collective bargaining agreement.
- h) During the FY 2025/26 and the medium term the commission will continue to implement the Kenya Primary Equity in Learning Programme and start the construction of county

offices in Kwale, Kitui and Murang'a county. These will enhance service delivery in the field offices

The Committee appreciated the Commission for appearing and contribution into the deliberations on the BPS.

### **The National Police Service Commission (NPSC)**

After Chairpersons remarks, and upon invitation, the team from NPSC submitted as follows concerning 2025 BPS-

1. The Commission's 2025/2026 budget estimate is Ksh. 1,333,020,000 comprising Ksh. 733,900,000 for Personal Emoluments and Ksh. 599,120,000 for Operations & Maintenance
2. On the policies underlying the 2025 BPS expenditure ceilings, the commission submitted that it has put in place various strategies geared towards improving the conditions of service for the officers and enhancing provision of welfare benefits to police officers and their families. These include; -
  - i) Annual recruitments of 10,000 police constables to fill the gaps and shortfalls in the National Police Service caused by exits and natural attrition.
  - ii) Implementation of the Maraga Police reforms recommendations. The key cost areas for this include: Development of regulations & Policies, Decentralization of Commission's services, and Development of HR Frameworks and Manuals.
  - iii) Automation of Human Resource Management Processes to improve efficiency in human resource management and the processing of the Commission's business
  - iv) Decentralization of the Human Resource Services, Counselling and Wellness services. NPSC noted that they have been able to open and operationalize regional offices in Nairobi, Coast, Nyanza, Western, and North Eastern but it seeks to establish more offices. Further, The Commission has an establishment of 38 counsellors and social workers that were recruited in 2021/2022 and 2022/2023 financial year and needs additional counsellors to fully offer welfare support officers across the country.
  - v) Enhancing the Staff House Mortgage Scheme. The scheme has grown from a low of Ksh. 17 million in FY 2017/18 to a current fund value of Ksh. 226 million. The objective of the scheme is to provide a loan scheme for members of staff for purchase of an existing residential property, construction, renovation and improvement of an existing residential property, takeover of loans on existing mortgages or equity release. To extend this benefit to all the staff, the Commission wishes to enhance the mortgage facility.
  - vi) Lease of Commission Vehicles to ease the mobility of the Commissioners and Commission Staff to enhance mobility at both the headquarters and the regional offices. These vehicles will enhance the Commission's capacity to carry out its mandate by facilitating staff movement and operational activities.
3. That key underfunded areas include-



- i) Automation and Digital Transformation of NPS and NPSC Processes which has a budget deficit of Ksh. 680 million
  - ii) Decentralization of the NPSC HR and Counselling Services which has a budget deficit of Ksh. 154 million
  - iii) Implementation of the Maraga Taskforce Recommendations which has a budget deficit of Ksh. 41 million
  - iv) Enhancing the Staff House Mortgage Scheme which has a budget deficit of Ksh. 95 million
4. Key areas which are completely unfunded include-
- i) Annual Recruitment of 10,000 Police Officers which has a budget deficit of Ksh. 379 million
  - ii) Lease of Commission Vehicles to ease the mobility of the Commissioners and Commission Staff which has a deficit of Ksh. 85 million

The Committee appreciated the Commission for appearing and contribution into the deliberations on the BPS.

#### **The Salaries and Remuneration Commission (SRC)**

After Chairpersons remarks, and upon invitation, the Commissioners, CEO and his team submitted as follows concerning 2025 BPS-

- a) The Salaries and Remuneration Commission (SRC) outlined key policies underpinning the expenditure ceilings in the 2025 Budget Policy Statement. That over the medium term, the commission aimed to reinforce ongoing reforms to enhance public service transformation, focusing on performance management and productivity.
- b) SRC committed to collaborating with public service employers to manage the growing public sector wage bill, which had placed significant pressure on development and investment resources. That to address this, the commission planned to conduct monitoring and evaluation visits to public service institutions to ensure adherence to SRC's guidelines. Additionally, capacity-building initiatives are to be undertaken to clarify remuneration and benefits advice. The commission also intends to work with government agencies to track the implementation of the 3rd National Wage Bill Conference resolutions and provide periodic wage bill data.
- c) In terms of productivity, SRC plans to assess and advise on performance-based bonuses within public institutions. In collaboration with the National Productivity and Competitive Centre (NPCC) and the Kenya School of Government, the commission aims to support institutions in developing productivity measurement tools and frameworks.
- d) To ensure equity and fairness in remuneration, the commission sought to conduct job evaluations and salary surveys to inform the fourth remuneration and benefits review cycle (2025/26 – 2028/29). Additionally, they plan to continue implementing a structured framework for streamlining allowances in the public service to ensure fiscal sustainability.

- e) On legal matters, SRC intends to operationalize policies on remuneration and finalize a bill on public sector remuneration and benefits. That studies are to be conducted to assess skill attraction and retention in the public sector, with a focus on labour market salary trends.
- f) That the commission faced financial constraints in executing its mandate. For the financial year 2025/26, they had requested for Ksh. 657 million but were allocated Ksh. 481.8 million, resulting in a funding gap of Ksh. 175.2 million. SRC sought additional budgetary support amounting to Ksh. 519.36 million to implement key activities such as conducting wage bill reviews, capacity-building programs, and compliance monitoring.
- g) Specific budget shortfalls were highlighted, including a Ksh. 102.6 million deficits for research, wage bill monitoring, and implementation of the allowance's framework. Other funding gaps include stakeholder engagement, ICT infrastructure, and the operationalization of an automated wage bill monitoring system. Furthermore, critical office operations, including communication services, hospitality, vehicle maintenance, and office supplies, face shortfalls that could hinder the commission's ability to function effectively.
- h) Without adequate funding, SRC warned that gains made in wage bill management could be reversed. The commission noted that its advisory role had saved Kenya an estimated Ksh. 105.79 billion between 2021/22 and 2023/24 by preventing excessive wage expenditures. The ongoing effort to streamline public service allowances had also resulted in estimated annual savings of Ksh. 11.2 billion.
- i) The submissions emphasized the need for sustained financial support to ensure the effective execution of SRC's mandate in regulating public service remuneration, promoting productivity, and maintaining fiscal discipline.

The Committee appreciated the Commission for appearing and contribution into the deliberations on the BPS.

**MIN/SEN/SCF&B/1107/2025**

**ADJORNMENT AND THE DATE OF THE NEXT MEETING**

The meeting was adjourned at 4.15 p.m. Next meeting will be held on Monday, 10<sup>th</sup> March, 2025 at 4.30 pm.

**SIGNATURE:** .....



**DATE:** 12<sup>th</sup> March, 2025

**SEN.(CAPT.) ALI IBRAHIM ROBA, EGH, MP**

**(CHAIRPERSON)**

## **Detailed List of Attendance**

### **PSC**

- |                        |                 |
|------------------------|-----------------|
| 1. Mr. Paul Famba –    | CEO             |
| 2. Mr. Ben Bett –      | DHRA            |
| 3. Mr. Maina Njoroge – | D/F & RM        |
| 4. Simiyu Njalale –    | DD/ Finance     |
| 5. Mr. Kanja Mithamo – | DD/ RM          |
| 6. Mr. Brian Madasio – | Finance         |
| 7. Mr. Kevin Murimi –  | Finance Officer |
| 8. Mr. Eric Kiai –     | Finance Officer |

### **TSC**

- |                               |                   |
|-------------------------------|-------------------|
| 1. Mr. Ibrahim Numin –        | Ag. CEO D(AS)     |
| 2. Mr. Cheptumo Ayabu –       | D/Finance         |
| 3. Mr. Cavin Amuor –          | Director Legal    |
| 4. Mr. Franklin Choge –       | DD/Finance        |
| 5. Mr. Antonina Lenyoiijoni – | Director Staffing |
| 6. Ms. Jane Kimathi –         | P.A to CEO        |
| 7. Mr. Reuben Nthamburi –     | Director TPM      |

### **NPSC**

- |                                |              |
|--------------------------------|--------------|
| 1. Mr. John M. Mwambugu –      | DCEO         |
| 2. Mr. Bernice Mbugua –        | Commissioner |
| 3. Ms. Christine Rotich, MBS – | Director HCM |
| 4. Mr. James Nduna –           | Director     |
| 5. Mr. Joshua Mwithanga –      | DD           |
| 6. Mr. Stephen Mbogo –         | DD           |
| 7. DR. Silas –                 | DCEO         |

### **SRC**

- |  |
|--|
| 1. Mr. Sammy Chepkwony, CHRP(K), Chairman  |
| 2. Mr. Abdiwahib Abdi, MBS – Commissioner  |
| 3. Mr. Leonida Ashindu – Commissioner      |
| 4. Mr. Mohamed Aden Abdi – Commissioner    |
| 5. Mr. Geoffrey A. Omondi – Commissioner   |
| 6. Dr. Anne R. Gitau – CEO/CS              |
| 7. Ms. Margaret Njoka – Director Corporate |
| 8. Mr. Geoffrey Obonyo – D/SRC             |





**MINUTES OF HUNDRED AND EIGHTY-NINTH (189<sup>TH</sup>) MEETING OF THE SENATE  
STANDING COMMITTEE ON FINANCE AND BUDGET HELD ON MONDAY, 10<sup>TH</sup>  
MARCH, 2025 IN FOUR POINTS BY SHERATON, JOMO KENYATTA  
INTERNATIONAL AIRPORT, NAIROBI AT 9.00 A.M.**

**PRESENT**

1. Sen. (Capt.) Ali Ibrahim Roba, EGH, MP	-	<b>Chairperson</b>
2. Sen. (Dr.) Boni Khalwale, CBS, MP	-	Member
3. Sen. Eddy Oketch Gicheru, MP	-	Member
4. Sen. Shakila Abdalla Mohamed, MP	-	Member
5. Sen. Richard Momoima Onyonka, MP	-	Member
6. Sen. Mariam Sheikh, MP	-	Member
7. Sen. Mohamed Faki Mwinyihaji, CBS, MP	-	Member
8. Sen. Esther Okenyuri, MP	-	Member

**ABSENT WITH APOLOGY**

1. Sen. Maureen Tabitha Mutinda, MP	-	<b>Vice-Chairperson</b>
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**SECRETARIAT**

1. Mr. Boniface Lenairoshi	-	Deputy Director, DSEC
2. Ms. Lucy Makara	-	Deputy Director, PBO
3. Mr. Christopher Gitonga	-	Clerk Assistant
4. Mr. Victor Bett	-	Clerk Assistant
5. Ms. Lucy Radoli	-	Legal Counsel
6. Mr. Solomon Alubala	-	Fiscal Analyst
7. Mr. Kioko Kiminza	-	Fiscal Analyst
8. Mr. Constant Wamayuyi	-	Research Officer
9. Mr. Joseph Lekisima	-	Fiscal Analyst
10. Ms. Rose Ometere	-	Audio Officer

**IN ATTENDANCE- Constitutional Commissions and Independent Offices**

1. The Kenya National Human Rights Commission (KNHCR)
2. The Independent Electoral and Boundaries Commission (IEBC)
3. The National Land Commission (NLC)

*(Detailed list of attendance attached)*



**MIN/SEN/SCF&B/1100/2025****PRELIMINARIES**

The Chairperson called the meeting to order at 9.30 a.m. This was followed by a word of prayer, and a round of introduction.

**MIN/SEN/SCF&B/1101/2025****ADPOTION OF THE AGENDA**

The agenda was adopted after being proposed by Sen. Mohamed Faki Mwinyihaji, CBS, MP, and seconded by Sen. (Dr.) Boni Khalwale, CBS, MP, as listed below-

1. Prayer;
2. Introduction;
3. Adoption of the Agenda;
4. Confirmation of Minutes of 181<sup>st</sup>, 182<sup>nd</sup>, 183<sup>rd</sup>, 184<sup>th</sup> and 185<sup>th</sup> Sittings;
5. Matters arising from the minutes of the previous sitting;
6. Meeting with constitutional commissions and independent offices to deliberate on the 2025 Budget Policy Statement (BPS) and Medium-Term Debt Management Strategy (MTDS)- (*Committee Paper No.127C*);
7. Any Other Business; and
8. Adjournment and Date of the Next Meeting.

**MIN/SEN/SCF&B/1102/2025****MEETING WITH CONSTITUTIONAL COMMISSION AND INDEPENDENT OFFICES TO DELIBERATE ON THE 2025 BUDGET POLICY STATEMENT AND MEDIUM-TERM DEBT MANAGEMENT STRATEGY (COMMITTEE PAPER NO. 127C)****The Kenya National Human Rights Commission (KNHCR)**

After Chairpersons remarks, and upon invitation, the CEO and his team submitted as follows concerning 2025 BPS-

- a) The Commission has been allocated Ksh. 528.61 million in the 2025 BPS against a requirement of Ksh. 847.78 million. This is comprised of Ksh. 362.50 million for Compensation to Employees and Ksh. 166.11 million for the Operating Expenses. This will result in a deficit of Ksh. 319.17 million.
- b) The budget deficit of Ksh. 319.17 million will seriously affect the operations of the Commission. The 4 critical budget items and priorities that have not been funded include-
  - i) Complaints, Investigations, Redress, Research, Public Education Awareness which has a shortfall of Ksh. 100.42 million.
  - ii) Prevention of Torture Act and Intersex Rights which has a shortfall of Ksh. 20 million

- iii) Devolution of Human Rights Services to the Counties which has a shortfall of Ksh. 118.75 million
- iv) Purchase of Commissioners Vehicles which has a shortfall of Ksh. 80 million
- c) That during the FY 2024/2025, the KNCHR received a total funding of Ksh. 620.67 million with the contribution from the Government of Kenya being Ksh. 478.04 million and the Development Partners (The Royal Norwegian Embassy, The Royal Netherlands Embassy, Danish Institute for Human Rights, OHCHR and UNFPA) being Ksh. 142.63 million.
- d) The Commission further noted that the Government of Kenya allocation during FY 2024/25 was not affected in Supplementary Estimates No. 1 with the actual expenditure of GOK allocation being Ksh. 283.73 million (59 % absorption) as at 31st December 2024.
- e) That the commission is faced with challenges of limited staff with filled positions standing at 25% of the approved establishment and that geographical spread in the counties is also another challenge against the intention of the commission to devolve its services to the Counties so that human rights issues can be addressed at the grassroots level.
- f) That, there is a need to address staff capacity gaps and build adequate infrastructure in order to improve on the implementation of programme activities and facilitate the realization of the commission's mandate.
- g) That there is a need to enhance resources from the Government of Kenya in the Financial Year 2025/2026 to enable the commission to engage more with the current Human Rights issues in the Country including engagement with Policy makers; Parliament; Other State and Non-State Organs and counties. The commission is seeking to be adequately funded by the Government of Kenya so as to minimize over reliance on the donor funds.

The Committee appreciated the Commission for appearing and contribution into the deliberations on the BPS.

### **Meeting with the Independent Electoral and Boundaries Commission (IEBC)**

After Chairpersons remarks, and upon invitation, the CEO and his team submitted as follows concerning 2025 BPS-

- a) The Commission presented its budgetary requirements for the 2027 General Election to the Parliamentary Committee. They indicated that the total resource requirement amounted to Ksh. 61.7 billion, while the National Treasury had proposed an allocation of Ksh. 55 billion, resulting in a funding gap of Ksh. 6.73 billion.
- b) IEBC detailed the components of the Kenya Integrated Elections Management System (KIEMS), which included the Biometric Voter Registration System (BVR), Biometric Voter Identification System (BVI), Results Transmission System (RTS), and Candidate Registration Management System (CRMS). The Commission



emphasized that several key electoral activities, such as by-elections and continuous voter registration, heavily relied on these technological systems.

- c) The IEBC also raised concerns regarding the aging equipment used in the electoral process. They pointed out that the BVR kits acquired in 2012 were now 15 years old and unsupported by manufacturers, while KIEMS kits from 2017 would be over ten years old by 2027 without any existing hardware support contract. Furthermore, limitations in network compatibility were noted, as current KIEMS kits only supported older network technologies, which posed risks for reliable communication during elections.
- d) In addition to these issues, the commission highlighted that they had introduced an iris scanner to enhance voter identification reliability; however, older kits did not possess this feature and were no longer supported by vendors. The IEBC reiterated that standard industry practice dictates disposing of IT equipment after three to five years, yet their current equipment had been in use for over a decade, leading to a net book value of zero.
- e) The risks associated with using outdated technology include increased chances of technical failures and public dissatisfaction stemming from previous election performance issues. The IEBC proposed enhancing transparency by publishing results for all six elective positions on public portals instead of just presidential results as done in prior elections.
- f) Overall, the IEBC underscored the necessity for timely and adequate funding to ensure comprehensive preparedness for the upcoming elections, including technological upgrades and voter education initiatives. They expressed concern that without sufficient financial resources, their ability to conduct credible elections could be compromised.

The Committee appreciated the Commission for appearing and contribution into the deliberations on the BPS.

### **The National Land Commission (NLC)**

After Chairpersons remarks, and upon invitation, the CEO and his team submitted as follows concerning 2025 BPS-

- a) The Commission was allocated Ksh. 3,013.82 million (46% of the requirement) in a resource requirement of Ksh. 6,521.94 million leaving a variance of Ksh. 3,508.94 million. This is equivalent to 54% of the requested budget.
- b) That, of the allocated development budget of Ksh. 1,007.00 million, the commission prioritized as follows: ongoing ICT Infrastructure project (Ksh. 72 million); final survey and vesting of compulsory acquired land (Ksh. 200 million); refund of compensation to PAPs (Ksh. 735 million)
- c) Out of the unfunded amount of Ksh. 3,508.90 million, the commission has prioritized activities to a tune of Ksh. 548 million that will help the Commission greatly, in the



discharge of its Constitutional mandates. The Commission requests to be allocated an additional budget of Ksh. 548 million to enable funding of the Commission shortfalls as it undertakes all its mandates and actualizes the Strategic Plan 2021-2026.

- d) On pending bills, NLC noted that it has continually been underfunded and this has resulted in accumulation of huge pending bills. The outstanding pending bill as at 31st December 2024 was Ksh. 1.153 billion. The commission forwarded pending bills to the pending bills verification Committee for consideration.
- e) On the appointment of NLC Chief Executive Officer as collector and receiver of revenue, the NLC requested the assistance of the Committee for the CEO of the commission to be appointed as a collector and receiver of revenue which had been approved to be implemented in the FY 2024/25 but dropped in the finance Bill.
- f) NLC is an enabler in the BETA priorities through provision of public land for construction of affordable housing projects and other key infrastructure and water development projects in Kenya.
- g) The Commission is implementing Public Land Information Management (PLIM) which is part of the Medium-Term Plan IV and Vision 2030

The Committee appreciated the Commission for appearing and contribution into the deliberations on the BPS.

**MIN/SEN/SCF&B/1103/2025**

**ADJORNMENT AND THE DATE OF THE NEXT MEETING**

The meeting was adjourned at 1.30 p.m. Next meeting will be held on Monday, 10<sup>th</sup> March, 2025 at 2.00 pm.

**SIGNATURE:** .....



**DATE:** 12<sup>th</sup> March, 2025

**SEN.(CAPT.) ALI IBRAHIM ROBA, EGH, MP**

**(CHAIRPERSON)**

### **Detailed List of Attendance**

#### **KNCHR**

1. Dr. Bernard Mogesa – CEO
2. Mr. Joseph Ndiku – DCS
3. Ms. Winnie K. Ogutu – DDHR & admin

#### **IEBC**

1. Mr. Marjan .H. Marjan – CEO
2. Mr. Obadiah Keitany – Deputy CEO/SS
3. Mr. Osman Ibrahim – DF
4. Mr. Moses Sankuli – DVREO
5. Ms. Amina H. Soud, (HSC) – Ag. DVEPC
6. Mr. Celestine Nkiewy Yioko – PA – CEO
7. Ms. Christine Owiye – DLS
8. Ms. Faith Wanjiku – C/COM
9. Mr. Gordon Achola – Finance

#### **NLC**

1. Ms. Kabale Tache Arero – CEO
2. Mr. Amos Kasaile – Head ICT
3. Mr. Walter Menya – Head Comms
4. Mr. Farah Mohamed – Head SCM
5. Mr. Benard - DFCP
6. Mr. Moses Laibuta – P.A
7. Mr. Silas Odindo – S/CPO
8. Mr. Justine Maroa – Photographer
9. Ms. Janes Awour – Advocacy
10. Ms. Bellinda Akello – Legal
11. DR. Samuel Nthuni – D/LAM



**MINUTES OF THE HUNDRED AND EIGHTY-EIGHTH (188<sup>TH</sup>) MEETING OF THE SENATE STANDING COMMITTEE ON FINANCE AND BUDGET HELD ON THURSDAY, 6<sup>TH</sup> MARCH, 2025 IN GROUND FLOOR BOARDROOM, COUNTY HALL, PARLIAMENT BUILDINGS AT 11.15 A.M.**

**PRESENT**

- |   |   |                         |
|---|---|-------------------------|
| 1. Sen. (Capt.) Ali Ibrahim Roba, EGH, MP | - | <b>Chairperson</b>      |
| 2. Sen. Maureen Tabitha Mutinda, MP       | - | <b>Vice-Chairperson</b> |
| 3. Sen. (Dr.) Boni Khalwale, CBS, MP      | - | <b>Member</b>           |

**ABSENT WITH APOLOGY**

- |  |   |               |
|--|---|---------------|
| 1. Sen. Eddy Oketch Gicheru, MP          | - | <b>Member</b> |
| 2. Sen. Shakila Abdalla Mohamed, MP      | - | <b>Member</b> |
| 3. Sen. Richard Momoima Onyonka, MP      | - | <b>Member</b> |
| 4. Sen. Mariam Sheikh, MP                | - | <b>Member</b> |
| 5. Sen. Mohamed Faki Mwinyihaji, CBS, MP | - | <b>Member</b> |
| 6. Sen. Esther Okenyuri, MP              | - | <b>Member</b> |

**SECRETARIAT**

- |                            |   |                         |
|----------------------------|---|-------------------------|
| 1. Mr. Christopher Gitonga | - | <b>Clerk Assistant</b>  |
| 2. Ms. Beverlyne Chivadika | - | <b>Clerk Assistant</b>  |
| 3. Mr. Mitchell Otoro      | - | <b>Legal Counsel</b>    |
| 4. Mr. Solomon Alubala     | - | <b>Fiscal Analyst</b>   |
| 5. Mr. Kioko Kiminza       | - | <b>Fiscal Analyst</b>   |
| 6. Mr. Constant Wamayuyi   | - | <b>Research Officer</b> |
| 7. Ms. Hamun Mohamud       | - | <b>Research Officer</b> |
| 8. Ms. Rose Ometere        | - | <b>Audio Officer</b>    |
| 9. Mr. Enock Chelal        | - | <b>Intern</b>           |

**IN ATTENDANCE**

**The Commission on Revenue Allocation (CRA)**

- |                            |   |                                   |
|----------------------------|---|-----------------------------------|
| 1. Mr. Koitamet Olekina    | - | <b>Vice Chairperson</b>           |
| 2. Dr. Isabel Waiyaki      | - | <b>Commissioner</b>               |
| 3. Commissioner Jonas Kuko | - | <b>Commissioner</b>               |
| 4. CPA Roble Said Nuno     | - | <b>Ag. CEO</b>                    |
| 5. Ms. Lineth Oyugi        | - | <b>Director, Economic Affairs</b> |



**MIN/SEN/SCF&B/1095/2025****PRELIMINARIES**

The Chairperson called the meeting to order at 11.18 a.m. This was followed by a word of prayer, and a round of introduction.

**MIN/SEN/SCF&B/1096/2025****ADPOTION OF THE AGENDA**

The agenda was adopted after being proposed by Sen. Maureen Tabitha Mutinda, MP, and seconded by Sen. (Dr.) Boni Khalwale, CBS, MP, as listed below-

1. Prayer;
2. Introduction;
3. Adoption of the Agenda;
4. Confirmation of Minutes of 181<sup>st</sup>, 182<sup>nd</sup>, 183<sup>rd</sup>, 184<sup>th</sup> and 185<sup>th</sup> Sittings;
5. Matters arising from the minutes of the previous sitting;
6. Meeting with the following stakeholders-
  - a) The Commission on Revenue Allocation (CRA); and
  - b) The National treasury and Economic Planning.to deliberate on the 2025 Budget Policy Statement (BPS) and Medium-Term Debt Management Strategy (MTDS)- (*Committee Paper No.127B*);
7. Any Other Business; and
8. Adjournment and Date of the Next Meeting.

**MIN/SEN/SCF&B/1097/2025****MEETING WITH STAKEHOLDERS TO  
DELIBERATE ON THE 2025 BUDGET POLICY  
STATEMENT AND MEDIUM-TERM DEBT  
MANAGEMENT STRATEGY (COMMITTEE PAPER  
NO. 127B)****Meeting with the Commission on Revenue Allocation (CRA)**

Upon the invitation of the Chairperson, CRA representatives submitted as follows concerning the 2025 BPS and MTDS-

**Submission on BPS**

1. Budget for FY 2025/26 and the Medium Term- There are two figures for estimated ordinary revenue for 2024/25 Ksh. 2.575 trillion (paragraph 219) and Ksh. 2.54 trillion (paragraph 314). The estimate for 2024/25 is crucial in computing growth for FY 2025/26. There is need to harmonise the projection for FY 2024/25.
2. County Governments' compliance with Fiscal Responsibility Principles is provided in the main document however, a similar analysis for national government is provided, as an annexure. In future, the analysis of national government's compliance with fiscal responsibility principles should be provided in the main the BPS and not an annexure.
3. Pending bills- the analysis of pending bills for both levels of government should be provided in the main documents and not as annexure. This will inform on adherence to Section 94(1)(a) of PFM Act 2012 by the national government.

4. Division of Revenue for FY 2025/26- The 2025 BPS projects the shareable revenue to increase from Ksh. 2,575.9 billion for FY 2024/25 to Ksh. 2,835.0 billion in FY 2025/26. In absolute terms, the ordinary revenue is projected to increase by Ksh. 259.1 billion.
5. An analysis of allocation to two levels of government as a percentage share of total revenue reveals a decline in funding of county level of government from 10.4 percent to 9.3 percent and an increase in the allocation to the national executive from 56.7 percent to 57.5 percent. This decline in the share of allocations to county government has a negative impact in the ability of governments to offer quality service delivery to the citizens.
6. The BPS indicates that after considering all the mandatory expenditures under Article 203(1) of the Constitution, the balance left for sharing between the two levels of Government is Ksh 353.4 billion and the balance left for the national government is Ksh. (64,522 billion). This is misleading since items of national interest and national obligations are implemented by the national government through the respective MDAs and therefore not entirely factual to state that the national government is left with a negative balance.
7. Further that, National interest is not synonymous to national government priorities. The national interests can be implemented by either level of government based on the law of subsidiarity.
8. County governments have conditional financial obligations that were meant to commence in financial year 2024/25. However, due to the downward revision of projected ordinary revenue for the financial year 2024/25, implementation of specific programmes and projects estimated at Ksh.25.03 billion have not been fully financed. These include- County Aggregation and Industrial Parks estimated at Ksh11.75 billion; compensation to Community Health promoters estimated at Ksh.3.23 billion; county contributions towards the Housing Levy estimated at Ksh 4.05 billion and enhanced contributions to NSSF estimated at Ksh 6.0 billion, provision of Social Health Insurance for the vulnerable groups; Pay for doctors CBA, and provide for annual salary increments to their workforce.

#### **Submission on MTDS**

9. There has been an outstanding pre-1997 government debt in the debt reports for almost thirty years. In adherence to fiscal prudence, it is important that clarity is provided on what measures the National Treasury is undertaking towards settling of this debt.
10. On debt composition, the government has made efforts at shifting the domestic debt composition from short term Treasury Bills in favour of the long-term Treasury Bonds.
11. The composition of external debt has shifted from commercial debt to concessional multilateral financing in line with the government's policy of reducing refinancing risk. Multilateral lenders held 53.9 percent of the total external debt to June 2024, commercial debt which attracts high interest rates and stringent repayment terms constituted 22.8 percent.
12. External debt analysis by currency shows that US Dollar denominated debt is dominant at 67 percent of the external debt as at June 2024. The Euro denominated debt is at 22.5 percent of the total external debt.



13. The high composition of external debt in US Dollar increases the cost of external debt servicing in the event of high depreciation of the Kenya Shilling against the US Dollar. Parliament therefore need to legislate an upper ceiling within which external debt composition in any currency should not surpass.
14. Section 6 of the Public Finance Management (Amendment) Act 2023, amended the debt sustainability thresholds to 55 percent in PV terms with a compliance period of not later than five years from 17th October 2023-the date of coming into force of the Act. The national government is required only in exceptional circumstances to exceed the threshold by not more than five percent. However, the medium term projects indicate that by 2029 Treasury will still be yet to adhere to the approved threshold.
15. The continued increase of debt service puts a strain on the balance of revenues available for sharing between the two levels of government, further the increase has a negative effect on the timely disbursement of funds to either level of government which delays service delivery.
16. The external debt sustainability thresholds show a breach of the PV of debt-to-exports ratio and the Public and Publicly Guaranteed (PPG) debt service-to-exports ratio.
17. The breach of the external on two indicators namely: PV of PPG external debt-to-exports ratio and PPG debt service-to-exports ratio put the country at high risk of debt distress. Parliament should exercise its oversight role in ensuring that strict compliance with external debt composition in favour of multilateral debt is adhered to.

Following deliberations, it was observed as follows-

- a) The issues relating to county governments own Source revenue should be considered extensively but should not be pegged on the division of revenue between the two levels of government.
- b) The Committee was seized of the CRA's recommendations on the fourth basis for division of revenue among the counties and it will be prioritised, however, noting that the principle of *win- win* is upheld.
- c) CRA should expedite sensitisation on Tariffs and Pricing Policy and ensure its adopted by county governments for implementation and consequent impact in OSR performance.

The Committee appreciated the Commission for appearing and contribution into the deliberations on the BPS and MTDS.

#### **MIN/SEN/SCF&B/1098/2025      ANY OTHER BUSINESS**

- a) The Committee was informed about a letter co-signed by the Senate Leader of Majority and Leader of Minority regarding the Senate resolution on engagement of Constitutional Commissions and independent offices during consideration of BPS. The Committee considered the matter and in view of the time constraints resolved to invite all the constitutional commissions and independent offices to a meeting on Monday, 10<sup>th</sup> March, 2025 from 9:00 am.



- b) The Committee noted that the National treasury and Economic Planning had not honoured the invitation to a meeting. The Committee resolved to await response from the Cabinet Secretary and possible indicative date for the meeting.
- c) The Committee noted that after meeting the Commissions, it will proceed to consider the BPS and MTDS reports.

**MIN/SEN/SCF&B/1099/2025**

**ADJORNMENT AND THE DATE OF THE NEXT MEETING**

The meeting was adjourned at 12.53 p.m. The next meeting will be held on Monday, 10<sup>th</sup> March, 2025 at 9.00 am.

**SIGNATURE:**  .....

**DATE:** .....

**SEN.(CAPT.) ALI IBRAHIM ROBA, EGH, MP**

**(CHAIRPERSON)**



**MINUTES OF THE HUNDRED AND EIGHTY-SEVENTH (187<sup>TH</sup>) MEETING OF THE SENATE STANDING COMMITTEE ON FINANCE AND BUDGET HELD ON THURSDAY, 6<sup>TH</sup> MARCH, 2025 IN GROUND FLOOR BOARDROOM, COUNTY HALL, PARLIAMENT BUILDINGS AT 9.00 A.M.**

**PRESENT**

1. Sen. (Capt.) Ali Ibrahim Roba, EGH, MP	-	<b>Chairperson</b>
2. Sen. Maureen Tabitha Mutinda, MP	-	<b>Vice-Chairperson</b>
3. Sen. (Dr.) Boni Khalwale, CBS, MP	-	Member
4. Sen. Eddy Oketch Gicheru, MP	-	Member
5. Sen. Shakila Abdalla Mohamed, MP	-	Member
6. Sen. Richard Momoima Onyonka, MP	-	Member
7. Sen. Mariam Sheikh, MP	-	Member

**ABSENT WITH APOLOGY**

1. Sen. Mohamed Faki Mwinyihaji, CBS, MP	-	Member
2. Sen. Esther Okenyuri, MP	-	Member

**SECRETARIAT**

1. Mr. Christopher Gitonga	-	Clerk Assistant
2. Ms. Beverlyne Chivadika	-	Clerk Assistant
3. Mr. Mitchell Otoro	-	Legal Counsel
4. Mr. Solomon Alubala	-	Fiscal Analyst
5. Mr. Kioko Kiminza	-	Fiscal Analyst
6. Mr. Constant Wamayuyi	-	Research Officer
7. Ms. Hamun Mohamud	-	Research Officer
8. Ms. Rose Ometere	-	Audio Officer
9. Mr. Enock Chelal	-	Intern

**IN ATTENDANCE**

**The Council of Governors**

1. Governor FCPA Ahmed Abdullahi	-	Chairperson/ Wajir County
2. Governor Fernandes Barasa	-	Kakamega County
3. Governor Stephen Sang	-	Nandi County
4. Governor Kenneth Lusaka	-	Bungoma County
5. Governor Ochillo Ayacko	-	Migori County

- |                        |   |                  |
|------------------------|---|------------------|
| 6. Ms. Mary Mwiti      | - | CEO              |
| 7. Mr. Stephen Momanyi | - | Programs Officer |

**MIN/SEN/SCF&B/1091/2025**      **PRELIMINARIES**

The Chairperson called the meeting to order at 9.30 a.m. This was followed by a word of prayer, and a round of introduction.

**MIN/SEN/SCF&B/1092/2025**      **ADOPTION OF THE AGENDA**

The agenda was adopted after being proposed by Sen. Eddy Oketch Gicheru, MP, and seconded by Sen. Mariam Sheikh, MP, as listed below-

1. Prayer;
2. Introduction;
3. Adoption of the Agenda;
4. Confirmation of Minutes of 181<sup>st</sup>, 182<sup>nd</sup>, 183<sup>rd</sup>, 184<sup>th</sup> and 185<sup>th</sup> Sittings;
5. Matters arising from the minutes of the previous sitting;
6. Meeting with the following stakeholders-
  - a) The Council of Governors (CoG);
  - b) The Commission on Revenue Allocation (CRA); and
  - c) The National treasury and Economic Planning.
 to deliberate on the 2025 Budget Policy Statement and Medium-Term Debt Management Strategy- (*Committee Paper No.127B*);
7. Any Other Business; and
8. Adjournment and Date of the Next Meeting.

**MIN/SEN/SCF&B/1093/2025**      **MEETING WITH STAKEHOLDERS TO DELIBERATE ON THE 2025 BUDGET POLICY STATEMENT AND MEDIUM-TERM DEBT MANAGEMENT STRATEGY (COMMITTEE PAPER NO. 127B)**

**Meeting with Council of Governors (COG)**

After the Chairpersons remarks, and upon invitation, the COG representatives submitted as follows concerning the 2025 BPS-

1. The council supports transition from Cash to Accrual Basis of Accounting for it strengthens public finance management by improving cash management and enhance financial and fiscal reporting.
2. The national Treasury proposes an expanded fiscal space and projects a stable economic growth at 5.3% over the medium-term, however, this is not reflected on the resource allocation, especially on Division of revenue between the two levels of government. For instance, the counties' share of revenue as a percentage of both the GDP and ordinary revenue is on a consistent downward trend as compared to the national government which



is on an upward trajectory on both accounts. This is akin to fizzling out the counties' equitable share.

3. The county equitable share allocation is not backed up by any basis it's just assigning arbitrary allocation of resources.
4. There is no allocation of resources to recently delineated and gazetted functions, 16<sup>th</sup> December 2024. Counties are expected to takeover and perform those functions, yet no resources have been availed.
5. The Cabinet resolution on State Corporations reforms- some of the affected corporations perform devolved functions and thus such functions ought to be transferred to counties together with attendant resources.
6. Despite the reduction of Counties' equitable share in FY 2024/25, the 2025 BPS did not provide for an allocation to meet the outstanding non- discretionary expenditures. The counties budget implementation for FY 2024/25 was already constrained following the reduction and the delays in passing the County Governments Additional Allocations Bill, 2024. Thus, 2025 BPS should provide for the non-discretionary expenditures emanating from national government priority policies, programmes and projects.
7. The proposed budget increment for some the National Government Sectors are higher than the increment to all 47 counties combined. For instance, the Health Sector budget is set to increase by Kshs.85.64 billion compared to Kshs.17.64 billion proposed increment to all 47 counties.
8. There is need for a policy and legal framework guiding the approval and application of the last audited accounts for purposes of determining the counties' equitable share in accordance with Article 203 (2) of the constitution. It is no longer tenable that resources for FY 2025/26 are being shared based on FY 2020/21 audited accounts.
9. Whereas Housing and settlement is a core pillar, the BPS has not a framework on implementation of the Affordable Housing Act, 2024 in relation to allocation of funds to counties since housing is a devolved function.
10. The 2025 BPS must therefore indicate the roadmap and framework of actualizing this given the timelines and implications on the resource allocation.
11. From the BPS projections, its clear that between the FY 2022/23 and 2028/29 the County transfers as a share of GDP is projected to decline consistently from 2.9% to 1.8% while ordinary revenues are on a steady increment from 14.3% to 15.5 respectively. This is a worrying trend and an existential threat to the continuity and functioning of the County governments. The trend should be reversed since this systematic trend is similar to phasing out of county government.
12. The explanation (in paragraph 316 and Table 4.6) on resources available for sharing between the two levels of Government is irrational. Some of the mandatory expenditures indicated are national government are not non-discretionary. Secondly, the programs indicated under national interest relate to county functions.
13. There is an urgent need for a review of the additional allocations framework to delink funds from development partners to align with the Constitution considering that Article 202(2) of the Constitution and the High Court Ruling on Petition No. 252 of 2016.
14. The following additional allocations have not been included in the 2025 BPS-

- a) The counties allocations from the Road Maintenance Levy Fund (RMLF) for FY 2025/26.
- b) The Building Resilient and Responsive Health Systems (BREHS) conditional grant.
- 15. Regarding Integrated County Revenue Management Systems, the National Treasury should develop regulations, standards, and norms for operationalization of County Revenue Management Systems. Further, it should be a county-based system which promotes the distinctiveness of the National and County Revenue County levels of government in compliance with the provisions of the Section 12 (1)(e) of the PFM Act.
- 16. An analysis of the proposed budget indicates that there are projects (which relate to county government functions) worth of over Ksh.29 billion which are lined up to be implemented in FY 2025/26 by national government.

Following deliberations, it was observed as follows-

- a) The council's proposal for FY 2025/26 was Ksh. 547 billion based on recently gazetted functions, projected revenue growth and non-discretionary expenditures.
- b) Noting that the RMLF is a matter pending in High Court, the council indicated that the Senate should approve the County Government Additional Allocations Bill, 2025 without inclusion of the Fund. This will allow flow of the additional resources to the counties without an impendent. Further, it allows the court to determine the matter of inclusion of the fund in the bill in the subsequent financial years.
- c) The council proposed that there is need to consider a substantial increase in equitable share to allow the counties to pay the pending bills obligations.
- d) The Controller of Budget circular on county governments financing national government programmes should be applied as well to national government financing programmes under county government functions.
- e) The no discretionary expenditures take huge part of the funds expected to be applied for development programmes.

The Committee appreciated the Council for appearing and contribution into the deliberations on the BPS. The Committee further requested the Council to consider the MTDS and submit their views for consideration.

**MIN/SEN/SCF&B/1094/2025**

**ADJORNMENT AND THE DATE OF THE NEXT MEETING**

The meeting was adjourned at 10.58 a.m. The next meeting will be held on Thursday, 6<sup>th</sup> March, 2025 at 11.15 am.

**SIGNATURE:** .....



**DATE:** 11<sup>th</sup> March, 2025

**SEN.(CAPT.) ALI IBRAHIM ROBA, EGH, MP**

**(CHAIRPERSON)**





**MINUTES OF HUNDRED AND EIGHTY-SIXTH (186<sup>TH</sup>) MEETING OF THE SENATE STANDING COMMITTEE ON FINANCE AND BUDGET HELD ON TUESDAY, 4<sup>TH</sup> MARCH, 2025 IN GROUND FLOOR BOARDROOM, COUNTY HALL, PARLIAMENT BUILDINGS AT 9.00 A.M.**

**PRESENT**

1. Sen. (Capt.) Ali Ibrahim Roba, EGH, MP	-	<b>Chairperson</b>
2. Sen. Maureen Tabitha Mutinda	-	<b>Vice-Chairperson</b>
3. Sen. Mohamed Faki Mwinyihaji, CBS, MP	-	Member
4. Sen. Shakila Abdalla Mohamed, MP	-	Member
5. Sen. Mariam Sheikh, MP	-	Member
6. Sen. Esther Okenyuri, MP	-	Member

**ABSENT WITH APOLOGY**

1. Sen. (Dr.) Boni Khalwale, CBS, MP	-	Member
2. Sen. Richard Momoima Onyonka, MP	-	Member
3. Sen. Eddy Oketch Gicheru, MP	-	Member

**SECRETARIAT**

1. Mr. Christopher Gitonga	-	Clerk Assistant
2. Ms. Beverlyne Chivadika	-	Clerk Assistant
3. Mr. Mitchell Otoro	-	Legal Counsel
4. Mr. Solomon Alubala	-	Fiscal Analyst
5. Mr. Constant Wamayuyi	-	Research Officer
6. Ms. Hamun Mohamud	-	Research Officer
7. Ms. Rose Ometere	-	Audio Officer
8. Mr. Enock Chelal	-	Intern

**IN ATTENDANCE**

**Institute of Public Accountants of Kenya (ICPAK)**

1. CPA. Philip Kakai	-	Chairperson
2. FCPA Hesbon Omollo	-	Council Member
3. FCPA (Prof.) Nicholas Letting	-	Council Member
4. FCPA Andrew Rori	-	Legislative Affairs Co-convenor
5. CPA. Hillary Onami	-	Director of Public Policy
6. CPA. Elias Wakhisi	-	Senior Manager, Public Policy



### **Bajeti Hub**

- |                         |   |                 |
|-------------------------|---|-----------------|
| 1. Dr. Abraham Rugo     | - | Country Manager |
| 2. Ms. Sandra Cherotich | - | Program Officer |
| 3. Mr. Cuba Houghton    | - | Program Officer |

### **County Assemblies Forum (CAF)**

- |                         |   |                                   |
|-------------------------|---|-----------------------------------|
| 1. Hon. Lantano Nabaala | - | Speaker, Laikipia County Assembly |
| 2. Hon. Seth M. Kamanza | - | Speaker, Kwale County Assembly    |
| 3. Mr. Austin Munene    | - | Legal Counsel                     |
| 4. Mr. Nzangi Philip    | - | MCA, Embu County                  |
| 5. Ms. Grace Sundukwa   | - |                                   |
| 6. Mr. Jeremy Mutunga   | - |                                   |

### **MIN/SEN/SCF&B/1087/2025      PRELIMINARIES**

The Chairperson called the meeting to order at 9.30 a.m. This was followed by a word of prayer, and a round of introduction.

### **MIN/SEN/SCF&B/1088/2024      ADPOTION OF THE AGENDA**

The agenda was adopted after being proposed by Sen. Esther Okenyuri, MP, and seconded by Sen. Mariam Sheikh, MP, as listed below-

1. Prayer;
2. Introduction;
3. Adoption of the Agenda;
4. Confirmation of Minutes of 181<sup>st</sup>, 182<sup>nd</sup>, 183<sup>rd</sup>, 184<sup>th</sup> and 185<sup>th</sup> Sittings;
5. Matters arising from the minutes of the previous sitting;
6. Meeting with the following stakeholders-
  - a) County Assemblies Forum;
  - b) Bajeti Hub;
  - c) Institute of Public Finance; and
  - d) Institute of Certified Accountants of Kenyato deliberate on the 2025 Budget Policy Statement and Medium-Term Debt Management Strategy- (*Committee Paper No.127A*);
7. Any Other Business; and
8. Adjournment and Date of the Next Meeting.

### **MIN/SEN/SCF&B/1089/2025      MEETING WITH STAKEHOLDERS TO DELIBERATE ON THE 2025 BPS AND MTDS (COMMITTEE PAPER NO. 127A)**

### **Meeting with Institute of Certified Accountants of Kenya (ICPAK)**

Upon invitation, the ICPAK submitted the following concerns and recommendations on various sectors of the 2025 BPS-

**1. Agriculture Transformation for Inclusive Green Growth:**

Agriculture contributes about 20% of Kenya's GDP (July 2024 CBK survey). However, there are challenges facing the sector including low productivity, poor incentives, low mechanization, inadequate inputs, and weak infrastructure.

**Recommendations**

- a) Implementation of policies to improve farmer incentives, mechanization, and access to quality inputs.
- b) Diversify agricultural exports beyond traditional products like tea and coffee.
- c) Invest in agricultural research for innovative farming techniques and high-yield crops.
- d) Strengthen agricultural extension services to boost production.

**2. Transforming the Micro, Small and Medium Enterprise (MSME)**

There are uncertainty on whether Hustler Fund loan amounts are sufficient for capital-intensive MSME projects.

**Recommendations**

- a) Implementation of financial literacy programs to help MSMEs improve their credit history.
- b) Review Hustler Fund loan amounts to assess their adequacy for capital-intensive businesses.
- c) Consider increasing loan amounts or extending repayment terms for businesses in these sectors.

**3. Housing and Settlement**

It was noted that financial accessibility remains a major challenge for low-income households.

**Recommendations**

Introduce targeted subsidies and low-interest loans to improve access to affordable housing for low-income groups.

**4. Healthcare**

There are several concerns including-

- a) Taifa Care Expansion -Transition from NHIF raises concerns about financial sustainability and accurate costing.
- b) Uneven Healthcare Access in Rural Areas- Infrastructure gaps and medical staff shortages persist.
- c) Free Primary Healthcare and Emergency Services- Effectiveness and reach remain challenging, especially in remote areas.

**Recommendations**

- a) Strengthen financial planning for Taifa Care and explore alternative funding, including public-private partnerships.
- b) Improve rural healthcare access through mobile clinics, incentives for medical staff, and local partnerships.

- c) Invest in health facility infrastructure and ensure efficient use of the Facility Improvement Fund (FIF) for timely resource allocation.

## **5. Infrastructure gap**

### **Recommendations**

- a) Strengthening the PPP legal and institutional framework to attract more private investments.
- b) Mobilizing private capital which will help reduce fiscal burden on the government.

## **6. Water and Irrigation**

There is limited access to sustainable water resources for rural and marginalized areas. Additionally, land degradation and insufficient land reclamation initiatives are need to be considered.

### **Recommendations**

- a) Investment in renewable water solutions like rainwater harvesting and solar-powered water systems for marginalized regions.
- b) Fast-track implementation of Land Reclamation Policy, 2024.

## **7. Roads and Bridges**

A 2023 report by the African Development Bank (AFDB) highlighted that the rural road development in Kenya led to a 12% increase in agricultural productivity and a 15% reduction in poverty level.

### **Recommendation**

- a) Improving connectivity and accessibility to reduce regional inequalities and stimulate local businesses.
- b) Adoption of a holistic and inclusive infrastructure development.

## **8. Manufacturing Sector: Agro-Processing**

### **Recommendations**

- a) Accelerate rollout of County Aggregated Industrial Parks (CAIPS) to all 47 counties and improve rural road networks.
- b) Develop farmer training programs in collaboration with research institutions to improve post-harvest handling, storage, and value addition.

## **9. The Services Economy: Financial Services**

### **Recommendations**

- a) Promote adoption of advanced risk management within banks to handle financial shocks.
- b) Strengthen regulations governing Digital Credit Providers (DCPs).

## **10. Strengthening Devolution**

Delayed disbursement of county equitable share funds hinders county operations.

### **Recommendations**

- a) National Treasury should ensure strict adherence to disbursement under Article 219 of the Constitution.
- b) Government should establish emergency fund for counties to bridge shortfalls during delays.

## **Sector Specific Recommendations**



**11. Domestic Economic Performance: Primary Sector-** To promote the growth of both the agriculture and mining sectors, the National Treasury-

- a) Allocate a larger portion of the budget to infrastructure projects that support climate resilience in agriculture.
- b) Provide tax incentives and subsidies for research and development sectors.
- c) Increase funding for vocational training institutions that specialize in agricultural and mining technologies.

**12. Industrial sector**

- a) National Treasury should prioritize investments in renewable energy projects, particularly in geothermal, wind, and solar power generation.
- b) Need for energy efficiency programs to reduce costs for industrial producers, particularly in manufacturing.
- c) Special tax incentives and subsidies for energy-efficient technologies should be introduced to drive down operational costs for industrial businesses.

**13. Services sector**

- a) National Treasury should allocate funding for the expansion and modernization of tourism infrastructure, and digital platforms for promoting Kenya's tourism.
- b) Funding should be directed toward enhancing financial literacy.

**14. Annual Real GDP Growth Rates-** The growth projection of 5.3% in 2025 up from 4.6% in 2024 is ambitious.

**Recommendation**

National Treasury should consider revising the projections further, taking into account external shocks such as geopolitical developments in the Middle East, the Ukraine-Russia conflict, and possible trade protectionist policies from developed nations such as the United States, particularly with Trump's administration, which is more inward-looking.

**15. Inflation Developments-** Government should consider reduced taxation to improve the purchasing power for the majority of Kenyans.

**16. Private Sector Credit:** The Government should consider measures to increase private sector credit-

- a) Reduction in domestic borrowing to free resources for private sector to mitigate crowding out effect.
- b) Incentivize banks through targeted monetary policy mechanisms to provide credit to the private sector.

**17. Revenue performance-**Government should undertake initiatives to expand tax base.

**18. Expenditure management** -Institute proposed adherence to fiscal responsibility principles under section 15 of PFM, Act.

**19. Accrual accounting-**National Treasury should strictly adhere to transition roadmap to accrual accounting.

**20. Deficit Financing Policy-** institute recommended-

- a) Implementation of the PFM (Sinking Fund) Regulations 2021, establishing sinking fund to set aside funds for debt maturity.
  - b) Government should consider public private partnerships as a form of financing development expenditure.
  - c) Government should move away from expensive commercial loans.
21. **Health sector-** The Government should develop and enforce a strong policy and regulatory framework to support the effective functioning of SHIF.
22. **Pending Bills-** County governments should ensure pending bills are prioritized as first charge in the budget cycle.
23. **Division of Revenue for FY 2025/26-** There is need to expedite the approval of audited accounts to give a clear reflection of the total government's collection. And Implementing robust fiscal consolidation to help the government bridge the deficit gap.
24. **Equalization Fund**
- a) The government should bridge the implementation gap through 100% allocation of the entitled funds.
  - b) The Equalization Fund Advisory Board should establish project implementation units (PIUs) at the divisional level.

Regarding the **2025 Medium Term Debt Management Strategy**, the Institute submitted that debt repayment has steadily increased over the years, reaching Kshs.1.35 trillion in FY 2024/25.

### **Recommendations**

#### **The Government should-**

- a) Reduce short-term borrowing- issue longer-tenor domestic bonds to ease refinancing pressure.
- b) Evaluate guaranteed loans for financial health, establish clear debt management frameworks, and explore restructuring or privatization for distressed entities.
- c) Diversify financing sources- Prioritize diaspora bonds, sustainability-linked financing, and concessional loans to reduce reliance on high-risk external debt.
- d) Prioritize borrowing in local currency - reduce reliance on foreign currency debt to minimize exchange rate risks.
- e) Restructure existing debt by extending repayment periods to ease fiscal pressure and improve sustainability.
- f) Increase access to concessional financing -shift towards cheaper external funding to reduce domestic borrowing pressure.
- g) External borrowing - Prioritize concessional loans over costly commercial debt to reduce repayment pressure.
- h) Enhance debt transparency- National Treasury should regularly publish detailed and comprehensive debt reports.
- i) Inclusion of other forms of debt instruments such as Islamic bonds (Sukuk), green bonds to attract ethical and climate-conscious funding.



Following deliberations, the Committee requested the ICPAK to prepare and submit a professional researched paper on the performance of the government using globally acceptable parameters. This should include challenges, identified gaps and appropriate recommendations. The document will enrich Committee's reports on the 2025 BPS and MTDS.

#### **Meeting with the County Assemblies Forum and Bajeti Hub**

After introduction, the Committee noted time constraints and other work exigencies that urgently required attention of the members. Thus, the Committee resolved to receive written submissions from the County Assemblies Forum (CAF) and Bajeti Hub.

The meeting was informed that the Committee will review the written submissions during consideration of the reports on the BPS and MTDS. Additionally, all their views will be included in the reports.

The Committee thanked the stakeholders for honouring Committee's invitation to submit views on the 2025 BPS and MTDS. Further, the Committee committed to continue with collaboration.

#### **MIN/SEN/SCF&B/1090/2025      ADJORNMENT AND THE DATE OF THE NEXT MEETING**

The meeting adjourned at 10.58 a.m. Next meeting will be held on Thursday 6<sup>th</sup> March, 2025 at 9.00 am.

SIGNATURE: .....



DATE: 11<sup>th</sup> March, 2025

**SEN.(CAPT.) ALI IBRAHIM ROBA, EGH, MP**

**(CHAIRPERSON)**



Annex 2- Schedule on  
Additional Allocations to  
County Governments in FY  
2025/2026

**SCHEDULE 1: Additional Allocations to County Governments in FY 2025/26.**

SN	Project description	Amount in Ksh.
<b>Additional unconditional Allocations from National Government's Share of Revenue</b>		
1	Allocations financed from court fines	11,519,280
2	allocations financed from the 20% Share of Mineral Royalties	2,934,923,148
	<b>Sub-Total</b>	<b>2,946,442,428</b>
<b>Additional Conditional Allocations from National government's Share of Revenue</b>		
3	Payment of outstanding Basic Salary Arrears for Healthcare workers	1,759,101,729
4	Supplement for Construction of County Headquarters	454,000,000
5	Community Health Promoters (CHPs) Programme	3,234,930,000
6	County Aggregated Industrial Parks (CAIPs) Programme	4,500,000,000
	<b>Sub-total</b>	<b>9,948,031,729</b>
<b>Additional Conditional Allocations financed from proceeds of loans and grants from Development Partners</b>		
7	IFAD-Aquaculture Business Development Programme (ABDP)	200,000,000
8	IDA(World Bank)-Financing Locally- Led Climate Action Program-County Climate Institutional Support (FLLOCA-CCIS)	121,000,000
	IDA (World Bank)-Financing Locally- Led Climate Action Program-County Climate Resilience Investment (FLLOCA-CCRI)	6,187,500,000
10	KfW(Germany Development Bank)-Financing Locally- Led Climate Action Program-County Climate Resilience Investment (FLLOCA- CCRI)	1,200,000,000
11	IDA (World Bank)-Food Systems Resilience Project (FSRP)	3,200,000,000
12	KfW(Germany Development Bank)-Drought Resilience Programme in Northern Kenya (DRPNK)	1,276,654,208
13	IDA (World Bank)-Kenya Devolution Support Program - Institutional Grant (Level 1 Grant) (KDSP)	1,762,500,000
14	IDA (World Bank)-Kenya Devolution Support Program - Service Delivery and Investment Grant (Level 2 Grant) (KDSP)	13,042,500,000
15	IFAD-Kenya Livestock Commercialization Project (KELCOP)	634,500,000
16	IDA (World Bank)-Kenya Urban Support Project- Urban Development Grant (KUSP 2-UDG)	10,325,754,660
17	IDA (World Bank)-Kenya Urban Support Project - Urban Institutional Grant (KUSP 2-UIG)	1,300,000,000
18	KfW(Germany Development Bank)-Kenya Water, Sanitation and Hygiene (K-WASH) Programme	4,607,526,599
19	IDA (World Bank)-National Agricultural Value Chain Development Project (NAVCDP)	7,700,000,000
20	DANIDA-Primary Health Care in Devolved Context (PHDC)	510,000,000
21	IDA (World Bank)-Water and Sanitation Development Project (WSDP)	3,000,000,000
22	AfD(France )Kenya Informal Settlement Project (KISIP)II	1,000,000,000
23	IDA (World Bank)-Kenya Informal Settlement Project (KISIP)II	840,000,000
	<b>Sub-total</b>	<b>56,907,935,467</b>
	<b>Grand Total</b>	<b>69,802,409,624</b>

Annex 3- Funding  
requirements submitted by  
Constitutional Commissions  
and Independent Offices



THE UNFUNDED AND UNDERFUNDED PRIORITIES IN FY 2025/26 IN THE 2025 BUDGET POLICY STATEMENT (BPS) OF THE CONSTITUTIONAL COMMISSIONS AND INDEPENDENT OFFICES.

SN	Name of the Constitutional Commissions/Independent offices.	Proposed allocation in 2025 BPS	Additional Request	Justification
1	Office of the Controller of Budget (OCOB).	777,500,000	905,500,000	<b>Ksh.182.8 Million</b> for new staffing grading structure. <b>Ksh.167.5 Million</b> for Monitoring the budget cycle and maintaining exchequer records. <b>Ksh.14.4 Million</b> for internet connectivity. <b>Ksh.15.3 Million</b> for Training. <b>Ksh.117.1 Million</b> for Public participation. <b>Ksh.21.7 Million</b> for leasing of offices in Lamu & Tana River Counties. <b>Ksh.51 Million</b> for group training. <b>Ksh.40.7 Million</b> for Hospitality supplies. <b>Ksh.2.5 Million</b> for Library and education supplies. <b>Ksh.8.4 Million</b> for hiring of new staff for Counties. <b>Ksh.4.4 Million</b> for Fuel. <b>Ksh.89.4 Million</b> for legal fees and contracted professionals. <b>Ksh.2.3 Million</b> for Motor Vehicle Maintenance. <b>Ksh.6.4 Million</b> for office furniture. <b>Ksh.12.3 million</b> for Refurbishment of Buildings. <b>Ksh.56 Million</b> for the Purchase of Motor Vehicles. <b>Ksh.33.6 Million</b> for office equipment. <b>Ksh.51.4 Million</b> to develop and deploy COBMIS. <b>Ksh.50 Million</b> for staff mortgage.
2	Office of the Auditor-General (OAG)	8,245,200,000	1,200,000,000	<b>Ksh.1.1 Billion</b> for Audit related expenses. <b>Ksh.100 Million</b> towards the completion for the Mombasa office.
3	Independent Electoral and Boundaries Commission (IEBC)	3,995,600,000	20,520,000,000	<b>Ksh.520 Million</b> for various By-elections. <b>Ksh.8.5 Billion</b> for Boundary Delimitation. <b>Ksh.3.8 Billion</b> for Pending Bills. <b>Ksh.6.7 Billion</b> for General elections deficit. <b>Ksh.1 Billion</b> for the Uchanguzi Centre Project. <b>(This additional funding is required in the medium term; against the proposed Ksh.58.5 billion in the Medium term.)</b>

SN	Name of the Constitutional Commissions/Independent offices.	Proposed allocation in 2025 BPS	Additional Request	Justification
4	Commission on Administrative Justice (CAJ).	676,200,000	208,000,000	<b>Ksh.23 Million</b> for the Promotion of Open Governance in Public Administration. <b>Ksh.50 Million</b> for automation and digitization of Ombudsman Services. <b>Ksh.28 Million</b> for Review of the Commission's legal framework. <b>Ksh.47 Million</b> for the Establishment of two county offices. <b>Ksh.12 Million</b> for the Creation of awareness. <b>Ksh20 Million</b> for Ombudsman Outreach Services. <b>Ksh.28 Million</b> for Foreign Travel.
5	National Land Commission (NLC)	3,013,820,000	3,508,900,000	<b>Ksh.3.5 Billion</b> for Settlement of pending Bills and other unfunded areas.
6	Ethics and Anti-Corruption Commission (EACC)	4,413,800,000	889,186,690	<b>Ksh.304.8 Million</b> for Recruitment. <b>Ksh.220.1 Million</b> for Law Enforcement. <b>Ksh.200 Million</b> for the Post-Retirement Medical Scheme. <b>Ksh.164 Million</b> for office Refurbishment.
7	Salaries and Remuneration Commission (SRC)	481,800,000	519,364,377	<b>Ksh.102.6 Million</b> for Implementation of Key activities under the SRC Mandate. <b>Ksh.7.65 Million</b> for Communication and Supplies services. <b>Ksh.16.8 Million</b> for Hospitality Supplies.
8	Commission on Revenue Allocation (CRA)	409,000,000	701,900,000	<b>Ksh.17.2 Million</b> for stakeholder engagement on the Vertical recommendation. <b>Ksh.37.2 Million</b> for Preparation of the Fourth Basis Popular version and Impact assessment. <b>Ksh.22.4 Million</b> for the development of the Third Policy for Equalisation Fund. <b>Ksh.135.16 Million</b> for Financial Management of County Governments. <b>Ksh.207.5 Million</b> to undertake a study on the cost of county OSR collection. <b>Ksh.283.1 Million</b> for PE &OM.
9	Kenya National Commission on Human Rights (KNCHR)	528,610,000	319,170,000	<b>Ksh.100.4 Million</b> for Complaints, Investigations, Redress, Research, and Public Education Awareness. <b>Ksh.20.4 Million</b> for the Prevention of Torture Act and Intersex Rights. <b>Ksh.118.75 Million</b> for the Devolution of Human Rights Services to the Counties. <b>Ksh.80 Million</b> for the purchase of Commissioners Motor Vehicles.



SN	Name of the Constitutional Commissions/Independent offices:	Proposed allocation in 2025 BPS	Additional Request	Justification
10	National Police Service Commission (NPSC)	1,333,020,000	1,434,000,000	<b>Ksh.680 million</b> for Automation and Digital transformation of NPS and NPSC Processes. <b>Ksh.154 Million</b> for the Decentralization of the NPSC HR and Counselling services. <b>Ksh.41 Million</b> for implementation of Maraga Taskforce Recommendations. <b>Ksh.379 Million</b> for the annual recruitment of 10,000 Police officers. <b>Ksh.95 Million</b> for enhancing the staff House Mortgage scheme. <b>Ksh.85 Million</b> for Leasing of Motor vehicles.
11	Teachers Service Commission (TSC)	382,278,000,000	12,359,000,000	<b>Ksh.11.59 Billion</b> for PE. <b>Ksh.49 Million</b> for Dispensation of discipline cases. <b>Ksh.720 Million</b> for the Purchase of Motor Vehicles for Sub-County offices.
12	Public Service Commission (PSC)	3,600,400,000	558,100,000	<b>Ksh.185.2 Million</b> for Recruitment of additional staff. <b>Ksh.200 Million</b> for Operation costs for Public Service Internship Programme (PSIP). <b>Ksh.72.9 Million</b> for Court Litigation and Administrative of County, University, and State Corporations Appeals. <b>Ksh.100 Million</b> for Public Service Emerging Leaders Fellowship (PSELF) Programme.
13	National Gender and Equality Commission (NGEC)	476,700,000	595,000,000	<b>Ksh.175 Million</b> for Strategic programmatic activities on reducing child pregnancies and Gender Based Violence (GBV) including Femicide. <b>Ksh.25 Million</b> for Operationalization of the National Gender and Equality Commission, (Complaints Handling and Procedure) Regulations, 2022. <b>Ksh.76 Million</b> for Enhance Commission work at the County Level. <b>Ksh.63 Million</b> to Conduct of audit of key contemporary issues affecting special interest groups. <b>Ksh.25 Million</b> to Support Women in Leadership. <b>Ksh.10 Million</b> to undertake strategic litigation to facilitate access to justice and constitutional interpretations for special interest groups. <b>Ksh.85 Million</b> for Salary Harmonization. <b>Ksh.36 Million</b> for Recruitment of additional Staff. <b>Ksh.100 Million</b> for the Car Loan and Staff Mortgage scheme.
Total		410,229,650,000	43,718,121,067	



## Annex 4 - Stakeholders submissions



*Promoting an Equitable  
Society*

## COMMENTS ON THE 2025 BUDGET POLICY STATEMENT

The Commission has considered the 2025 Budget Policy Statement makes the following observations:

### 1. Budget for FY 2025/26 and the Medium Term

The estimate of ordinary revenue for 2024/25 are provided in paragraph 219 as Ksh. 2.575 trillion and para. 314 projects ordinary revenue at Ksh. 2.54 trillion. The estimate for 2024/25 is used in computing growth in ordinary revenue of Ksh 2.84 trillion. Use of estimates for FY 2024/25 in paragraphs 219 and 314 should give rise to different values for the projected ordinary revenue for FY 2025/26. **The projection 2024/25 need to be harmonised**

### 2. County Financial Management and Division of Revenue

County Governments' compliance with Fiscal Responsibility Principles provided in paragraphs 290-296 presents a detailed analysis of county governments' adherence to fiscal responsibility principles. Although a similar analysis for national government is provided, it is presented in annex 1.

***Analysis of national government's compliance with fiscal responsibility principles should be provided as part of the main text of the BPS and not an annexure.***

### 3. Pending bills

Analysis of county government pending bills is provided in detail in paragraph 298-300. However, no similar analysis of national government pending bills is provided and therefore it is not possible to ascertain adherence to Section 94(1)(a) of PFM Act 2012 by the national government.

**The Budget Policy Statement should provide details of National Government pending bills**

### 4. Division of Revenue for FY 2025/26

The 2025 Budget Policy Statement projects the shareable revenue to increase from Ksh. from Ksh. 2,575.9 billion for FY 2024/25 to Ksh. 2,835.0 billion in FY 2025/26. In absolute terms, the ordinary revenue is projected to increase by Ksh. 259.1 billion.

Table 3.1 (page 55) of the 2025 Budget Policy Statement provides for the percentage shares of total revenue as shown in Table 1 below:

Table 1: Summary of Budget Allocations (Ref Table 3.1 / Page 55 -2025 BPS)

		2024/25	2025/26
1	National Government	58.3	59.1
	<i>Of Which:</i>		
	a) Executive	56.7	57.5
	b) Parliament	1.0	1.0
	c) Judiciary	0.6	0.6
2	CFS	31.3	31.6
3	County Governments	10.4	9.3

CFS:(Foreign and Domestic Debt, Pension and Salaries for state officers)

Table 1 reveals a decline in the equitable share allocation to the county government from 10.4 percent to 9.3 percent and an increase in the allocation to the national executive from 56.7 percent to 57.5 percent. The decline in the share of allocations to the county government has a negative impact in the ability of governments to improve on service delivery to the citizens and this amounts to a claw back on the objects of devolution. The payment of debt is budgeted under the CFS.

The Commission notes that national government implements strategic interventions that are not necessarily equitably spread across the county. It is therefore important that Parliament protects devolution by ensuring that revenues raised nationally is equitably shared between the national and county governments and among county governments.

Further analysis of Table 3.2 (page 57) in the BPS reveals substantive budgetary provision to the various sectors for FY 2025/26. Notably, Agriculture will get an additional Ksh.3.7 billion, Energy, Infra & ICT, Ksh. 60 billion; General Economic and Commercial affairs Ksh. 13 billion; Health, Ksh. 85 billion; Education, Ksh.42 billion; Governance, Justice Law and Order Ksh. 31 billion; National Security Ksh. 37 billion; Social Protection, Culture and Recreation Ksh. 9.8 Billion and Environmental protection 2.6 billion.

Table 4.6, indicates that after considering all the mandatory expenditures under Article 203(1) of the Constitution, the balance left for sharing between the two levels of Government is Ksh 353.4 billion and the balance left for the national government is Ksh. (64,522 billion). This is however misleading since items of national interest and national obligations are implemented by the national government through the respective MDAs and therefore not entirely factual to state that the national government is always left with a negative balance. The Constitution established only two levels of government.

National interest is not synonymous to national government priorities. The national interests can be implemented by either level of government based on the law of subsidiarity. **The Commission therefore submits that the provision to allocate 47 county governments an additional Ksh. 17.6 billion for FY 2025/26 does not amount to equity in the sharing of nationally raised revenues.**



It is important to note that County governments have conditional financial obligations that were meant to commence in financial year 2024/25. However, due to the downward revision of projected ordinary revenue for the financial year 2024/25, implementation of specific programmes and projects estimated at Ksh.25.03 billion have not been fully financed. These include: County Aggregation and Industrial Parks estimated at Ksh11.75 billion; compensation to Community Health promoters estimated at Ksh.3.23 billion; county contributions towards the Housing Levy estimated at Ksh 4.05 billion and enhanced contributions to NSSF estimated at Ksh 6.0 billion. Further, county governments are also meant to provide for Social Health Insurance for the vulnerable groups; Pay for doctors CBA, and provide for annual salary increments to their workforce.

***The Commission therefore recommends that the national government be allocated Ksh. 2,409.75 billion, the Equalisation Fund Ksh.7.85 billion and county governments Ksh. 417.4 billion as for the financial year 2025/26.***

#### **5. Adherence to fiscal responsibility principles**

The BPS has always reported the adherence to the fiscal responsibility principles on wages as a proportion of the ministerial wages and national government revenue, and adherence to the fiscal responsibility principle on development as a proportion of development as a percentage of ministerial national government expenditures. The classification of using ministerial would mean that other arms of the national government namely Parliament and Judiciary are left out in this analysis, therefore misrepresenting the adherence to the fiscal responsibility principles.

**The correct representation of the fiscal responsibility principles needs to be adopted in line with Section 26 1(a) of the PFMA (national government regulations) which provides that national government's expenditure on the compensation of employees (including benefits and allowances) shall not exceed 35 percent of the national government's equitable share of the revenue raised nationally plus other revenues generated by the national government pursuant to Article 209 (4) of the Constitution. Section 26 1 (f) of the PFMA (national government regulations) further provides that the national government expenditure on development shall be at least thirty percent in line with the requirement under Section 15(2)(a) of the Public Finance Management Act**



## COUNTY ASSEMBLIES FORUM (CAF)

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### CAF MEMORANDUM ON THE 2025 BUDGET POLICY STATEMENT (BPS) AND THE 2025 MEDIUM-TERM DEBT MANAGEMENT STRATEGY (MTDMS)

TO: Mr. Jeremiah Nyegenye, CBS, Clerk of the Senate, Parliament of Kenya.

FROM: The County Assemblies Forum.

DATE: 4<sup>th</sup> MARCH, 2025

# **CAF MEMORANDUM ON THE 2025 BUDGET POLICY STATEMENT (BPS) AND THE 2025 MEDIUM-TERM DEBT MANAGEMENT STRATEGY (MTDMS)**

## **1. Introduction**

- 1.1 Pursuant to Section 25 of the Public Finance Management Act, 2012 (PFMA), the National Treasury is mandated to prepare and submit the Budget Policy Statement (BPS) each financial year to guide both national and county governments in formulating their annual budgets and medium-term expenditure frameworks. Alongside the BPS, Section 33 of the PFMA requires the preparation of the Medium-Term Debt Management Strategy (MTDMS), which outlines the Government's plan for prudent borrowing and sustainable public debt management over the medium term.
- 1.2 This Memorandum provides CAF's position on the 2025 BPS and the 2025 MTDMS, highlighting the salient features, achievements, and areas requiring urgent policy interventions to bolster devolution and ensure equitable and sustainable growth.

## **2. Overview of the BPS 2025/26**

The 2025 BPS includes;

- a) Assessment of the current state of the economy, including macroeconomic forecasts as well as the priorities of the Government current pillars of growth and strategic directions
- b) Financial outlook with respect to Government revenue, expenditures and borrowing for the next financial year and over the medium term
- c) Proposed expenditure ceilings for the National Government, including those of Parliament and the Judiciary and indicative transfers to County Governments
- d) Fiscal responsibility principles and financial objectives over the medium-term including limits on total annual debt.
- e) Statement of Specific Fiscal Risks.

### **2.1 The Strategic Focus and Priority Areas**

2.1.1. The 2025 BPS places special emphasis on scaling up the Government's transformation agenda centred on agricultural productivity, MSME development, housing and settlement, healthcare, and digital superhighway and creative economies.

2.1.2. The BPS pledges to deepen climate-smart agriculture, environmental



conservation, and sustainable resource utilisation to foster economic resilience.

- 2.1.3. The National Treasury intends to sustain expenditure rationalisation and enhance revenue mobilisation. This is projected to stabilise the deficit, align borrowing with development priorities, and reduce the public debt-to-GDP ratio over the medium term.

#### **2.1.4. Highlights of the 2025 Budget Policy Statement**

##### **Broad policies**

- 2.1.5. The 2024 BPS titled "consolidating gains under bottom-up economic transformation agenda for inclusive green growth" is the third policy to be developed under the leadership of the Kenya Kwanza Administration.
- 2.1.6. The 2025 BPS highlights the progress made in the implementation of the strategic interventions articulated in the Bottom-Up Economic Transformation Agenda (BETA) and anchored on the Fourth Medium Term Plan of the Vision 2030.
- 2.1.7. The five core pillars include Agricultural Transformation and Inclusive green Growth; Transforming the Micro, Small, and Medium Enterprise (MSME) Economy; Housing and Settlement; Healthcare; and Digital Superhighway and Creative Industry.
- 2.1.8. The priority BETA value chains are: (i) Leather and leather products; (ii) Textile and apparel; (iii) Dairy; (iv) Edible oils (sunflower, canola, palm oil, coconut, soya); (v) Tea; (vi) Rice; (vii) Blue economy; (viii) Minerals including forestry; and (ix) Construction/building materials.
- 2.1.9. Moving forward, the Government will consolidate the gains realized under the BETA for inclusive green growth with a special focus on the following six (6) objectives: Bringing down the cost of living; eradicating hunger; creating jobs; expanding the tax base; improving foreign exchange balances; and inclusive growth.

##### **Overall fiscal framework**

##### **Revenue & Expenditure Projections**

- 2.1.10. The National Treasury has projected a revenue collection of an approximated 3,385.80 billion shillings in the FY 2025/2026 from 3.07 trillion in the previous financial year 2024/2025. Further, the ordinary revenue is

expected to increase from 2.58 trillion to 2.84 trillion in the FY 2024/2025.

### Expenditure Projections

2.1.11. The overall expenditures and net lending are projected at Ksh.4,263.1 billion in FY 2025/26 from the projection of Ksh.3,978.3 billion in FY 2024/25.

2.1.12. The FY 2025/26 comprise: recurrent expenditure of Ksh.3,096.3 billion (16.1 percent of GDP); development expenditure of Ksh.725.1 billion (3.8 percent of GDP); transfers to County Governments of Ksh.436.7 billion and Contingency Fund of Ksh.5.0 billion, respectively.

### 2.2. Support for Devolution

#### Shareable revenue between National & County Governments for FY 2025/26

No.	Details	Approved Est. 2024/25	BPS 2025
1	NG	2,300,525.7	2,562,004.9
	Executive	2,237,155	2,493,766.9
	Parliament	40,865.5	42,488.2
	Judiciary	22,505.1	25,749.8
2	CFS-Consolidated Fund Services	1,237,233.8	1,368,994.9
3	County Government	387	405,069.4
	Total	3,948,593.4	4,336,069.4

2.2.1. The BPS reaffirms the Government's resolve to complete the transfer of all constitutionally earmarked functions to counties and ensure that resources are commensurate with the devolved mandates.

2.2.2. The BPS highlights ongoing reforms to help counties strengthen their revenue mobilisation through legal and policy frameworks (e.g., the National Rating Bill and model tariffs). CAF recommends expedited finalisation of these

measures, coupled with capacity-building support for counties, to lessen reliance on national transfers.

2.2.3. We urge prompt exchequer releases to counties in line with the County Allocation of Revenue Act, to avert service-delivery disruptions occasioned by delayed disbursements.

### **3.0. CAF's Position on the Budget Policy Statement**

#### **3.1. National Government's Support for Devolution**

The BPS reaffirms the National Government's commitment to devolution, including the transfer of all constitutionally devolved functions and adherence to the "funding-follows-functions" principle (Paragraph 127)

#### **CAF Observations**

**3.1.1. Timely Disbursements:** Delays in county fund disbursements persist due to revenue shortfalls (Paragraph 230, BPS). While the MTDMS projects a 7.9% increase in equitable share allocations (Table 6), this remains insufficient against rising county expenditure pressures, including healthcare, agriculture, and pending bills.

**3.1.2. Function Transfer Framework:** The lack of a clear timeline or budgetary provisions for transferring state-owned enterprises' devolved functions risks perpetuating duplication and underfunding.

#### **Recommendations**

- a. Expedite the enactment of a legal framework to operationalize function transfers, ensuring alignment with County Governments' budgets.
- b. Allocate conditional grants for Medical Equipment Services (MES) and County Aggregation Parks (CAIPs) to alleviate county fiscal strain.

#### **3.2. Agricultural Transformation and Inclusive Growth**

The BPS prioritizes maize production through subsidized fertilizer distribution and warehouse investments (Paragraphs 8–10).

#### **CAF Observations**

**3.2.1. Overreliance on Maize:** Limited focus on drought-resistant crops (e.g., sorghum, millet) contradicts climate resilience goals and marginalizes arid counties.

**3.2.2. Agricultural Allocation:** At 3.1% of ministerial expenditure (Annex Table 4, BPS), Kenya falls short of the Malabo Declaration's 10% target.



## Recommendations

- a. Diversify agricultural investments to include underfunded value chains (e.g., cassava, sorghum) and allocate 10% of public expenditure to agriculture.
- b. Integrate climate-smart practices into subsidy programmes to enhance sustainability.

### 3.3. Health Sector

The Social Health Insurance Fund (SHIF) and Emergency, Chronic, and Critical Illness Fund (ECCIF) aim to universalize healthcare (Paragraph 119).

#### CAF Observations

- 3.3.1. **County Burden:** County Governments are required to contribute to SHIF and ECCIF without clarity on resource mobilization impacts (Table 6, BPS).
- 3.3.2. **Inadequate Allocations:** The Ksh.147.5 billion health budget lacks specificity on county shares, despite devolved responsibilities.

#### Recommendations

- a. Clarify county financing mechanisms for SHIF/ECCIF and allocate direct grants to upgrade county health facilities.
- b. Provide Ksh.10 billion for e-Community Health Information Systems (e-CHIS) rollout across all 47 counties

## 4.0. Division of Revenue for FY 2025/26

The equitable share for counties is set at Ksh. 405.069 billion, with Ksh. 7.85 billion for the Equalization Fund (Paragraphs 319 & 320). However, since Ksh. 385.42 billion was deemed 15% in FY 2023/24, the proposed amount may fall below the constitutional 15% threshold given updated audited revenues.

#### CAF Observations

**4.1.1. Insufficient Allocation-** The proposed share fails to address county expenditure pressures (pending bills, MES, CAIPs).

**4.1.2. Roads Maintenance Levy Fund (RMLF)-** Only 15% of RMLF (Ksh. 10.52 billion) is allocated to counties, contravening devolved road maintenance mandates.

#### Recommendations

- a) Increase the equitable share to Ksh. 430 billion to align with county needs.
- b) Amend the RMLF Act to allocate 30% of levies to counties and fast-track the National Rating Bill to enhance own-source revenue.

## 5.0. Pending Bills and fiscal accountability

As at 30th June 2024, counties reported accumulated pending bills amounting to Ksh. 181.98 billion (Paragraph 298).

- 5.1. The National Treasury has directed counties to clear outstanding bills, notably Ksh. 4.375 billion owed to KPLC.
- 5.2. As at 31st October 2024, pension pending bills owed to three pension schemes totaled Ksh. 91.17 billion, according to the Retirement Benefits Authority.

### CAF Observations

1. **Asymmetry**-MDAs owe counties Ksh. 239.8 million in land rates (2023), yet there is no circular mandating these national entities to settle such arrears.
2. **Pension Liabilities**-Delayed settlement of pension bills endangers retirees' welfare and strains county liquidity.
3. **Late Disbursements**-Large volumes of county pending bills also stem from **delayed** release of funds by the National Government. These protracted disbursements negatively affect cash flow, forcing counties to defer payments to suppliers and service providers.

### Recommendations

1. **Issue a Circular**-Require **MDAs** to clear debts owed to counties within FY 2025/26.
2. **Form a Joint Task Force**-Create a **national-county** task force to comprehensively audit and resolve pending bills, ensuring accountability and timeliness in settling financial obligations.
3. **Ensure Timely Disbursement**-Accelerate the release of county funds by the National Government to prevent the buildup of arrears and stabilize county cash flows.

## **6.0. Overview of the 2025 Medium-Term Debt Management Strategy**

### **6.1. Debt Sustainability**

Kenya's public debt remains high, with the debt-to-GDP ratio surpassing 65 percent, significantly above the 55±5 percent anchor. The MTDMS aims to stabilize this ratio by 2028 through tighter fiscal consolidation, prudent borrowing, and debt management operations.

The Forum is of the view that, relying predominantly on domestic borrowing elevates interest costs (currently around 5.4 percent of GDP). Prioritizing concessional external debt and exploring a sinking fund mechanism are suggested to mitigate mounting interest payments.

### **6.2. Gross Borrowing Mix**

The MTDMS proposes a 25:75 external-to-domestic financing blend, phasing down short-term domestic debt and seeking largely concessional external loans.

Stakeholders encourage diversification of external funding to reduce currency risk. A Kenya-shilling-denominated diaspora bond can mobilise remittances more sustainably while protecting against excessive exchange rate exposure.

### **6.3. Liability Management Operations (LMOs)**

The Treasury intends to restructure shorter-term, high-cost debts. While beneficial to reduce near-term liquidity pressure, CAF emphasises that any borrowing for devolved mandates should be negotiated in consultation with counties to ensure alignment with constitutional provisions and local priorities, particularly county assemblies where devolved functions could be impacted by new debt obligations.

## **7.0. Key Observations and Recommendations**

- 7.1. The Any borrowed funds intended for devolved functions must align with the principle of "funding-follows-functions." Counties and county assemblies must be involved in prioritising and monitoring such projects to ensure local ownership and avoid duplication.
- 7.2. Section 15(2)(c) of the PFMA strictly bars using borrowed funds for recurrent spending. Despite this legal requirement, recent reports indicate some borrowings



still leak into operational costs. Clear protocols need to be enforced to align all new borrowings to development outlays with verifiable socio-economic impact.

- 7.3. Monthly or quarterly debt updates, alongside detailed annual reports, are crucial. These should be timely and comprehensive, disclosing the composition of the debt stock, repayment schedules, and the performance of debt-financed programmes.
- 7.4. Beyond Eurobonds, the Government can explore diaspora bonds or other market instruments denominated in local currency to mitigate exchange rate risks.
- 7.5. Periodic, timely public reporting on debt stock, project performance, and debt servicing schedules is crucial. County Assemblies, as custodians of local public finance oversight, seek inclusive consultations when new debt instruments impacting devolved functions are introduced.

Thank you.

Yours sincerely,

**HON. SETH KAMANZA**

**CHAIRPERSON, LEGAL AFFAIRS SUB COMMITTEE, CAF**



## COUNCIL OF GOVERNORS

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Our Ref: COG/8/5A VOL.12

4<sup>th</sup> March 2025

J.M Nyegenye, CBS  
Clerk of the Senate  
Senate of Kenya  
Main Parliament Building  
NAIROBI

Dear

*Mr. Nyegenye, CBS,*

### COMMENTS ON THE 2025 BUDGET POLICY STATEMENT

We acknowledge receipt of your letter Ref: SEN/DSEC/F&B/2025/007 (b) dated 25<sup>th</sup> February 2025 requesting comments on the 2025 Budget Policy Statement (BPS).

The Council of Governors (the Council) appreciates the need for consultation and cooperation in realizing the objects of Devolution as stipulated under Articles 6(2) and 189 of the Constitution. Further, the Council appreciates the strengthened cooperation with the Senate in ensuring the Counties are able to perform the functions assigned to them.

Having reviewed the 2025 BPS, the Council notes as attached hereinafter.

Please accept assurance of our highest esteem and consideration.

Yours

*Sincerely,*

Mary Mwiti, EBS  
Chief Executive Officer

Copy: All Excellency Governors



COUNCIL OF GOVERNORS

**COUNCIL OF GOVERNORS COMMENTS ON THE 2025 BUDGET POLICY STATEMENT (BPS): SUBMITTED TO THE SENATE  
STANDING COMMITTEE ON FINANCE AND BUDGET ON 6<sup>TH</sup> MARCH 2025**

**1.1. General Comments**

1. **Transition from Cash to Accrual Basis of Accounting:** - The Council and the County governments are in support of the policy shift on the transition from cash to accrual basis of accounting as highlighted in the 2025 BPS. This will strengthen public finance management by improving cash management and enhance financial and fiscal reporting.
2. **Resource Allocation Framework:** - We note that despite the expanded fiscal space and projected stable economic growth at 5.3% over the medium-term, the same does not reflect on the resource allocation framework, especially on Division of revenue between the two levels of government. While most of the macroeconomic fundamentals have strongly rebounded and are projected to continue on an upward trajectory, the Counties' share of revenue as a percentage of both the GDP and ordinary revenue is on a consistent downward trend as compared to the national government which is on an upward trajectory on both accounts. The projected Counties equitable share as a share of the total allocation, for example, is on a consistent decline from 10.4% in FY 2024/25 to 8.5% in FY 2027/28. **The National Treasury should therefore state whether it is a national government fiscal policy to gradually fizzle out the Counties' equitable share.**
3. **Arbitrary assigning revenue numbers to Counties by the National Treasury:** - We further note that on the resource allocation framework, the County government share of the ordinary revenue has not been backed up by any basis or description of numbers as is the case with the national government share which points to arbitrary allocation of resources to Counties. The projected allocations to Counties are not consistent with general growth trends on the economy in general, ordinary revenue growth and GDP growth. **The National Treasury should, onwards, provide a detailed description**



of what comprises the proposed Counties' allocations or, as a preliminary basis, have the recommendations of the Commission on Revenue Allocation (CRA).

4. **Attendant Resources relating to the delineated and gazetted functions of 16<sup>th</sup> December 2024:** - The resource allocation framework for FY 2025/26 has not considered the recently delineated and gazetted functions of the national and county governments which consequently have a financial implication. We therefore call for an overarching policy pronouncement on the costing and transfer of attendant resources to the gazetted functions in FY 2025/26. This aligns with the 11<sup>th</sup> National and County governments Coordinating Summit resolution that the corresponding resources related to the unbundled and gazetted functions shall be transferred to the county governments commencing July 2025. **As an indicative figure, see attached analysis of allocations to national government MDAs for devolved functions based on FY 2024/25 budget.**
5. **Cabinet Resolution on State Corporations Reforms:** - The Cabinet on 21<sup>st</sup> January 2025 approved the merging of 42 State Corporations with overlapping mandates into 20, dissolution 16 State Corporations, transfer of 9 Corporations to relevant Ministries or other State entities and restructuring of 6. The State Corporations to be dissolved include the 6 Regional Development Authorities. However, we note that there is no mention of the transfer of those performing devolved functions to Counties. Some of the State Corporations performing devolved functions recommended for merging include National Water Harvesting and Storage Authority, KURA and KeRRA. **Following the principle of resources following functions, there should be a pronouncement on the transfer of these State-owned firms to Counties together with the attendant resources. This should therefore be part of the key 2025 BPS pronouncements and inform resource allocation for FY 2025/26 and the medium-term.**
6. **Arbitrary revision of Ordinary Revenue Projections:** - The National Treasury has been making numerous and arbitrary revisions on ordinary revenue projections. In most cases, the revisions are meant to understate the ordinary revenue projections for purposes of justifying lower revenue allocations to counties. For example, the projected ordinary revenue in the draft 2025 BPS was Kshs.3,018.8 billion which was indeed used by CRA to recommend revenue sharing. However, this has been revised downwards to Kshs.2,835 billion without any explanation. The National government then goes ahead to reinstate their initial projections through subsequent Supplementary Budgets. **This is not only unconstitutional but also treacherous to the extent that they are only meant to create a false sense of a constrained fiscal framework.**
7. **Unmet County financial obligations and deficits from the 2024/25 budget cuts:** - Despite the reduction of Counties' equitable share in FY 2024/25, the BPS has not provided for an allocation to Counties to meet the outstanding non-

discretionary expenditures expected to be financed by Counties in the current fiscal year and the medium term. Counties budget implementation for FY 2024/25 is already constrained from the reduction and the delays in passing the County Governments Additional Allocations Bill, 2024. The baseline for Counties equitable share for FY 2025/26 should be Kshs.400.117 billion and not Kshs.387.425 billion. The 2025 BPS should further provide for the non-discretionary expenditures by Counties emanating from national government priority policies, programmes and projects (**Attached**).

8. **Undue/unjustified Incremental Allocations to National Government Sectors:** - From the BPS projections, 5 National government sectors are set to get a higher absolute increment in their budgets than the increment to all 47 Counties combined. For example, the Health Sector budget is set to increase by Kshs.85.64 billion compared to Kshs.17.64 billion proposed increment to all 47 Counties without any justifiable cause. This points to an unfair and discriminatory allocation of resources in light of the additional functions being transferred to Counties and considering that Health is a fully devolved function.
9. **Last Audited and Approved Accounts:** - There is need for a policy and legal framework guiding the approval and application of the last audited accounts for purposes of determining the Counties' equitable share in accordance with Article 203 (2) of the constitution. It is no longer tenable that resources for FY 2025/26 are being shared based on FY 2020/21 audited accounts.

## 1.2. Specific Comments

Below are the detailed specific comments on the 2025 BPS;

Chapter/Paragraph	Provision	CoG's proposal	Rationale/Justification
1.2 Core Pillars	21. Progress has been made in the delivery of the affordable housing agenda.	The 2025 BPS to include a policy pronouncement and framework for implementation of parts of the Affordable Housing Act, 2024 in relation to allocation of funds to Counties.	Section 11 of the Affordable Housing Act, 2024 provides that the Board may allocate out of the Fund, monies for the— (a) development and off-take of affordable housing programmes
1.2.3 Housing and Settlement	Notably, the enactment of the Affordable Housing Act, 2024, provides a long-term		

	<p>solution in financing the Affordable Housing Programme...</p>	<p>Specifically on:</p> <ul style="list-style-type: none"> <li>i. Allocation of monies for the— (a) development and off-take of affordable housing programmes and projects; (b) development of institutional housing; and (c) social and physical infrastructure, and;</li> <li>ii. Allocation of monies to the county committees for the administration of the County Committees</li> </ul>	<p>and projects; (b) development of institutional housing; and (c) social and physical infrastructure.</p> <p>Section 11 (3) provides that monies may be allocated to county governments in accordance with the Public Finance Management Act (Cap. 412A) and on such conditions as may be prescribed by the Cabinet Secretary for the time being responsible for the National Treasury.</p> <p>Further section 11 (4, c) provides that the Board shall allocate out of the Fund not less than point five percent (0.5%) of the monies to the county committees for the administration of the County Committees. The monies under subsection (4) (c) shall be appropriated as a conditional grant to county governments as provided in section 11 (5).</p> <p>Despite the establishment of the committees by County Governments, no disbursements have been made which has</p>
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			<p>affected the full operationalization of the committees. The State Department for Housing prepared a framework for allocation of the conditional grant for inclusion in the BPS.</p> <p>The 2025 BPS should therefore provide for the conditional allocation of 3 financial years to the committees and the physical and social infrastructure to be fast tracked and disbursements made as per the Affordable Housing Act 2024.</p>
<b>1.3.11.3 Strengthening Devolution</b>	<p>136. Over the medium term, the National Government will continue disbursing funds to counties in a more efficient and timely way; and supporting counties to improve their capacity to generate their own source revenue. Government will also complete transfer of all functions constitutionally earmarked to counties and</p>	<p>To strengthen devolution the 2025 should address the following:</p> <ol style="list-style-type: none"> <li>1. An elaborate framework for identification and transfer of attendant resources, including timelines for the same. In any case, the attendant resources are to be part of</li> </ol>	<p>The 11<sup>th</sup> National and County governments Coordinating Summit held on 16<sup>th</sup> December 2024 resolved that the corresponding resources related to the unbundled and gazetted functions shall be transferred to the county governments commencing July 2025.</p> <p>The 2025 BPS must therefore indicate the roadmap and</p>

	<p>develop a framework for ensuring that state-owned firms carrying out devolved or shared functions adhere to the principles of governance and ensure that the principle of funding-follows-functions is adhered to with respect to all devolved functions.</p>	<p>the 2025/26 FY resource allocation framework.</p> <p>II. Restructuring of all state-owned firms carrying out devolved or shared functions in line with the recently unbundled and gazetted functions and Cabinet resolutions of 21<sup>st</sup> January 2025.</p> <p>III. Review of all laws that predate devolution to align with the constitutional assignment of functions and devolution.</p>	<p>framework of actualizing this given the timelines and the implications on resource allocation.</p> <p>Cabinet had further approved the winding up/merging and restructuring of state-owned firms (including Regional Development Authorities (RDAs)) carrying out devolved or shared functions. The resources should be identified and transferred as a matter of priority.</p>
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<p><b>II. RECENT ECONOMIC DEVELOPMENTS AND MEDIUM TERM OUTLOOK</b></p> <p><b>2.4 Fiscal Policy</b></p>	<p>Table 2.5 b: Fiscal Framework</p> <p>The County governments transfers as a share of the GDP is on a declining trend despite the projected ordinary revenue growing steadily.</p>	<p>The Fiscal Policy/Framework to be reviewed to align with the revenue growth trends for both levels of government.</p> <p>Specifically, the County transfers must be consistent with the growth of the GDP and ordinary revenues as is the case for the national government.</p> <p>Figure 1 on the appendices illustrates the consistent decline.</p>	<p>Between the FYs 2022/23 and 2028/29 the County transfers as a share of GDP is projected to decline consistently from 2.9% to 1.8% while ordinary revenues are on a steady increment from 14.3% to 15.5 respectively.</p> <p>This is a worrying trend and an existential threat to the continuity and functioning of the County governments. Should the trend continue, it points to a systematic phasing out of Counties share of the nationally raised revenue. The National Treasury should therefore review its fiscal policy to ensure County transfers are on a growth trajectory consistent with ordinary revenue &amp; GDP growth.</p>
<p><b>III. BUDGET FOR FY 2025/26 AND THE MEDIUM TERM</b></p> <p><b>3.3 Budgetary Allocations for the FY</b></p>	<p>Table 3.1: Summary Budget Allocations for the FY2025/26 – 2027/28 (Ksh Million)</p>	<p>Table 3.1 to provide an itemized description of what constitutes the Kshs.405.069 billion counties equitable share as proposed, as is the case for the national government share.</p> <p>Secondly, the projected allocations in the next FY and the</p>	<p>The national treasury has been proposing Counties equitable share allocation without any description on the basis or how the figures are arrived at. This points to arbitrary allocation which is not scientific or constitutionally sound. Further</p>



2025/26 and the Medium-Term		Medium-term to Counties as equitable should be reviewed to align with the general growth trends.	<p>the responsibility of sharing revenue rests with CRA.</p> <p>The projected Counties equitable share as a share of the total allocation is on a consistent decline. That is, from 10.4% in FY 2024/25 to 8.5% in FY 2027/28. This is unconstitutional.</p>
<p><b>IV. COUNTY FINANCIAL MANAGEMENT AND DIVISION OF REVENUE</b></p> <p><b>4.3.2 Division of Revenue for FY 2025/26</b></p>	<p>316. As indicated in Table 4.6, it should be noted that after taking into account all the mandatory expenditures under Article 203(1) of the Constitution, the balance left for sharing between the two levels of Government is Ksh.353.4 billion. After allocating Ksh 417.9 billion to County Governments for FY 2025/26, of which Ksh 405.07 billion is the proposed equitable share, Ksh.2.9 billion is the unconditional Allocation, and Ksh 9.9 billion is the Conditional Allocations from National</p>	<p>The explanation in paragraph 316 and Table 4.6 are mathematically irrational and should not be allowed to stand or continue.</p>	<p>The explanation that only Kshs.353.4 billion is left for sharing is only meant to hoodwink the Counties. It is not logical to share Kshs.405.07 billion from a possible Kshs.353.4. The sharing is based on the ordinary revenue in total and that all the listed items form part of the national government share as should be.</p>

	Government's Share of Revenue. The National Government is left with a deficit of Ksh 64.5 billion to finance functions such as education, health, defence, roads and energy, among others.		
	<p>317. The allocation to County Governments' equitable revenue share of Ksh 405.07 billion in FY 2025/26 is informed by the following prevailing circumstances:</p> <p>v) The National Government continues to solely bear shortfalls in revenue in any given financial year whereas the County Governments continue to receive their full allocation despite the budget cuts affecting the national government. The above proposed equitable share for FY 2025/26 of Ksh 405.07 billion is equivalent</p>	Paragraph 317 (v) be deleted.	<p>The statement is not factual given that in the current FY 2024/25, Counties were made to bear projected revenue shortfalls. This again goes against the spirit of the constitution.</p>

	to 25.79 percent of the last audited and approved actual revenues raised nationally of Ksh 1,570,563 million for FY 2020/21 pursuant to Article 203(3) of the Constitution.		
4.3.2.4 Additional Allocations to County Governments in FY 2025/26	322. Article 202 (2) of the Constitution provides that County Governments may be given additional allocations from the National Governments Share of revenue either conditionally or unconditionally; while Article 190 of the Constitution also provides that Parliament shall by legislation ensure that County Governments have adequate support to enable them to perform their functions.	The 2025 BPS to provide for a review of the Conditional and Unconditional Allocations framework to delink the Additional Allocations from the National government's share of revenue (pursuant to Article 202 (2) of the Constitution) from loans and grants from development partners.	<p>There is an urgent need for a review of the additional allocations framework to delink funds from development partners to align with the Constitution considering that Article 202 (2) of the Constitution and the High Court Ruling on Petition No. 252 of 2016 (under paragraph 72) applies to <b><i>"the national government's share of the revenue"</i></b>.</p> <p>This will ensure efficient and effective transfers and utilization of funds.</p>



	Table 4.8: Additional Allocations to County Governments in FY 2025/26	<p>The following additional allocations have not been included in the 2025 BPS:</p> <ul style="list-style-type: none"> <li>i. The Counties allocations from the Road Maintenance Levy Fund (RMLF) for FY 2025/26.</li> <li>ii. The Building Resilient and Responsive Health Systems (BREHS) Conditional grant</li> </ul>	<ul style="list-style-type: none"> <li>• The RMLF allocation should be provided annually.</li> <li>• The allocation for the BREHS project is available since the project's effective date was 31<sup>st</sup> January 2025</li> </ul>
<b>4.3.2.3 Disaggregation of Total Proposed Transfers to the Counties</b>	325. Taking into consideration the above proposed additional allocations to County Governments in FY 2025/26, the expected total transfers to County Governments is Ksh 474.87 billion.	The total County transfers contradict what is provided in the Fiscal Framework.	The fiscal framework in Table 2.5 b provides for total County transfers of Kshs.436.7 billion which is way lower than what is provided for under paragraph 325 (Kshs.474.87 billion).
<b>4.7.2 Integrated County Revenue Management Systems</b>	336. In line with various IBEC resolutions in regard to the Integrated County Revenue Management System (ICRMS), the National Treasury, in line with Section 12 (1) (e) of the Public Finance Management Act, 2012, is	<p>Paragraph 336 be amended by restructuring as follows:</p> <p>The National Treasury to develop regulations, standards, and norms for operationalization of County Revenue Management Systems.</p> <p>The same should be a county-based system which promotes the</p>	The system contemplated under Section 12 (1)(e) of the PFM Act already exists in the name of the Integrated Financial Management Information System (IFMIS) that applies to both levels of government.

	<p>developing an Integrated County Revenue Management System (ICRMS) to replace the fragmented County revenue management systems currently being operated by counties.</p>	<p>distinctiveness of the national and county levels of government in compliance with the provisions of Section 12 (1)(e) of the PFM Act.</p>	
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## APPENDICES

Figure 1: Illustration on the 2025/26 and the medium-term fiscal framework

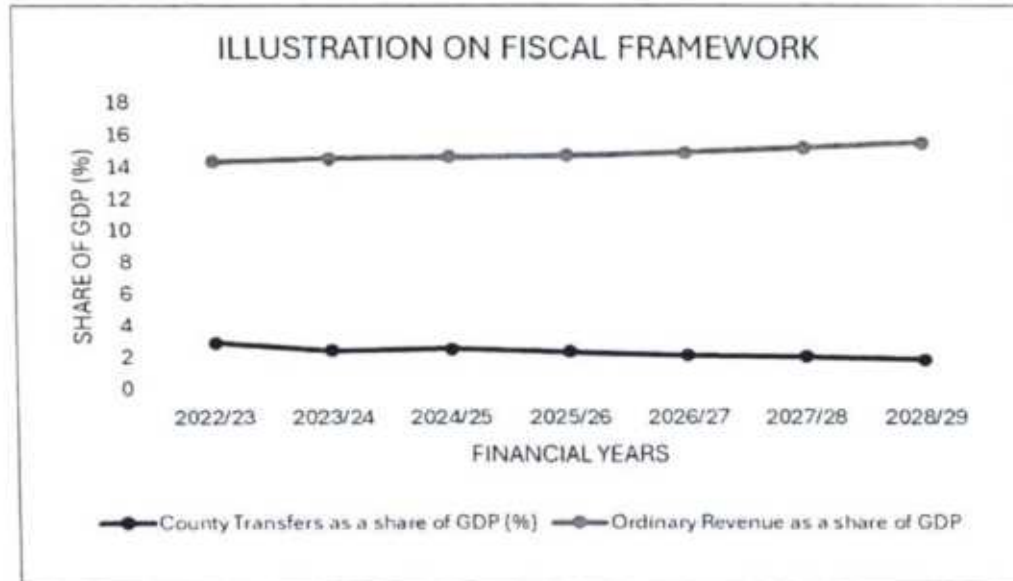


Table 1: The 2025/26 and the medium-term fiscal framework

Financial Year	County Transfers as a share of GDP (%)	Ordinary Revenue as a share of GDP (%)
2022/23	2.9	14.3
2023/24	2.4	14.5
2024/25	2.5	14.6
2025/26	2.3	14.7
2026/27	2.1	14.9
2027/28	2	15.2
2028/29	1.8	15.5



Figure 2: Allocations to the National and County governments as a share of the total.



Table 2: Budgetary Allocations to the National and County governments as a share of the total

Budgetary Allocations for FY 2025/26 and the Medium-Term		
Financial Year	National Government Allocation as a share of the total (%)	County Governments Allocation as a share of the total (%)
2024/25	58.3	10.4
2025/26	59.1	9.3
2026/27	61.3	8.9
2027/28	63.2	8.5

Table 3: Summary of Budget Allocations for the FY2025/26 (Ksh Million)

SUMMARY OF BUDGETARY ALLOCATIONS TO NATIONAL GOVERNMENT SECTORS/MDAS (KSH MILLION)				
	SECTOR	FY 2024/24 ALLOCATION	FY 2025/26 ALLOCATION	INCREMENT/DECREMENT
1	Agriculture Rural and Urban Development	73,933.0	77,671.6	3,738.6
2	Energy Infrastructure and ICT	444,289.6	504,604.1	60,314.5
3	General Economic and Commercial Affairs	45,625.5	59,139.2	13,513.7
4	Health	118,856.3	204,494.8	85,638.5
5	Education	681,722.8	723,890.0	42,167.2
6	Governance, Justice, Law and Order	234,860.7	265,872.7	31,012.0
7	Public Administration and International Affairs	311,795.4	286,759.0	-25,036.4
8	National Security	219,303.1	257,023.1	37,720.0
9	Social Protection, Culture and Recreation	68,942.5	78,785.8	9,843.3
10	Environment Protection, Water and Natural Resources	101,196.9	103,964.6	2,767.7

Table 4: Sample of Budgetary Allocations to National Government MDAs for Devolved Functions in FY 2024/25

FY 2024/25 BUDGETARY ALLOCATIONS TO NATIONAL GOVERNMENT MDAS FOR DEVOLVED FUNCTIONS - BASED ON SUPPLEMENTARY II ESTIMATES			
MDA	Vote D1082 State Department for Medical Services		
	HEADS	NET AMOUNT (KSH)	TOTALS (KSH)
	1082100600 Free Maternity Program (Strategic Intervention)	2,049,000,000	
	1082102200 Infrastructural Support to Kigumo Hospital	50,000,000	
	1082103100 Procurement of Family Planning & Reproductive Health Commodities	500,000,000	
	1082103800 Vaccines Programme	2,027,000,000	
	1082105000 Upgrading of Children Ward - Kibugua Level 3 Hospital	50,000,000	
	1082105100 Upgrading & Equipping of Maternal & New Born Ward Endebess Hospital	70,000,000	
	1082105600 Upgrading and Equipping of Lusigetti Hospital Kikuyu	100,000,000	
	1082107400 Construction and Equipping of Health Centres	220,000,000	
	1082107600 Reproductive, Maternal, Neonatal Child & Adolescent Health Project	1,800,000,000	
	1082107800 Construction and Equipping of Level 4 Hospitals	250,000,000	
	1082107900 Construction and Equipping of Level 5 Hospitals	100,000,000	



Sub-total			7,216,000,000
MDA	Vote D1036 State Department for the ASALs and Regional Development		
	HEADS		
	1036103200 Dry Land Climate Action for Community Drought Resilience	858,510,000	
	1036103400 Ewaso Ng'iro North Catchment & Riparian Conservation Project-BETA	149,969,484	
	1036104200 Mango Value Chain Programme-BETA	129,000,000	
	1036107600 Cherengany Watershed Conservation Programme-BETA	25,000,000	
	1036108000 Malindi Integrated Social & Health Dev. Programme (MISHDP) -BETA	300,000,000	
	1036112000 Drilling of Boreholes - LBDA	10,000,000	
	1036112300 Drought Mitigation - KVDA	37,500,000	
	1036114000 Small Holder Irrigation Scheme; Napuu and Kampsiwet	30,000,000	
	1036114100 Small Holder Irrigation Scheme; Arror and Chepkum	28,000,000	
	1036115000 Kiangochi Muchungucha Irrigation Water project -TARDA	105,000,000	
	1036115800 Upper Yokot dam Construction & Distribution/Supply(Keiyo N.) - KVDA	70,000,000	
	1036116000 BETA Priorities and Flood Control -KVDA	314,500,000	
	1036116100 BETA Priorities and Flood Control-ENNDA	215,000,000	
	1036116200 BETA Priorities and Flood Control - TARDA	25,000,000	

	1036116300 BETA Priorities and Flood Control - LBDA	198,000,000	
	1036116400 BETA Priorities and Flood Control - CDA	20,000,000	
	1036116500 BETA Priorities and Flood Control - ENSDA	75,000,000	
	1036119000 Etio Phase II Water Distribution Supply	180,000,000	
<b>Sub-total</b>			<b>2,770,479,484</b>
<b>MDA</b>	<b>Vote D1091 State Department for Roads</b>		
	1091144100 KAJIADO ACCESS ROADS	65,000,000	
	1091164900 Access Roads to Affordable Housing Facilities	323,250,000	
	1091165000 Access Roads to Industrial Park Facilities	290,000,000	
	1091167700 Rural Roads Gravelling II	75,000,000	
	1091170100 Rural Roads Murramming IV	40,000,000	
	1091170800 Rural Roads Murramming X	15,000,000	
	1091175200 Stage Construction	203,000,000	
<b>Sub-total</b>			<b>1,011,250,000</b>
<b>MDA</b>	<b>Vote D1104 State Department for Irrigation</b>		
	1104100200 Small Holder Irrigation Programme	7,000,000	
	1104100600 Community Based Irrigation Projects	1,000,000,000	
<b>Sub-total</b>			<b>1,007,000,000</b>
<b>MDA</b>	<b>Vote D1109 State Department for Water &amp; Sanitation</b>		

	1109103500 Water Harvesting Program (LVSWSB)	53,000,000	
	1109104100 Kikuyu Springs Groundwater Conservation	7,000,000	
	1109104200 Lamu Groundwater Conservation	10,000,000	
	1109104800 Drilling and equipping of 40 no boreholes	50,000,000	
	1109106300 Maua water and drainage project	25,000,000	
	1109117000 Affordable Housing Water Supply - BETA	70,000,000	
	1109128700 Restoration and Conservation of Water Catchment Areas	220,000,000	
<b>Sub-total</b>			<b>435,000,000</b>
<b>MDA</b>	<b>Vote D1152 State Department for Energy</b>		
	1152102700 Last Mile Electricity Connectivity-BETA	1,400,000,000	
	1152114000 Critical Rural Access Last Mile Connectivity	200,000,000	
	1152114200 Street Lighting (REREC)	250,000,000	
<b>Sub-total</b>			<b>1,850,000,000</b>
<b>MDA</b>	<b>Vote D1162 State Department for Livestock Development</b>		
	1162104500 Livestock Production Interventions	20,000,000	
	1162105900 Establishment of Feedlots, Fodder and Pasture	50,000,000	
<b>Sub-total</b>			<b>70,000,000</b>



<b>MDA</b>	<b>Vote D1169 State Department for Agriculture</b>		
	1169103300 Fertilizer subsidy programme	14,500,000,000	
	1169103900 Food Security and Crop Diversification Project-BETA	140,000,000	
	1169110100 Crop Post-Harvest Management	310,000,000	
	1169110400 Development of Aggregation Centres	90,000,000	
<b>Sub-total</b>			<b>15,040,000,000</b>
<b>MDA</b>	<b>Vote D1331 State Department for Environment &amp; Climate Change</b>		
	1331101300 National Solid Waste Management	40,000,000	
	1331101700 Plastic Waste Management and Pollution Control	22,500,000	
	1331102000 Sound Chemicals and Waste Management Kenya	12,000,000	
	1331104400 Enhancing Community Resilience & Water Security	300,000,000	
<b>Sub-total</b>			<b>374,500,000</b>
<b>GRAND TOTAL</b>			<b>29,774,229,484.00</b>

Source: National Treasury Budget Books 2024/25 FY

Table 5: County Governments Unmet Non-Discretionary Financial Obligations

Item (Non-discretionary Expenditure)	Cost implication on County governments for FY 2025/26
Housing levy deductions	4.05 billion (Minimum)
Enhanced contributions to NSSF – (set to double in FY 2025/26)	6.0 billion (Minimum)
Matching allocations for the CAIPs Project	11.75 billion
Matching allocations for Community Health Promoters Program	3.23 billion
Cost of Procurement of new medical equipment	39.0 billion
Annual Wage increments – IPPD annual adjustments	6.30 billion
Sustainability of the basic salary increment as per the Doctors CBA 2017-2021 and executed RTWF	3.45 billion
<b>Total</b>	<b>73.78 billion</b>

Source: County governments



Institute of Certified Public Accountants of Kenya

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**SUBMISSION**  
**ON**  
**THE DRAFT BUDGET POLICY STATEMENT 2025**

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**JANUARY 2025**



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## 1.0 INTRODUCTION

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The Institute of Certified Public Accountants of Kenya (ICPAK) is a statutory body of accountants with the mandate to develop and regulate accountancy profession in Kenya. The Institute is further mandated under Sec 8 of the Accountants' Act of 2008 to advise the Cabinet Secretary for Finance on matters relating to governance and accountability in all sectors of the economy. The Institute is dedicated to enhancing its contribution and that of its members to the national economic growth and development agenda. It has been instrumental in making contributions that shape the public financial management in Kenya. This submission is therefore in tandem with the Institute's overarching advisory mandate in the realms of financial management.

Like many economies worldwide, the Kenyan economy has faced numerous obstacles and difficulties, such as disruptions to global supply chains brought on by various geopolitical upheavals. The BPS 2025 aligns with the government's Bottom-Up Economic Transformation Agenda (BETA) which aims to bring down the cost of living; eradicate hunger; create jobs; expand the tax base; improve foreign exchange balances; and enhance inclusive growth.

The 2025 BPS has been prepared against a backdrop of stable global and domestic economic outlook. Global growth is projected at 3.2% in 2024 and 3.3% in 2025 from 3.3% in 2023. This outlook reflects economic recovery in China, Euro area and UK, despite a slowdown in activity in the USA and Japan. On the domestic front, the Kenyan economy has remained resilient despite the challenging domestic and external environment.

According to the BPS 2025, economic growth is estimated to have slowed down to 4.6% in 2024 from a growth of 5.6% in 2023 reflecting deceleration of economic activities in the first three quarters of 2024 and the slowdown in private sector credit growth to key sectors of the economy. Growth is expected to pick up to 5.3% in 2025 and retain the same momentum over the medium term largely driven by: enhanced agricultural productivity; resilient services sector, and ongoing implementation of priorities under BETA

The Institute reviewed the Draft Budget Policy Statement 2025 and developed the following submissions for further consideration by Parliament.

## 2.0 SUMMARY OF ICPAK SUBMISSION ON BPS 2025

S/NO	KEY BUDGET IMPERATIVES	DISCUSSION & ISSUE OF CONCERN	ICPAK RECOMMENDATIONS
1.	<b>1.2.1 Agricultural Transformation for Inclusive Green Growth.</b>  <b>Para 10</b>	<p>The agricultural sector is lagging behind other sectors, yet it is a crucial pillar under BETA.</p> <p>According to the Central Bank of Kenya's Agriculture Sector Survey of July 2024, agriculture accounted for about 20% of Kenya's Gross Domestic Product (GDP).</p> <p>However, the sector faces several challenges, including low productivity due to poor incentives, low mechanization, inadequate inputs, and underdeveloped supporting infrastructure and institutions.</p> <p>These issues have resulted in a stagnation of agricultural growth, affecting its contribution to GDP, imports, and exports.</p>	<ol style="list-style-type: none"> <li>1. Implement policies that provide better incentives for farmers, promote mechanization, and ensure the availability of quality inputs.</li> <li>2. Encourage the cultivation and export of a wider range of agricultural products beyond the traditional exports like tea and coffee.</li> <li>3. Allocate resources to agricultural research institutions to develop innovative farming techniques and high-yield crop varieties.</li> <li>4. Enhance agricultural extension services for enhanced [production</li> <li>5. Incentivize value adding of local produce to increase the county's manufacturing potential</li> </ol>
2.	<b>1.2.2 Transforming the Micro, Small and Medium Enterprise (MSME) Economy</b>  <b>Paragraph 17 &amp; 18</b>	<p>The Institute identified the following concerns;</p> <ol style="list-style-type: none"> <li>1. Limited number of repeat customers with a strong credit history; Only about 10-15% of MSMEs in emerging economies consistently repay loans. As provided, out of 24.6 million customers, only 2 million have demonstrated strong credit history.</li> <li>2. There is a need to demonstrate whether the loan amounts disbursed through the Hustler Fund are sufficient for MSMEs to venture into capital-intensive projects.</li> </ol> <p>In countries like India and South Africa, MSME loans for large capital-intensive programs range from Ksh. 50,000 to Ksh. 200,000 per borrower, depending on the business type.</p>	<ol style="list-style-type: none"> <li>1. Introduce comprehensive financial literacy programs to educate MSMEs on the importance of maintaining a strong credit history.</li> <li>2. Conduct a comprehensive review of the loan amounts currently available through the Hustler Fund to determine if they are sufficient for MSMEs involved in capital-intensive sectors.</li> <li>3. Consider introducing larger loan amounts or longer repayment terms specifically tailored for businesses in these industries.</li> </ol>



S/NO	KEY BUDGET IMPERATIVES	DISCUSSION & ISSUE OF CONCERN	ICPAK RECOMMENDATIONS
3.	<b>1.2.3. Housing and Settlement</b>  <b>Para 20</b>	<p>The Institute acknowledges the efforts of the government to increase the supply of affordable houses from the current 2 percent to 50 percent, by facilitating the delivery of 200,000 housing units annually.</p> <p>However, the following concerns were noted;</p> <ol style="list-style-type: none"> <li>1. Inadequate financial accessibility for low-income households:</li> <li>2. While the Affordable Housing Programme aims to provide 200,000 housing units annually, financial accessibility remains a barrier for low-income households. Many households struggle to raise the required funds for homeownership.</li> </ol>	Introduce targeted subsidies and low-interest loans for low-income groups to enable access to affordable housing.
4.	<b>1.2.4 Healthcare</b>  <b>Para. 26 - 31</b>	<p>The Institute noted the following;</p> <ol style="list-style-type: none"> <li>1. Expansion of Health Insurance Coverage (Taifa Care): The shift from NHIF to Taifa Care aims to provide universal coverage but concerns about financial sustainability and accurate costing persist.</li> <li>2. Uneven Access to Healthcare in Rural Areas: Despite progress, rural areas still face barriers such as inadequate infrastructure and shortage of medical staff.</li> <li>3. Free Primary Healthcare and Emergency Services: While progress has been made in providing free services at dispensaries and health centers, there is concern about the reach and effectiveness of these services, particularly in remote regions.</li> <li>4. Improvement in Health Facility Infrastructure: Despite government efforts to clear historical debts and provide necessary equipment, some facilities still face challenges in terms of resource allocation and facility upgrades.</li> </ol>	<ol style="list-style-type: none"> <li>1. Strengthen financial planning and the actuarial framework behind Taifa Care to ensure sustainable contributions, and explore alternative financing sources like public-private partnerships to support long-term sustainability.</li> <li>2. Focus on deploying mobile clinics, incentivizing health professionals to work in underserved areas, and establishing local partnerships to improve access to primary healthcare services in rural and remote regions.</li> <li>3. Ensure continued investment in health facility infrastructure, particularly in underserved regions, and ensure the effective use of the Facility Improvement Fund (FIF) for timely delivery of resources, including medical supplies and equipment.</li> </ol>
5.	<b>1.3.1. Infrastructure</b>  <b>Para. 39</b>	The Institute appreciates the government's focus on private investments in order to reduce poverty levels and for long term economic prosperity.	<ol style="list-style-type: none"> <li>1. Strengthen the PPP legal and institutional framework to attract more private investments. For example, offering risk-sharing</li> </ol>

S/NO	KEY BUDGET IMPERATIVES	DISCUSSION & ISSUE OF CONCERN	ICPAK RECOMMENDATIONS
		The country has successfully implemented PPPs in projects such as the Nairobi Expressway and several renewable energy projects under the Energy Act.	<p>mechanisms such as credit guarantees can mitigate investment risks.</p> <p>2. The government can also mobilize private capital which will reduce the fiscal burden on the government, accelerate infrastructure delivery, and promote innovation through private sector expertise.</p>
6.	<b>1.3.1.1 Water and Irrigation</b>  <b>Para 40-41</b>	<p>The Institutes notes the following concerns;</p> <p>1. Limited access to sustainable water resources for rural and marginalized areas: Despite significant efforts, areas like Wajir, Turkana, and Marsabit still face challenges in accessing reliable water resources for both domestic and agricultural use.</p> <p>2. Land degradation and insufficient land reclamation initiatives: While significant land restoration activities have been undertaken, large areas of land remain degraded, impacting agricultural productivity.</p>	<p>1. Accelerate infrastructure development and investment in renewable water sources, such as rainwater harvesting and solar-powered water systems, specifically targeting rural and marginalized regions.</p> <p>2. Fast-track the implementation of the Land Reclamation Policy 2024, focusing on large-scale, sustainable land reclamation programs and incentivizing the use of eco-friendly agricultural practices.</p>
7.	<b>1.3.1.2 Roads and Bridges</b>  <b>Para 43-44</b>	<p>The Institute commends the government for noting the major issue of focus.</p> <p>A 2023 report by the African Development Bank (AfDB) highlights that rural road development in Kenya led to a 12% increase in agricultural productivity and a 15% reduction in poverty levels in focus areas. Additionally, investments in rural electrification have improved access to education and healthcare.</p>	<p>1. By improving connectivity and access to essential services, infrastructure development can reduce regional inequalities, stimulate local businesses, and foster socio-economic empowerment in marginalized communities.</p> <p>2. The government must adopt a holistic and inclusive approach to infrastructure development, balancing urban and rural needs while ensuring</p>



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			sustainability through PPPs and targeted investments.
8.	<b>Para 47-48</b> <b>1.3.1.3 Electricity</b>	<p>According to the <i>Kenya Economic Survey 2024</i>, approximately 25% of households still find electricity unaffordable, with high connection fees and recurring costs being major barriers. This limits access for marginalized and rural communities, undermining inclusivity goals. While increasing connections is vital, ensuring affordability must be prioritized to enhance equitable energy access. Subsidy programs or targeted interventions for low-income households could address this disparity.</p> <p>Despite increased capacity, Kenya Power's <i>Annual Report 2024</i> highlights persistent challenges in electricity reliability, including an average of 4 power outages per customer per month and significant voltage fluctuations, particularly in rural areas. These issues disrupt business operations and reduce consumer trust.</p> <p>Modernizing and maintaining the distribution grid is essential to improve service reliability. The government's plan to construct additional transmission and distribution lines is a step in the right direction but must be complemented by robust grid monitoring systems and infrastructure upgrades.</p>	<ol style="list-style-type: none"> <li>1. Promote Subsidies and Financing for Low-Income Households. Implement targeted subsidies or zero-interest financing for connection fees and energy-efficient appliances for rural households.</li> <li>2. Enhance Grid Reliability and Maintenance. Prioritize modernizing the existing transmission and distribution infrastructure, particularly in underserved regions. Introduce smart grid technologies for real-time monitoring and rapid response to outages.</li> <li>3. Expand Off-Grid Renewable Solutions. Invest in decentralized solar mini-grids and biogas systems for ASALs to provide affordable and sustainable energy to marginalized communities.</li> </ol>
9.	<b>1.3.2 Manufacturing Sector</b> <b>1.3.2.1 Agro-Processing</b> <b>Para 57 – 58</b>	<p>The Institute acknowledges government's efforts to support agricultural value chain to create jobs and increase wealth for Kenyans.</p> <p>However, there were two concerns;</p> <ol style="list-style-type: none"> <li>1. While CAIPs aim to address these gaps, their initial rollout in 18 counties may leave farmers in other counties with limited access until the program expands in FY 2025/26.</li> <li>2. Many smallholder farmers lack the technical know-how and resources to leverage agro-processing opportunities effectively.</li> </ol>	<p>Accelerate the rollout of CAIPs to all 47 counties and ensure last-mile connectivity through improved rural road networks.</p> <p>Develop farmer training programs in collaboration with research institutions to improve post-harvest handling, storage, and value addition practices.</p>



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10.	<b>1.3.4 The Services Economy</b>  <b>1.3.4.1 Financial Services</b>  <b>Para 86 – 87</b>	<p>The Institute noted the following concerns;</p> <ol style="list-style-type: none"> <li>1. Stability and Resilience of the Banking Sector; The Kenyan banking sector remains stable with growth in assets (0.3%) and a 6.9% growth in credit to the private sector. However, there are concerns about potential external shocks, such as inflation and global financial instability, that may impact sector resilience.</li> <li>2. Regulation and Oversight of Digital Credit Providers (DCPs); The recent licensing of 51 Digital Credit Providers aims to address challenges such as high credit costs, unethical debt collection practices, and lack of transparency. However, further regulatory oversight and consumer protection are needed.</li> </ol>	<p>The following should be taken into consideration;</p> <ol style="list-style-type: none"> <li>1. Promote the adoption of advanced risk management frameworks within banks to ensure they are equipped to handle external financial shocks.</li> <li>2. Organizing training for members on financial resilience, emphasizing stress testing and financial forecasting.</li> <li>3. Strengthen regulations governing Digital Credit Providers (DCPs) by establishing clear operational guidelines for ethical lending, transparency, and customer protection. Conducting regular audits and consumer education campaigns to enhance the trustworthiness of DCPs.</li> </ol>
11.	<b>Paragraph 135</b>  <b>1.3.11.3 Strengthening Devolution</b>	<p>The Institute lauds the efforts by the Government in initiating reforms aimed at strengthening devolution, particularly the significant progress made in transferring functions and resources to County Governments.</p> <p>However, there have been cases of late disbursement of the equitable share funds to County Governments which has hindered County operations.</p>	<p>The National Treasury should establish and strictly adhere to a clear disbursement schedule, as stipulated under Article 219 of the Constitution.</p> <p>Additionally, the government should establish an emergency fund accessible to counties to bridge shortfalls during delays, ensuring continuity of essential services.</p>
12.	<b>Para. 153</b>	The Manufacturing sector plays a critical role in growing the economy and employment. According to the KNBS economic survey 2024, the total persons employed by the sector were 362,000 in 2023 compared to	The Government should put in place mechanisms to grow the Manufacturing sector whose quarterly rates have been declining. The same applies to the

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	<b>Overview of Sectoral Performance</b>	<p>352,000 in 2022. However, despite increased employment, the draft BPS 2025 shows a declining sector performance.</p> <p>Similarly, the Construction Sector also showed a decline in performance in Q2 and Q3 of 2024. This is a major concern because the industry is one of the primary pillars of Affordable Housing under the Government's BETA. The KNBS economic survey 2024 also forecast an increase in overall government housing spending from KSh 10.5 billion in 2022/23 to KSh 92.5 billion in 2023/24.</p>	<p>Construction, Electricity and Water Supply Sectors.</p> <p>The Government should also consider expanding its focus on sustainable construction practices and green building technologies. Budget allocations should encourage the use of sustainable materials, as well as energy-efficient designs that align with global trends towards climate-conscious construction.</p>
13.	<b>Para. 155 and 156 Domestic Economic Performance Primary Sector</b>	<p>The key sectors under the primary sector include agriculture and mining, which demonstrated resilience but slowed performance in Q2 and Q3 of 2024, according to the draft BPS 2025. The Institute notes the following concerns:</p> <ul style="list-style-type: none"> <li>• The agricultural sector requires immediate investment in climate-smart agriculture. This includes the development and expansion of irrigation infrastructure to reduce dependence on erratic rainfall. A substantial allocation of the Budget should be made for the implementation of early warning systems and flood control infrastructure. Support for research into drought-resistant crop varieties and the promotion of sustainable land management practices should also be prioritized.</li> <li>• Both the agriculture and mining sectors are hindered by inadequate infrastructure.</li> <li>• High risks associated with the closure of major mining operations. There is need for the government to encourage private sector investment in the exploration of other mineral deposits and diversify the mining portfolio to include rare minerals and other resources can provide a more stable foundation for the sector.</li> <li>• The mining sector requires a more favorable regulatory environment to attract both local and foreign investments.</li> </ul>	<p>To promote the growth of both the agriculture and mining sectors, the National Treasury should consider the following recommendations:</p> <ol style="list-style-type: none"> <li>a) Allocate a larger portion of the budget to infrastructure projects that support climate resilience in agriculture, including water harvesting, irrigation systems, and flood control mechanisms.</li> <li>b) Provide tax incentives and subsidies for research and development in both sectors. This will encourage innovation in sustainable farming practices, mining technology, and value-added processing.</li> <li>c) Increase funding for vocational training institutions that specialize in agricultural and mining technologies. These institutions should focus on skills that align with international</li> </ol>



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		<p>Budgetary allocations should support the review and implementation of policies that incentivize investment in mining, particularly in sustainable practices and community development.</p> <ul style="list-style-type: none"> <li>Both sectors require skilled labor to drive growth and innovation.</li> </ul>	<p>standards, ensuring that the workforce is equipped to meet global demands.</p> <p>d) Consider Intergovernmental coordination between the Ministry of Agriculture, the Ministry of Mining and County Governments to ensure that there is a holistic approach to the development of both sectors.</p> <p>e) Encourage both sectors to adopt sustainable practices through targeted incentives. This includes promoting green mining technologies, eco-friendly farming practices, and the reduction of carbon footprints in both industries.</p> <p>Budgetary provisions should also include training and upskilling of workers in agriculture on climate adaptation strategies and mining and sustainable mining practices.</p>
14.	<b>Para. 157</b> <b>Industrial Sector</b>	<p>The industrial sector which encompasses manufacturing, electricity and water supply, and construction experienced a notable slowdown in performance throughout 2024. The Institute notes the following issues of concern</p> <ul style="list-style-type: none"> <li>The decline in electricity generation from renewable sources signals the need for substantial investment in renewable energy infrastructure. Budgetary allocations should focus on expanding and modernizing renewable energy capacity and incentivizing private sector participation in the energy sector through public-private partnerships.</li> </ul>	<p>The following recommendations should guide the National Treasury in formulating a budget that supports the growth and development of Kenya's industrial sector:</p> <p>a) The Treasury should prioritize investments in renewable energy projects, particularly in geothermal, wind, and solar power generation. This will address current challenges</p>



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		<ul style="list-style-type: none"> <li>• The slowdown in public sector infrastructure projects highlights the need for increased public and private investment in the construction sub-sector.</li> <li>• The strong performance of the manufacturing sector in food production should be leveraged as a foundation for broader sector growth. However, to sustain this growth, the government must invest in programs that enhance the competitiveness of the manufacturing sector and address the challenges faced by non-food manufacturing industries.</li> <li>• As the world increasingly focuses on environmental sustainability, the industrial sector should adopt greener practices. Budgetary provisions should be made to incentivize industries to reduce carbon emissions, minimize waste, and utilize renewable energy sources. These incentives could take the form of tax credits, grants for sustainable technologies, and investment in green infrastructure projects.</li> <li>• For the industrial sector to remain competitive, a skilled workforce is essential. The government should allocate funds to expand technical and vocational education and training (TVET) programs that are aligned with the needs of the industrial sector</li> </ul>	<p>in electricity supply while positioning Kenya as a regional leader in sustainable energy.</p> <p>b) There is need for energy efficiency programs to reduce costs for industrial producers, particularly in manufacturing, which consumes significant energy. Special tax incentives and subsidies for energy-efficient technologies should be introduced to drive down operational costs for industrial businesses.</p> <p>c) The government should consider expanding its focus on sustainable construction practices and green building technologies. Budget allocations should encourage the use of sustainable materials, as well as energy-efficient designs that align with global trends towards climate-conscious construction</p> <p>d) The National Treasury should allocate resources to encourage innovation in the manufacturing sector, with a focus on enhancing product quality, automation, and export capacity.</p> <p>e) The government should create targeted incentives for key sub-sectors, such as textiles, agro-processing, and construction, to help them remain competitive both locally and internationally.</p>

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			<p>f) Increased funding should be allocated for TVET programs that provide industry-relevant skills, ensuring a skilled workforce for the industrial sector.</p> <p>Budget provisions should support industries in adopting sustainable practices through financial incentives and regulatory frameworks.</p>
15.	<b>Para. 158</b> <b>Services Sector</b>	<p>The services sector in Kenya has demonstrated a strong growth trajectory in the first three quarters of 2024, with an average growth rate of 5.6%. The following are some of the concerns that may challenge sustained growth and long-term competitiveness of the services sector</p> <ul style="list-style-type: none"> <li>• The success of international conferences and events in Nairobi highlights the importance of the tourism and hospitality industries in driving growth in the accommodation and restaurant services sub-sector. However, the sector's performance is highly vulnerable to external shocks such as global economic downturns and travel restrictions.</li> <li>• The rapid growth of mobile money, voice traffic, and internet usage has been pivotal to the success of the information and communication sub-sector. However, as the market matures, there is a growing need to focus on expanding digital infrastructure.</li> <li>• The financial and insurance services sector has experienced considerable growth, driven by increased financial inclusion and the expanding adoption of insurance products. However, there remains a significant portion of the population without access to formal financial services.</li> <li>• The wholesale and retail trade sector's strong performance is reflective of robust domestic consumption patterns. However,</li> </ul>	<p>In light of the challenges for the Services sector, the following recommendations are proposed for consideration</p> <ul style="list-style-type: none"> <li>a) The Treasury should allocate funding for the expansion and modernization of tourism infrastructure, including conference facilities, transportation networks, and digital platforms for promoting Kenya as a global tourism destination.</li> <li>b) Funding should be directed toward enhancing financial literacy, expanding mobile banking platforms, and developing micro-insurance products to reach underserved populations.</li> <li>c) Increase budget allocations to incentivize the adoption of digital platforms by retailers, improving supply chain efficiency and reaching wider consumer bases.</li> </ul>



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		<p>challenges such as supply chain inefficiencies, high logistics costs, and limited access to markets still persist.</p> <ul style="list-style-type: none"> <li>Public administration services have a direct impact on the functioning of all sectors of the economy. Effective public service delivery, transparency, and efficiency are key to sustaining the growth of the services sector. However, challenges such as bureaucratic inefficiencies and slow adoption of digital government services remain.</li> </ul>	<p>d) Focus on upgrading critical infrastructure such as roads, airports, through PPPs to support trade and reduce logistics costs.</p> <p>e) Increase funding for e-government initiatives to streamline public services, enhance transparency, and improve business-government interactions.</p> <p>Increase funding to support innovation in emerging service sectors like fintech, AI, and green services, ensuring that Kenya remains at the forefront of global service sector trends.</p>
16.	<p><b>Annual Real GPD Growth Rates</b></p> <p><b>Para 159</b></p>	<p>According to the Draft BPS 2025, the economy growth is estimated to expand overall by 4.6% in 2024 and 5.3% in 2025. ICPAK views the growth projection as ambitious given the impact of the following</p> <ul style="list-style-type: none"> <li>Demonstrations and unrest as a result of the Finance Bill 2024 and the cost of living thereafter.</li> <li>Implementation of fiscal consolidation and austerity measures that negatively impacted public expenditure in the short run.</li> </ul> <p>In addition, the International Monetary Fund projected <b>Kenya as the only country</b> in Sub-Saharan Africa that may <b>not</b> recover in 2025 in its world economic outlook report published in October 2024.</p>	<p>Given the IMF statistics and the economic environment, the National Treasury should consider revising the projections further, taking into account external shocks such as geopolitical developments in the Middle East, the Ukraine-Russia conflict, and possible trade protectionist policies from developed nations such as the United States, particularly with Trump's administration, which is more inward-looking.</p> <p>In addition the Global economy is still uncertain on how Trump's new presidency will shape events.</p>



S/NO	KEY BUDGET IMPERATIVES	DISCUSSION & ISSUE OF CONCERN	ICPAK RECOMMENDATIONS		
		<div> <div>Real GDP</div> <div> <div>Projections</div> <div>202320242025</div> </div> </div> <div> <b>Sub-Saharan Africa</b>3.63.64.2           <b>Oil Exporters<sup>4</sup></b>2.42.73.2           Nigeria2.92.93.2           Angola1.02.42.8           Gabon2.43.12.6           Chad4.93.23.8           Equatorial Guinea-6.25.8-4.8           <b>Middle-Income Countries<sup>5</sup></b>3.13.13.9           South Africa0.71.11.5           Kenya5.65.05.0           Ghana2.93.14.4           Côte d'Ivoire6.26.56.4           Cameroon3.23.94.2           Senegal4.66.09.3           Zambia5.42.36.6           <b>Low-Income Countries<sup>6</sup></b>5.75.25.9           Ethiopia7.26.16.5           Tanzania5.15.46.0           Democratic Republic of the Congo8.44.75.0           Uganda4.65.97.5           Mali4.43.84.4           Burkina Faso3.15.55.8         </div> <p>Source: IMF staff estimates.</p>			

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17.	<b>Para 150 - 153</b>  <b>Inflation Developments</b>	<p>According to the Draft BPS 2025, inflation declined to 3.0% in December 2024 from 6.6% in December 2024. This was largely attributed to reduced food and fuel prices. Food prices that declined in the period included sugar prices, maize flour and wheat.</p> <p>However, the benefits of lower inflation have not been fully felt by Kenyans. This indicates subdued demand due to reduced disposable income due to taxation and persistent policy changes.</p>	<p>Besides lowering fuel related inflation, the Government should consider using a combination of policy tools such as lowering of interest rates among other considerations.</p> <p>Consider reduced taxation to improve the purchasing power for the majority of Kenyans.</p>
18.	<b>Private Sector Credit</b>  <b>Paragraph 156 - 157</b>	<p>According to the Draft BPS 2025, the growth in private sector credit from the banking system declined by 1.1% in the year to November 2024 compared to a growth of 13.2 % in the year to November 2023.</p> <p>Reduced credit growth was observed in manufacturing, finance and insurance, trade (exports) and building and construction sub-sector.</p>	<p>The Government needs to consider measures to increase private sector credit such as</p> <ul style="list-style-type: none"> <li>a) Reduction in domestic borrowing to free resources for private sector</li> <li>b) Incentivize banks through targeted monetary policy mechanisms to provide credit to the private sector.</li> <li>c) Build the financial literacy and capacity of players in manufacturing and construction industries to take up credit, since these sectors are critical to employment creation and wealth accumulation.</li> <li>d) The CBK should be at the forefront in developing and implementing accommodative monetary policies with a direct impact on the cost of credit to both individuals and businesses.</li> </ul>

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19.	<b>Para 180 – 181</b>  <b>Revenue Performance</b>	By the end of November 2024, revenue collection amounted to Ksh 1,088.1 billion against a target of Ksh 1,169.8 billion resulting to an underperformance of Ksh 77.3 billion. Despite the shortfall, the revenue collection was impressive.	<p>The government should continue undertaking initiatives and fiscal reforms to expand the tax base.</p> <p>The Institute will continue to support such progressive initiatives such as</p> <ul style="list-style-type: none"> <li>a) The tax base expansion program which enabled KRA to collect Ksh. 24.6 billion in revenue in FY 2023/24.</li> <li>b) Legislative reforms such as the introduction of the Tax Laws (Amendment) Act, 2024, which reinstated some previously proposed measures, and introduced new provisions intended to widen the tax base and adapt to global economic shifts.</li> <li>c) The need for a fiscal budget that supports fiscal stability, equitable growth and restoring public confidence.</li> </ul>
20.	<b>Para 183 - 184</b>  <b>Expenditure Management</b>	According to the Draft BPS 2025, revenue mobilization and financing challenges affected the Country's ability to execute the FY2024/25 budget in a timely manner leading to cash flow challenges.	<p>The Institute proposes adherence to Fiscal Responsibility Principles as stipulated under Section 15 of the Public Finance Management Act, 2012</p> <p>It is the Institute's considered opinion that if government had enforced these principles, the nation will already have dealt with the concerns on run-way</p>



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			expenditure and accountability of public resources.
21.	<b>Para 188</b> <b>Domestic Revenue Mobilization</b>	The Institute notes that the Government intends to focus on non-tax revenues that Ministries, Departments and Agencies can raise through the services they offer to the public. However, there has been public outcry on the increased costs of these services in addition to the already tax rates.	The Government should slow down on aggressive focus on non-tax revenue that could potentially affect access to public services.
22.	<b>Para 192</b> <b>Accrual Accounting</b>	<p>The Institute has over the years supported this policy proposal as a step in the right direction. The benefits of accrual accounting include but not limited to</p> <ul style="list-style-type: none"> <li>i. Enabling the Government to account for all assets and liabilities including all Government assets</li> <li>ii. Better reporting status where Kenyans will always be aware of the true and fair view of the public debt status of the nation,</li> <li>iii. The Office of the Auditor General shall have a basis for conducting a review of the credit ledgers as opposed to prior review of the Excel sheets against source documents,</li> <li>iv. The respective MDAs and County Governments shall be able to report directly on the pending Bills with a high level of accuracy, effective and efficient use of public resources hence enhance transparency and accountability in public finance management</li> </ul> <p>Improved internal controls which are likely to mitigate against corruption.</p>	The National Treasury should strictly adhere to the current roadmap to ensure timely transition to accrual accounting.
23.	<b>2.4.3 Deficit Financing Policy</b> <b>Para 199</b>	<p>The country witnessed exponential growth in total public debt. The main driver of Kenya's public debt is the budget deficit which has been growing in absolute terms and as a share of GDP.</p> <p>It seems that the country has no control of how large the deficits are, and they change significantly even within one budget cycle. That is indicative</p>	<p>The Institute recommends the following actions on managing the public debt.</p> <p>a) Implement the PFM (Sinking Fund) Regulations 2021. Establishing a sinking fund will enable the country</p>

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		of poor fiscal policies that seem not to get our expenditure and revenue projections right. In nominal terms, total public debt grew from about KES 2.4 trillion in 2013 to over KES 10.6 trillion by end of December 2024.	<p>to set aside funds in the years leading to debt maturity. Already, Section 50(8) of the PFMA Act 2012 allows the establishment of a Sinking Fund. Draft Sinking Fund Regulations are already in place ready for debate and implementation.</p> <p>b) The Government should consider Public Private partnerships as a form of financing development expenditure.</p> <p>c) The Government should move away from expensive commercial loans.</p> <p>d) Parliament should demand regular reports on capital projects financed through debt from the National Treasury to enhance openness and transparency. The reports should include the corresponding feasibility studies, details of commitment fees, if any and project implementation status. Further, the National Treasury report should indicate project-specific information to easily link projects to disbursed loans and widen the public debt reporting to include non-guaranteed loans by SAGAs and State Corporations.</p>
24.	<b>Para. 219</b>	According to the Budget Review and Outlook Paper 2024, Budget execution for the FY 2023/24 was hampered by challenges in revenue mobilization. By the end of June 2024, total revenue collected including A-	<p>The government should:</p> <p><b>1. Broaden the Tax Base by:</b></p>

S/NO	KEY BUDGET IMPERATIVES	DISCUSSION & ISSUE OF CONCERN	ICPAK RECOMMENDATIONS																																																																																																																		
	Revenue Projections	<p>I-A amounted to Ksh 2,702.7 billion (16.8 percent of GDP) against a target of Ksh 2,907.5 billion (18.0 percent of GDP). The shortfall of Ksh 204.9 billion was on account of below target ordinary revenue collection by Ksh 172.1 billion while the collection of the ministerial A-I-A was also below target by Ksh 32.8 billion as illustrated below;</p> <table><thead><tr><th></th><th>FY 2022/23 Actual</th><th colspan="2">FY 2023/24</th><th>Deviation Ksh</th><th>% Growth</th></tr><tr><th></th><th></th><th>Actual*</th><th>Target</th><th></th><th></th></tr></thead><tbody><tr><td>Total Revenue (a+b)</td><td>2,360,510</td><td>2,702,662</td><td>2,907,515</td><td>(204,854)</td><td>14.5</td></tr><tr><td>(a) Ordinary Revenue</td><td>2,041,119</td><td>2,288,921</td><td>2,461,020</td><td>(172,099)</td><td>12.1</td></tr><tr><td>Import Duty</td><td>130,123</td><td>133,929</td><td>142,373</td><td>(8,444)</td><td>2.9</td></tr><tr><td>Excise Duty</td><td>264,509</td><td>276,722</td><td>290,083</td><td>(13,361)</td><td>4.6</td></tr><tr><td>PAYE</td><td>494,904</td><td>554,653</td><td>580,479</td><td>(25,825)</td><td>12.1</td></tr><tr><td>Other Income Tax</td><td>446,671</td><td>488,103</td><td>520,876</td><td>(32,773)</td><td>9.3</td></tr><tr><td>VAT Local</td><td>272,729</td><td>313,367</td><td>307,823</td><td>5,544</td><td>14.9</td></tr><tr><td>VAT Imports</td><td>277,710</td><td>332,122</td><td>346,965</td><td>(14,843)</td><td>19.6</td></tr><tr><td>Investment Revenue</td><td>41,301</td><td>47,778</td><td>80,439</td><td>(32,661)</td><td>15.7</td></tr><tr><td>Traffic Revenue</td><td>4,366</td><td>4,352</td><td>5,334</td><td>(982)</td><td>(0.3)</td></tr><tr><td>Taxes on Intl. Trade &amp; Trans (IDF Fee)</td><td>55,966</td><td>47,915</td><td>49,578</td><td>(1,664)</td><td>(14.4)</td></tr><tr><td>Others <sup>1</sup></td><td>52,839</td><td>89,981</td><td>137,070</td><td>(47,089)</td><td>70.3</td></tr><tr><td>(b) Appropriation In Aid <sup>1</sup></td><td>319,391</td><td>413,740</td><td>446,495</td><td>(32,754)</td><td>29.5</td></tr><tr><td>    o/w Railway Development Levy</td><td>39,899</td><td>32,024</td><td>35,010</td><td>(2,986)</td><td>(19.7)</td></tr><tr><td>(c) External Grants</td><td>23,083</td><td>22,037</td><td>38,492</td><td>(16,455)</td><td>(4.5)</td></tr><tr><td>Total Revenue and External Grants</td><td>2,383,593</td><td>2,724,699</td><td>2,946,007</td><td>(221,308)</td><td>14.3</td></tr><tr><td>Total Revenue and External Grants as a percentage of GDP</td><td>16.4</td><td>16.9</td><td>18.3</td><td></td><td></td></tr></tbody></table> <p>The BPS 2025, revenue fro 2025/26 is projected at ksh.3,516.6 billion (18.2 percent of GDP) from the projected Ksh 3,060.0 billion (16.9 percent of GDP) in FY 2024/25. Of this, ordinary revenue is projected at Ksh 3,018.8 billion (15.7 percent of GDP) from the projected Ksh 2,631.4 billion</p>		FY 2022/23 Actual	FY 2023/24		Deviation Ksh	% Growth			Actual*	Target			Total Revenue (a+b)	2,360,510	2,702,662	2,907,515	(204,854)	14.5	(a) Ordinary Revenue	2,041,119	2,288,921	2,461,020	(172,099)	12.1	Import Duty	130,123	133,929	142,373	(8,444)	2.9	Excise Duty	264,509	276,722	290,083	(13,361)	4.6	PAYE	494,904	554,653	580,479	(25,825)	12.1	Other Income Tax	446,671	488,103	520,876	(32,773)	9.3	VAT Local	272,729	313,367	307,823	5,544	14.9	VAT Imports	277,710	332,122	346,965	(14,843)	19.6	Investment Revenue	41,301	47,778	80,439	(32,661)	15.7	Traffic Revenue	4,366	4,352	5,334	(982)	(0.3)	Taxes on Intl. Trade & Trans (IDF Fee)	55,966	47,915	49,578	(1,664)	(14.4)	Others <sup>1</sup>	52,839	89,981	137,070	(47,089)	70.3	(b) Appropriation In Aid <sup>1</sup>	319,391	413,740	446,495	(32,754)	29.5	o/w Railway Development Levy	39,899	32,024	35,010	(2,986)	(19.7)	(c) External Grants	23,083	22,037	38,492	(16,455)	(4.5)	Total Revenue and External Grants	2,383,593	2,724,699	2,946,007	(221,308)	14.3	Total Revenue and External Grants as a percentage of GDP	16.4	16.9	18.3			<p>a) Formalizing the Informal Sector: Many businesses in Kenya operate in the informal sector, which contributes less to government revenues. The government should focus on providing incentives for businesses to formalize, making them easier to tax.</p> <p>b) Encouraging Voluntary Tax Compliance: Implement tax amnesty programs, awareness campaigns, and simplified tax filing procedures to encourage more citizens and businesses to voluntarily comply.</p> <p><b>2. Diversify Revenue Sources by:</b></p> <p>a) Non-Tax Revenue: enhance state-owned enterprises' performance. Improve the efficiency and transparency of public enterprises.</p> <p>b) Public-Private Partnerships (PPPs): Promote PPPs in infrastructure and service delivery projects that can generate revenue while also reducing the burden on the government budget</p> <p><b>3. Promote Economic Growth by:</b></p> <p>a) Fostering Industrialization: Support the development of key sectors such as manufacturing, agriculture, and construction to</p>
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		(14.6 percent of GDP) in FY 2024/25. This appears to ambitious given the performance for FY 2023/24.	<p>create jobs, generate income, and expand the tax base.</p> <p>Support to SMEs: Small and medium-sized enterprises (SMEs) are crucial for economic growth but often face high costs. Encourage SME growth through incentives, easy access to finance, and tax breaks to help them grow and become tax compliant.</p>																
25.	<b>Para. 220</b> <b>Expenditure Projections</b>	From the FY 2025/26 projected budget, 79.13% of the projected budget is allocated for recurrent expenditure which is against the provisions of the PFM Act. According to the Q3 report 2024 of the Controller of budget, the National Government spent Ksh.3.58 billion on travel expenses.	The government should adhere to Section PFM Act 15(2)(a) on allocation of resources to development and recurrent expenditure.																
26.	<b>Para. 225</b> <b>Budgetary Allocation</b>	<p><b>Inadequate Percentage of County Equitable Share to Total Sharable Revenue</b></p> <p>The Budget Policy Statement 2025 indicates that the projected county government sharable revenue is ksh. 405. In terms of percentage of county government allocation to the total sharable revenue, there has been a decline from 14.9% in 2023 to 13.2% in 2024. For the National Government, the allocation percentage to total sharable allocation has increased from 76.97% in 2023 to 86.4% in 2024.</p> <p>An analysis of previous Division of Revenue Acts is shown below:</p> <table><tr><th>Revenue Share</th><th>DOR B 2024</th><th>DOR A 2023</th><th>DOR A 2022</th><th>DOR A 2021</th><th>DOR A 2020</th><th>DORA 2019</th><th>DO RA 2018</th></tr><tr><td>Total Sharable</td><td>2,948.1</td><td>2,571.2</td><td>2,141.0</td><td>1,775.0</td><td>1,856.0</td><td>1,877.0</td><td>1,688.0</td></tr></table>	Revenue Share	DOR B 2024	DOR A 2023	DOR A 2022	DOR A 2021	DOR A 2020	DORA 2019	DO RA 2018	Total Sharable	2,948.1	2,571.2	2,141.0	1,775.0	1,856.0	1,877.0	1,688.0	<p>1. The National Treasury to consider Inflation rates as opposed to revenue growth rates to inform the Division of Revenue.</p> <p>2. Consider more allocation to critical functions such as health and agriculture in tandem with the Abuja Declaration of 15% and Maputo Declaration of 10% of the national budget respectively.</p> <p>Last Audited Financials Base - The Institute notes that the last audited accounts of 2020/21 might not be a true reflection of the total national government collection. There is need to expedite the approval of audited accounts to give a clear reflection of the total government's collection. This will increase the</p>
Revenue Share	DOR B 2024	DOR A 2023	DOR A 2022	DOR A 2021	DOR A 2020	DORA 2019	DO RA 2018												
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		National Government	2,549.1	2,177.4	1,764.0	1,398.0	1,533.0	1,554.0	1,369.0	allocation to the counties in tandem with the prevailing economic circumstances in Kenya.
		County Equitable Share	391.1	385.4	370.0	370.0	316.0	316.0	314.0	
		% of County Government to Total Sharable revenue	13.2	14.9	17.3	20.8	17.0	16.8	18.6	
		% of National Government to Total Sharable Revenue	86.4	76.97	82.4	78.8	82.6	82.8	81.1	
		Source: Division of Revenue Acts 2017-2023 and DORB 2024								
		According to the BPS 2025, the percentage allocation to County Governments is projected to decrease from 10.4% to 9.0% in 2025/26. This is likely to service delivery at the county level.								
27.	Para. 231  Agriculture Rural and Urban Development Sector	The BPS 2025 allocates ksh.86.1 billion shillings to the sector which translates to 1.92% of the projected total national budget. This is below the recommended threshold by the Maputo declaration which stipulates that members states should allocate at least 10% to agriculture. This will affect agriculture's contribution to Kenya's GDP being the greatest contributor to the country's economy.								1. Increase funding agriculture sector and manufacturing. Exchequer releases should be within the prescribed timeline to facilitate implementation of development programs. Agriculture should be at least 10% as per Maputo Declaration. 2. Build and improve rural infrastructure to open space for movement of goods and services. Also, revisiting policies on trade agreements to boost export of some agricultural products will boost direct foreign investment.  Encourage growth of agribusiness and improve regulatory services to ensure quality inputs and products and




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			conducive environment for small business holders.																												
28.	Para. 247 Health Sector	<p>Kenya's health budget allocation has consistently represented 3-4% of the total national budget in recent years. Despite these allocations, the percentage dedicated to health has frequently fallen short of the Abuja Declaration's target, which calls for a minimum of 15% of national budgets to be allocated to healthcare. This ongoing shortfall highlights the urgent need for further efforts to align health spending with both national and international benchmarks to improve healthcare outcomes.</p> <p>From the 2025 BPS, it is worth noting that in the FY 2025/26, the health sector will receive the highest allocation for the first time in the past five years with an increase of ksh. 77.9 billion equivalent 61.3% increase in allocation.</p> <table><tr><th>Revenue Share</th><th>FY 2025 /26</th><th>FY 2024 /25</th><th>FY 2023 /24</th><th>FY 2022 /23</th><th>FY 2021 /22</th><th>FY 2020 /21</th></tr><tr><td>National Budget (Billion)</td><td>4485.7</td><td>3,920.00</td><td>3,850.00</td><td>3,340.00</td><td>3,000.00</td><td>2910.00</td></tr><tr><td>Health Allocation (Billion)</td><td>204.9</td><td>127.00</td><td>138.00</td><td>98.70</td><td>109.40</td><td>105.50</td></tr><tr><td>Percentage of Total Allocation</td><td>4.57</td><td>3%</td><td>4%</td><td>3%</td><td>4%</td><td>4%</td></tr></table> <p>It is worth noting:</p> <ol style="list-style-type: none"><li>1. Kenya's health budget consistently represents only 3-4% of the total national budget, falling well below the Abuja Declaration's target of 15%. This underfunding prevents the health sector from effectively addressing public health challenges and improving healthcare outcomes, contributing to inadequate infrastructure and resources.</li></ol>	Revenue Share	FY 2025 /26	FY 2024 /25	FY 2023 /24	FY 2022 /23	FY 2021 /22	FY 2020 /21	National Budget (Billion)	4485.7	3,920.00	3,850.00	3,340.00	3,000.00	2910.00	Health Allocation (Billion)	204.9	127.00	138.00	98.70	109.40	105.50	Percentage of Total Allocation	4.57	3%	4%	3%	4%	4%	<ol style="list-style-type: none"><li>1. Reverting the VAT exemptions on critical healthcare infrastructure to avoid escalating costs and delays.</li><li>2. Expansion of tax deductibility on health insurance premiums to increase coverage and affordability. This aligns with broader goals of enhancing healthcare access and financial protection.</li><li>3. Develop and enforce a strong policy and regulatory framework to support the effective functioning of SHIF by reviewing and updating legislations that align with best practices in health insurance.</li><li>4. Ensure that the Budget proposals and expenditures adhere to best financial practices and standards. Additionally, promote transparency through regular reports published which keeps the public informed and fosters an educated citizenry.</li></ol>
Revenue Share	FY 2025 /26	FY 2024 /25	FY 2023 /24	FY 2022 /23	FY 2021 /22	FY 2020 /21																									
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		2. The sector's allocation has not met projected needs, resulting in significant funding gaps that affect service delivery, leading to longer wait times and reduced quality of care.																																											
29.		<p>The Public Finance Management Act (PFMA) of 2012 governs the fiscal responsibility of county governments. The Public Finance Management Committee (PFMC) monitors county governments' compliance with the PFMA. The table below shows expenditure in the county over the years;</p> <table><tr><th>FY</th><th>2019/20</th><th>2020/21</th><th>2021/22</th><th>2022/23</th><th>2023/24</th></tr><tr><td>Recurrent</td><td>279.27</td><td>Kshs. 281.95 bn</td><td>Kshs. 302.49bn</td><td>Kshs. 330.92bn</td><td>Kshs. 337.12bn</td></tr><tr><td>Absorption Rate</td><td>89.6</td><td>89.5</td><td>88.4</td><td>93.3</td><td>75.6</td></tr><tr><td>Development</td><td>Kshs.104.51bn</td><td>Kshs.116.07 bn</td><td>Kshs.98.47 bn</td><td>Kshs.97.98 bn</td><td>Kshs.109.12bn</td></tr><tr><td>Absorption Rate</td><td>55.6</td><td>62.1</td><td>50.9</td><td>61</td><td>24.4</td></tr><tr><td>Wages</td><td>Kshs.171.83</td><td>Kshs.176</td><td>Kshs.190.1</td><td>Kshs.195.1</td><td>Kshs.200.1</td></tr><tr><td>% of wages in total revenue</td><td>44.8%</td><td>40%</td><td>44%</td><td>42%</td><td>42.6%</td></tr></table> <p><b>Issues of concern</b></p> <ul style="list-style-type: none"><li>• The county government has not been in compliance with the PFM (County Governments) Regulation, 2015 that requires that County Governments' expenditure on wages and benefits for public officers shall not exceed thirty-five percent (35%) of the County Government's total revenue</li><li>• Despite the approved budget meeting the minimum 30% threshold, the counties actual spending fails during the actual implementation of the budget.</li><li>• The following counties failed to meet the minimum percentage required for development expenditures budget in financial year 2023/24. Nairobi 20%, Bomet 28.0% Kakamega 29.1% Nyamira 29.6% west Pokot 29.7% and Makueni 29.8%</li></ul>	FY	2019/20	2020/21	2021/22	2022/23	2023/24	Recurrent	279.27	Kshs. 281.95 bn	Kshs. 302.49bn	Kshs. 330.92bn	Kshs. 337.12bn	Absorption Rate	89.6	89.5	88.4	93.3	75.6	Development	Kshs.104.51bn	Kshs.116.07 bn	Kshs.98.47 bn	Kshs.97.98 bn	Kshs.109.12bn	Absorption Rate	55.6	62.1	50.9	61	24.4	Wages	Kshs.171.83	Kshs.176	Kshs.190.1	Kshs.195.1	Kshs.200.1	% of wages in total revenue	44.8%	40%	44%	42%	42.6%	<p><b>Recommendations</b></p> <ul style="list-style-type: none"><li>• Establish tighter controls and monitoring mechanisms to ensure that wage expenditures do not surpass the set regulation and in compliance with regulation 25(1) (b) of the PFM County Government Regulation, 2015.</li><li>• Ensure timely disbursements of exchequer releases</li></ul> <p><b>Policy considerations</b></p> <ul style="list-style-type: none"><li>• County governments need to prepare sectoral strategic plans that are in line with the County Integrated Development Plans and link them to the Annual Development Plans (ADPs) and the budget.</li><li>• There is a need for both levels of government to migrate their payrolls to the Human Resource Information System- Kenya. Further, manual multiple and stand-alone payroll systems to cease. This will monitor and ensure that the wage bill to revenue ratio does not exceed the 35% threshold.</li></ul>
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30.	<b>Para 298-301</b> <b>4.1.4.1 Pending Bills</b>	<ul style="list-style-type: none"> <li>According to Section 94 (1) (a) of the PFM Act, 2012, failure to make any payments as and when due by a State Organ or a Public Entity may be an indicator of a serious material breach or a persistent material breach of measures established under the Act.</li> <li>As at 30<sup>th</sup> June, 2024, counties reported accumulated pending bills amounting to Kshs.181.98 billion which is an increase of Kshs.17.22 billion from Kshs.164.76 billion reported in the previous period.</li> <li>As at 31<sup>st</sup> October, 2024, the total outstanding pension pending bills owed to three pension schemes reported by the Retirement Benefits Authority amounts to Kshs.91,173,871,756 reflecting an increase from Kshs.73,402,969,260.73 recorded as at 31<sup>st</sup> August, 2023.</li> </ul> <p><b>Issue of concern</b></p> <ul style="list-style-type: none"> <li>Article 225 of the Constitution read together with Section 96 of the PFM Act gives the Cabinet Secretary responsible for Finance powers to stop transfer of funds to the concerned State Organ.</li> <li>Despite it's responsibility to article 225, no clear measures have been undertaken to address the issue of pending bills.</li> </ul>	<ul style="list-style-type: none"> <li>County Governments should ensure pending Bills are prioritized as first charge in the budget cycle.</li> </ul> <p>Given that in some instances pending bills occur because of procurement and accounting officers' lack of expertise on how to capture pending bills at the beginning of every financial year and make payments from the authorized list of pending bills from subsequent budget allocations, Government institutions should employ accountants who are members of ICPAK with the requisite and continually build their capacity through professional development programs.</p>
31.	<b>4.2. Performance of County Governments Own Source Revenue</b> <b>Para 305</b>	<ul style="list-style-type: none"> <li>For the FY 2023/24, the County Governments collected a total of Kshs.58.9 billion of Own Source Revenue (OSR) against a target of Kshs.80.9 billion. This translates to 72.8 percent of the annual target.</li> <li>Seven counties collected less than 60% of their OSR targets, including Busia, Kajiado, Bungoma, Nyamira, Mandera, Machakos, and Nyandarua.</li> <li>Being in the second half of the 10 years implementation of the OSR policy, the National Treasury has not done a comprehensive mid-term evaluation to measure impact and outcomes.</li> </ul> <p>What is the status of the County Governments Revenue Raising Process Bill 2022?</p>	<ul style="list-style-type: none"> <li>County Governments should enhance vote book and budgetary controls to ensure that expenditure is within the approved budget</li> <li>All revenues should be banked intact into the county revenue fund in line with the Article 207(1) of the Constitution</li> </ul>



S/NO	KEY BUDGET IMPERATIVES	DISCUSSION & ISSUE OF CONCERN	ICPAK RECOMMENDATIONS																																				
32.	<b>Para 312</b>  <b>Revenue Projections, Performance and Disbursements</b>	<p>Ordinary revenue collected over the years has been below target except for FY 2019/20 when the target was surpassed. The table below shows estimates of ordinary revenue versus actual revenue.</p> <div><p>Estimates of Ordinary Revenue vs. Actual Revenue (Ksh. trillion)</p><table border="1"><thead><tr><th>Fiscal Year</th><th>Ordinary Rev. Estimates (DORA)</th><th>Actual Ordinary Rev.</th></tr></thead><tbody><tr><td>2015/16</td><td>1.1815</td><td>1.1815</td></tr><tr><td>2016/17</td><td>1.3631</td><td>1.3631</td></tr><tr><td>2017/18</td><td>1.4037</td><td>1.4037</td></tr><tr><td>2018/19</td><td>1.7250</td><td>1.7250</td></tr><tr><td>2019/20</td><td>1.8457</td><td>1.8457</td></tr><tr><td>2020/21</td><td>1.7856</td><td>1.7856</td></tr><tr><td>2021/22</td><td>1.9692</td><td>1.9692</td></tr><tr><td>2022/23</td><td>2.1204</td><td>2.1204</td></tr><tr><td>2023/24</td><td>2.4673</td><td>2.4673</td></tr><tr><td>2024/25</td><td>2.63</td><td>2.63</td></tr><tr><td>2025/26</td><td>3.02</td><td>3.02</td></tr></tbody></table><p>Source of Data: National Treasury</p></div> <p><b>Issues of concern</b></p> <ol style="list-style-type: none"><li>1) Inability of county governments to adhere to the Public Procurement Act resulting in high outstanding pending bills,</li><li>2) Low development budget absorption,</li><li>3) Under-performance in own-source revenue,</li><li>4) Non-adherence to fiscal responsibility principles,</li></ol>	Fiscal Year	Ordinary Rev. Estimates (DORA)	Actual Ordinary Rev.	2015/16	1.1815	1.1815	2016/17	1.3631	1.3631	2017/18	1.4037	1.4037	2018/19	1.7250	1.7250	2019/20	1.8457	1.8457	2020/21	1.7856	1.7856	2021/22	1.9692	1.9692	2022/23	2.1204	2.1204	2023/24	2.4673	2.4673	2024/25	2.63	2.63	2025/26	3.02	3.02	<ul style="list-style-type: none"><li>• Adhering to existing provisions of existing policies, legislations, regulations, and guidelines guiding economic planning, public finance management and expenditure control.</li><li>• There is need to build capacity in macroeconomic forecasting (revenue and expenditure forecasting) macro fiscal sensitivity analysis, fiscal impact analysis and economic analysis.</li></ul>
Fiscal Year	Ordinary Rev. Estimates (DORA)	Actual Ordinary Rev.																																					
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2025/26	3.02	3.02																																					
33.	<b>4.3 Division of Revenue for FY 2025/26</b> <b>Para 315-327</b>	<p>Article 218(2) of the Constitution requires division of revenue between the two levels of government and across county Governments. The table below shows the analysis of the division of revenue:</p> <table><tr><th>Revenue Share</th><th>BPS 2025 (Projected)</th><th>DORB 2024 (New)</th><th>DORA 2023</th><th>DORA 2022</th><th>DORA 2021</th><th>DORA 2020</th><th>DORA 2019</th></tr><tr><td>Total Sharable</td><td>3018.80</td><td>2,602.12</td><td>2,571.2</td><td>2,141.0</td><td>1,775.0</td><td>1,856.0</td><td>1,775.0</td></tr><tr><td>National Government</td><td>2,603.14</td><td>2,214.27</td><td>2,177.4</td><td>1,764.0</td><td>1,398.0</td><td>1,533.0</td><td>1,533.0</td></tr></table>	Revenue Share	BPS 2025 (Projected)	DORB 2024 (New)	DORA 2023	DORA 2022	DORA 2021	DORA 2020	DORA 2019	Total Sharable	3018.80	2,602.12	2,571.2	2,141.0	1,775.0	1,856.0	1,775.0	National Government	2,603.14	2,214.27	2,177.4	1,764.0	1,398.0	1,533.0	1,533.0	<p><b>Recommendation</b></p> <p>There is need to expedite the approval of audited accounts to give a clear reflection of the total government's collection. This will increase the allocation to the counties in tandem with the prevailing economic circumstances in Kenya.</p>												
Revenue Share	BPS 2025 (Projected)	DORB 2024 (New)	DORA 2023	DORA 2022	DORA 2021	DORA 2020	DORA 2019																																
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S/NO	KEY BUDGET IMPERATIVES	DISCUSSION & ISSUE OF CONCERN									ICPAK RECOMMENDATIONS
		County Equitable Share	405.07	380.0	385.4	370.0	370.0	316.0	316.0	314.0	
		% of County Government to Total Sharable revenue	13.42	14.61	14.9	17.3	20.8	17.0	16.8	18.6	
		% of National Government to Total Sharable Revenue	86.2	85.11	76.97	82.4	78.8	82.6	82.8	81.1	
		<b>Issues of concern</b> <ul style="list-style-type: none"><li>• The Institute notes that the last audited accounts of 2020/21 might not be a true reflection of the total national government collection.</li><li>• Therefore, the 25.79 percent of the equitable share is not a true reflection of county allocation to total sharable revenue.</li></ul>									
		4.3.2.3 Other Policy Considerations in Division of Revenue for FY 2025/26 The government is targeting to reduce the fiscal deficit to 3.9 percent of GDP in the FY 2025/26. The National Treasury has so far managed to reduce the fiscal deficit to 5.6 percent of GDP in FY 2023/24 and targets to reduce it further to 4.3 percent of GDP in FY 2024/25. The table below is a summary to highlight the mid-term fiscal framework: Fiscal Projections									<b>Policy considerations and Recommendations</b> Implementing robust fiscal consolidation to help the government bridge the deficit gap. Efforts need to be put in place to implement fiscal consolidation and expenditure rationalization programmes for purposes of reducing the fiscal deficit.
		<b>FINANCIAL YEAR</b>		<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>					
				<b>Actual</b>	<b>Supp 1 Est.</b>	<b>Prop. Budge</b>					
		<b>TOTAL REVENUE</b>		2,702.7	3,060.0	3,516.6					
		<b>% of GDP</b>		16.8%	16.9%	17					
		<b>Ordinary revenue</b>		2,288.9	2,631.4	3,018.8					
		<b>% of GDP</b>		14.2%	14.6%	15					
		<b>of which: Tax Revenue</b>		2,099.2	2,388.9	2,731.9					
				13.0%	13.2%	13					
		<b>Focus must be on the following specific areas:</b> <ul style="list-style-type: none"><li>• Lowering of transfers to state owned enterprises,</li></ul>									

S/NO	KEY BUDGET IMPERATIVES	DISCUSSION & ISSUE OF CONCERN				ICPAK RECOMMENDATIONS
		<b>% of GDP</b> <b>AIA</b> <b>Total Expenditure % of GDP</b> Recurrent Development County Transfers of which: Equitable share <b>Grants</b> Adjustment to cash basis <b>Deficit incl. Grants (cash basis)</b> <b>% of GDP</b> <b>Net Foreign Financing (net)</b> <b>Net Domestic Financing (net)</b> Public Debt (net Deposits) <b>% of GDP</b> <b>Nominal GDP (Ksh billion)</b>	413.7 <b>3,605.2</b> <b>22.4%</b> 2,678.4 546.4 380.4 354.6 <b>22.0</b> 45.4 <b>(835.1)</b> - <b>5.2%</b> <b>222.7</b> <b>595.6</b> 10,582.0 <b>65.7%</b> <b>16,106.0</b>	428.6 <b>3,880.8</b> <b>21.5%</b> 2,826.2 599.5 451.1 410.8 <b>52.3</b> - <b>(768.6)</b> <b>-4.3%</b> <b>355.5</b> <b>413.1</b> 11,350.6 <b>62.9%</b> <b>18,054.0</b>	497.8 <b>4,329.3</b> <b>21.7%</b> 3,076.9 804.7 442.7 405.1 <b>53.2</b> - <b>(759.4)</b> <b>-3.8%</b> <b>213.7</b> <b>545.8</b> 12,110.0 <b>60.6%</b> <b>19,971.7</b>	<ul style="list-style-type: none"><li>Do not approve bail outs of non-performing State-Owned Enterprises (SOEs)</li><li>Cleaning and regular audit of the payroll register</li><li>Keeping wages, salaries, and allowance adjustments in line with recommendations from the Salaries and Remuneration Commission (SRC).</li><li>Maintaining frugality in operations and maintenance expenses</li></ul>
		<b>Issue of concern</b> Fiscal deficit is as a result of lower revenues as compared to expenditures.				
34.	<b>Para. 332</b>  <b>4.6 Equalization Fund</b>	<ul style="list-style-type: none"><li>For FY 2025/26, the National Treasury has recommended allocating Kshs.7.8 billion to the Equalization Fund, representing 0.5% of national revenue from FY 2020/21</li><li>National Treasury Proposed an additional Kshs.2.7 billion to settle outstanding arrears owed to the Fund.</li><li>In fiscal year 2023/24, a total of Kshs.1 billion was paid into the Equalization Fund for disbursement to the beneficiary counties as conditional grants</li></ul>				<ul style="list-style-type: none"><li>The government should bridge the implementation gap through 100% allocation of the entitled funds.</li><li>The Equalization Fund Advisory Board should establish project implementation units (PIUs) at the divisional level with the intention of directly transferring funds to them. This will improve efficiency.</li></ul>

S/NO	KEY BUDGET IMPERATIVES	DISCUSSION & ISSUE OF CONCERN				ICPAK RECOMMENDATIONS																																																							
		<table><thead><tr><th>Financial Year</th><th>Approved Audited Revenues (Kshs.)</th><th>Amount of Equalisation Fund Entitlement (Kshs.)</th><th>Amount Transferred to the Fund (Kshs.)</th></tr></thead><tbody><tr><td>2011/2012</td><td>468,151,970,000</td><td>2,340,759,850</td><td></td></tr><tr><td>2012/2013</td><td>529,300,000,000</td><td>2,646,500,000</td><td></td></tr><tr><td>2013/2014</td><td>529,300,000,000</td><td>2,646,500,000</td><td></td></tr><tr><td>2014/2015</td><td>776,900,000,000</td><td>3,884,500,000</td><td>6,400,000,000</td></tr><tr><td>2015/2016</td><td>776,900,000,000</td><td>3,884,500,000</td><td></td></tr><tr><td>2016/2017</td><td>776,900,000,000</td><td>3,884,500,000</td><td>6,000,000,000</td></tr><tr><td>2017/2018</td><td>776,900,000,000</td><td>3,884,500,000</td><td></td></tr><tr><td>2018/2019</td><td>776,900,000,000</td><td>3,884,500,000</td><td></td></tr><tr><td>2019/2020</td><td>776,900,000,000</td><td>3,884,500,000</td><td></td></tr><tr><td>2020/2021</td><td>1,357,698,000,000</td><td>6,788,490,000</td><td></td></tr><tr><td>2021/2022</td><td>1,357,689,000,000</td><td>6,788,490,000</td><td></td></tr><tr><td>2022/2023</td><td>1,413,694,840,000</td><td>7,068,474,200</td><td></td></tr><tr><td>Total</td><td>10,317,233,810,000</td><td>51,586,214,050</td><td>12,400,000,000</td></tr></tbody></table> <p><b>Issues of concern</b></p> <p>i. The 20-year period designated for the Equalization Fund under Article 204 is approaching its conclusion, yet there is limited evidence of new projects being initiated.</p> <p>ii. Of the total 51 billion allocated since 2011, only 12.4 billion from two financial years has been transferred to the fund. Though one billion has been paid into the account for the financial year 2023/24, there is still a huge outstanding deficit.</p> <p>iii. The performance of the fund in terms of actualization is below average, with a performance of less than 50%</p>	Financial Year	Approved Audited Revenues (Kshs.)	Amount of Equalisation Fund Entitlement (Kshs.)	Amount Transferred to the Fund (Kshs.)	2011/2012	468,151,970,000	2,340,759,850		2012/2013	529,300,000,000	2,646,500,000		2013/2014	529,300,000,000	2,646,500,000		2014/2015	776,900,000,000	3,884,500,000	6,400,000,000	2015/2016	776,900,000,000	3,884,500,000		2016/2017	776,900,000,000	3,884,500,000	6,000,000,000	2017/2018	776,900,000,000	3,884,500,000		2018/2019	776,900,000,000	3,884,500,000		2019/2020	776,900,000,000	3,884,500,000		2020/2021	1,357,698,000,000	6,788,490,000		2021/2022	1,357,689,000,000	6,788,490,000		2022/2023	1,413,694,840,000	7,068,474,200		Total	10,317,233,810,000	51,586,214,050	12,400,000,000			
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35.	<p><b>Para. 353</b></p> <p><b>Specific Fiscal Risks</b></p>	<p>Based on analysis and forecasts, the Institute projects that the following risks and factors could hamper growth in 2025:</p> <ul style="list-style-type: none"><li>High cost of doing business due to multiplicity of taxes at both levels of government.</li></ul>				<p>The Institutes recommends the following actions in mitigating the risks:</p> <p>a) Implement a single and predictable national tax policy to</p>																																																							



S/NO	KEY BUDGET IMPERATIVES	DISCUSSION & ISSUE OF CONCERN	ICPAK RECOMMENDATIONS
		<ul style="list-style-type: none"> <li>• Agricultural production is still rain-fed, with weather vulnerabilities due to climate change – production capacity can be significantly affected</li> <li>• Crowding out of private sector investment: Slowing private sector credit will affect growth of the private sector, MSMEs and employment creation.</li> <li>• The increase in debt service will hive off a huge chunk of development resources</li> <li>• Continued or potential demonstrations over the cost of living and taxation could slow down the economy.</li> <li>• Failing to weed out corruption at both levels of government could impact negatively on growth.</li> </ul>	<p>reduce compliance costs and boost business investments</p> <p>b) Invest in irrigation infrastructure, climate-resilient crops, and weather forecasting systems to reduce dependency on rain-fed agriculture.</p> <p>c) Prioritize policies that improve access to credit for MSMEs and reduce interest rates; encourage public-private partnerships to spur private sector investment.</p> <p>d) Refinance high-interest debt and adopt fiscal consolidation measures; reallocate resources to prioritize essential developmental projects</p> <p>e) Implement targeted subsidies, social safety nets, and wage adjustments to address cost of living concerns without distorting market incentives.</p> <p>f) Strengthen anti-corruption institutions, ensure transparency in government transactions, and enforce stricter penalties for corrupt practices to improve public trust and economic stability.</p>



**The Institute of Certified Public Accountants of Kenya**

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**POSITION PAPER ON IMPROVING HEALTHCARE EFFICIENCY AND SERVICE DELIVERY  
IN SOCIAL HEALTH AUTHORITY.**

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**MARCH 2025**

## Introduction

The Institute of Certified Public Accountants of Kenya (ICPAK) is the statutory body of Accountants established in 1978 and draws its mandate from the Accountants Act No.15 of 2008. It is also a member of the Pan African Federation of Accountants (PAFA) and the International Federation of Accountants (IFAC), the global Accountancy umbrella body.

## Background

Article 43(1)(a) of the Constitution of Kenya guarantees every individual the right to the highest attainable standard of health, encompassing access to healthcare services, including reproductive health. In alignment with this constitutional mandate, the Kenyan government has made significant progress in healthcare through its commitment to Universal Health Coverage (UHC) and the establishment of the National Hospital Insurance Fund (NHIF) was established in 1966 as a department within the Ministry of Health through the National Health Insurance Act, and it served as Kenya's primary public health insurer for over five decades.

On 22 November 2023, the Parliament of Kenya enacted the Social Health Insurance Act, 2023, aimed at reforming Kenya's public health insurance system. Under this law, public health insurance was restructured into three distinct schemes:

- The Primary Healthcare Fund, which covers primary and preventive healthcare services.
- The Social Health Insurance Fund, which provides inpatient and outpatient services.
- The Emergency, Chronic and Critical Illness Fund, designed to cover emergency medical services and chronic illnesses.

The NHIF and its governing act were repealed, and the Social Health Authority (SHA) was established to manage these three schemes while ensuring the sustainability and expansion of public health insurance coverage.

## Key Objectives of Social Health Authority

The Social Health Authority is dedicated to enhancing healthcare accessibility, affordability, and long-term sustainability for all Kenyans, particularly targeting vulnerable groups. The following are its key objectives;

- Ensuring all Kenyans have access to quality healthcare services.
- Reducing financial barriers to medical treatment.
- Expanding health insurance coverage, especially for vulnerable populations.
- Strengthening health system financing and sustainability.

## Financial Overview of the Social Health Authority (SHA) and Health Sector Allocation for FY 2024/25 as of January 2025

The Social Health Authority (SHA) plays a crucial role in the management and disbursement of funds allocated for health services, including primary healthcare, insurance claims, and other healthcare needs. For the fiscal year 2024/25, a significant portion of the budget has been dedicated to enhancing healthcare delivery across the country, with a focus on clearing outstanding bills and improving service provision. Below is a summary of the key financial allocations, collections, and disbursements made by the SHA, outlining its financial commitments and the progress made as of January 2025.



The table below provides a detailed breakdown of the SHA's and Health sector financial allocations, disbursements, and claims payments as at the end of January 2025:

NO.	Description	Amount (Ksh.)
1.	Health Allocations FY2024/25	127.0B
2.	Primary Health Care Scheme Allocations FY2024/25	4.1B
3.	Released amount to SHA to address outstanding bills in NHIF	8.6B
4.	Amount collected by SHA since its operation	20.9B
5.	Total amount Disbursed by SHA as at 31 <sup>st</sup> January 2025	18.2B
6.	Claims paid to SHIF by SHA as at 31 <sup>st</sup> January 2025	16.97B
7.	Claims paid to Primary Health Care by SHA as at 31 <sup>st</sup> January 2025	1.33B

Source: Ministry of Health reports

The Social Health Authority (SHA) has continued working on paying claims under various schemes since its establishment. The government is also striving to meet a 90-day payment plan for all claim debts, a plan that was previously in place with the NHIF before it was abolished last year. By the time NHIF was wound up, its debt had reached **Ksh. 33 billion**, which impacted the ability of health facilities to offer services under SHA. The institute recognizes the government's efforts to address these challenges, and several resolutions that the government has made.

1. Pay all hospitals with total claims of Ksh.10M and below in full, which represents 91% of all facilities that were contracted by NHIF.
2. The remaining 9% of hospitals with total claims of above Ksh.10M will be subjected to verification exercise that should be completed within 90 days after which a payment plan will be agreed on.

The decision to pay Kshs.18.2 billion in claims and verify larger amounts within 90 days is a big step forward that will bring a lasting change by improving the stakeholders and private partners confidence in health sector.

#### Social Health Authority Implementation and Progress

Kenya is making significant progress in rolling out the Social Health Authority (SHA), with over 19.3 million Kenyans now registered. However, means testing remains a challenge, as only 3.33 million registrants have been assessed so far, this highlighted that 8,813 out of 17,755 active health facilities (56%) have successfully enrolled, with 89% of them accessing the system.

Since October 2024, over one million Kenyans have accessed primary healthcare services under SHA, marking an important step toward Universal Health Coverage. Despite these achievements, some challenges persist.

#### Differences between Social Health Authority (SHA) and National Health Insurance Fund (NHIF)

The Social Health Authority (SHA) and the National Health Insurance Fund (NHIF) have distinct differences in their structures and operations below are the highlight of the same;

Social Health Authority (SHA)	National Health Insurance Fund (NHIF)
Membership is compulsory for all Kenyans and residents living in Kenya.	Membership was through voluntary payment.
Contributions pegged at 2.75% of gross income for individual members. Non-salaried households to pay 2.75% of their income annually, with a minimum contribution of KSh300 per month.	Contributions based on a flat rate set by NHIF, with salaried employees paying between KSh150 minimum and KSh1,700 maximum depending on salary. Self-employed contributors paid KSh500 per month.
Contributions submitted annually.	Contributions submitted monthly
Financed through membership contributions, government funding, gifts, and donations.	Financed through membership contributions only.
Does not have specialized schemes. All services will be provided under three funds namely the Social Health Insurance Fund, Primary Health Care Fund, and Emergency, Chronic and Critical Illness Fund.	Had 91 schemes providing different benefit packages to different categories of members.

Source: Ministry of Health

#### Analysis of the projection for the Approved Estimates, Recurrent Requirements and Allocations in Health for Fiscal Years 2024/25 to 2027/28

The health sector is one of the key pillars of the government's Bottom-Up Economic Transformation Agenda (BETA), but it continues to face numerous challenges. The financial analysis of Social Assistance and Government Agencies (SAGAs) from 2024/25 to 2027/28 reveals significant gaps between required funding and allocated budgets. Despite rising demand for healthcare services, social assistance and the introduction of new health model, funding levels have remained largely unchanged, resulting in substantial deficits. Below is the highlight;

Recurrent Requirements VS Allocation for SAGAs (Amount Ksh. Million)

SAGA	Approved Estimates 2024/25	Requirements			Allocations		
		2025/26	2026/27	2027/28	2025/26	2026/27	2027/28
Social Health Authority	14,822.11	13,714.45	14,217.57	14,733.66	3,918.02	3,918.02	3,918.02
Primary Healthcare Fund	4,100	61,100.9	61,100.9	61,100.9	4,100.0	4,100.0	4,756.0
Social Health Insurance Fund	82,430.2	100,704.7	110,767.1	121,087.9	72,260.34	72,260.34	72,260.34
Emergency Chronic and Critical Illness Fund	2,000.0	107,189.2	107,189.2	107,189.2	2,000.0	2,000.0	2,320.0

Source: Health sector medium term expenditure report FY 2024/25

### From the analysis above;

1. **Social Health Authority:**

The recurrent requirements for this authority are substantial, starting at Ksh. 14,822.11 million in 2024/25 and slightly decreasing in subsequent years (13,714.45 million in 2025/26, 14,217.57 million in 2026/27, and 14,733.66 million in 2027/28).

Allocations remain constant at Ksh 3,918.02 million across all years, indicating a significant shortfall in funding.

2. **Primary Healthcare Fund:**

This fund's required a marginally increase from Ksh 4,100 million in 2024/25 to Ksh 61,100.9 million from 2025/26 onwards.

However, allocations remain constant at Ksh 4,100 million for the first year, with a slight increase to Ksh 4,756 million in 2027/28, showing a potential gap in meeting the funding requirements.

3. **Social Health Insurance Fund:**

The requirements for this fund increase over the years, starting at Ksh 82,430.2 million in 2024/25 and growing to Ksh 121,087.9 million by 2027/28.

Allocations, however, remain static at Ksh 72,260.34 million across the entire period, resulting in a significant funding shortfall in each year.

4. **Emergency Chronic and Critical Illness Fund:**

The requirements for this fund show a considerable increase from Ksh 2,000 million in 2024/25 to Ksh 107,189.2 million in 2025/26 and beyond.

Similar to other SAGAs, the allocation for this fund stays constant at Ksh 2,000 million, with a slight increase to Ksh 2,320 million in 2027/28, reflecting a large unmet need.

### Future Projections for Health Financing Needs

In the recent report by World Bank (2023) Kenya Economic Update states that the economic growth forecasts indicate that Kenya's GDP is expected to grow at a modest rate, potentially limiting government revenue and subsequently health funding. The Submission highlights several critical shortfalls in health sector financing that significantly impact the achievement of quality health services in Kenya.

- (i) Notable decline in health budget allocations, decreasing from Kshs 134.437 billion in FY 2023/24 to Kshs 127 billion in FY 2024/25. This reduction limits essential funding for crucial services such as Universal Health Coverage (UHC), maternal health care, and support for the elderly and disabled, ultimately hindering access to necessary health services.

FY	Allocations	Actual Expenditures
2021/22	Kshs. 129.78B	Kshs. 109.4B
2022/23	Kshs. 116.4B	Kshs. 98.66B
2023/24	Kshs. 134,437B	Kshs. 110.424B
2024/25	Kshs. 127.0B	

Source: Health sector medium term expenditure report



- (ii) Kenya's health budget consistently represents only 3-4% of the total national budget, falling well below the Abuja Declaration's target of 15%. This underfunding prevents the health sector from effectively addressing public health challenges and improving healthcare outcomes, contributing to inadequate infrastructure and resources.
- (iii) The sector's allocation has not met projected needs, resulting in significant funding gaps that affect service delivery, leading to longer wait times and reduced quality of care.

The government should increase funding allocations to address shortfalls in healthcare funds and align them with growing needs. Long-term budgeting, resource reallocation, and efficiency improvements are essential. Exploring public-private partnerships and creating emergency funding mechanisms can help bridge the funding gap.

#### Social Health Insurance Fund (SHIF)

The National Health Insurance Fund has served the country for over 58 years, it was originally designed to cover only citizens with a regular income, as a result, majority of citizens were excluded from accessing health insurance, that led to the introduction of the Social Health Insurance Fund, that was adapted through the bottom-up transformation Agenda, it was meant to achieve the following goals:

- a) Providing a fully financed primary care system, emergency fund and a health insurance fund that will cover all Kenyans.
- b) Installing digital health management information system.
- c) Setting up a fund for improving health facilities.
- d) Setting up an emergency medical treatment fund.
- e) Establishing a National Insurance Fund that covers all Kenyans.
- f) Availing medical staff who would deliver Universal Health Coverage.

The Social Health Insurance Fund (SHIF) is aimed at improving health financing particularly to achieve universal health coverage. Currently, the implementation of SHIF faces challenges:

- a) **Transition Challenges:** The rollout of Kenya's Social Health Insurance Fund (SHIF) has faced significant challenges, particularly with its transition from the National Health Insurance Fund (NHIF). One of the primary shortcomings has been technical failures in SHIF's claims processing system, including widespread issues with the biometric system.
- b) **Taxation:** SHIF introduced a payroll deduction of 2.75% from employees' gross salaries, subject to a minimum of Kshs 300.0 per month, which is higher than the previous NHIF contributions and even more so for the higher income earners who were previously offered a flat rate for high-income earners, but now have no maximum limit.
- c) **Healthcare Provider Pushback:** The government procured an integrated healthcare information Technology system from a Safaricom-led consortium at a staggering cost of Kshs 104.0 bn, a number that has been in public discourse as overly priced. Despite the cost, the system is yet to be fully operationalized. In addition to technical difficulties, there is a lack of clarity surrounding SHIF's contractual arrangements with healthcare providers raising concerns who will reimburse

them for services rendered, as formal agreements between SHIF and most facilities are yet to be solidified.

- d) **System and operational failures:** with its transition from NHIF to Social Health Insurance Fund, particularly with its transition from the National Health Insurance Fund (NHIF) the fund has faced challenges with claims processing system, including widespread issues with the biometric system. These anomalies left many patients unable to access healthcare services, as their NHIF cards were deactivated before SHIF's system was fully functional.
- e) **Capitation Model:** While the ministry rushes to complete the transition from NHIF to SHIF, the model for capitation for the new fund is yet to be fully operationalized. According to the Rural and Urban Hospitals Association of Kenya, the technical working group has only achieved three out of the ten set tasks, that is setting up; identification of hospitals, patient redistribution, and fund disbursements are still pending.
- f) **Delayed Training:** Medical administrators, patients, and required stakeholders have not been taken through one session of training regarding the operations of the new systems which has paralyzed operations such as preauthorization and claim submissions for patients.

#### Challenges Facing Social Health Authority (SHA)

The Social Health Authority continues to face challenges, despite the government's ongoing efforts to address the issues. Below are some key highlights of the difficulties the scheme is encountering:

1. **Inequitable contributions:** While many Kenyans are registered with SHA, a significantly smaller number actively contribute to the fund, leading to funding gaps and issues with service delivery.
2. **Technical glitches:** Frequent system failures and issues with the "Afya Yangu" portal make it difficult for patients to access services and verify their details.
3. **Lack of public understanding:** Many Kenyans are unclear about how the SHIF works, its benefits, and how to register, leading to confusion and low uptake.
4. **Access to quality care:** Concerns remain about the availability and quality of healthcare services in certain regions, despite the SHA registration counties like Turkana, West Pokot, and Samburu continues to face challenges in registration according to ministry of Health.
5. **Inefficiencies in reimbursements:** The government continues to faces challenges to effectively reimbursed funds to facilitate effectiveness of SHA due to huge pending bills that were left with NHIF that urgently needs to be cleared within 90.
6. **Financial instability:** The government primarily at the moment relies on the formal sector to fund this initiative, along with its own allocations for support. However, it has yet to fully integrate the informal sector into the contribution process, which has negatively affected the implementation and created some challenges for the government.

#### Recommendations

In addressing issues in Kenya's health sector and building a resilient and equitable health financing framework, the following measures should be implemented:



1. Employ zero-based budgeting to ensure that every line item is justified to attain efficiency.
2. Increase budgetary allocation to the public health sector to at least 15 percent of their annual budget. Track the actual disbursement and monitor its effects to ensure allocation is effective.
3. By adopting a structured and transparent payment system, SHIF will enhance efficiency in fund management, guarantees timely payments to healthcare providers, and safeguards the availability and quality of healthcare services.
4. The government should invest in public education campaigns to raise awareness about the benefits of health insurance, the importance of regular check-ups, and how to access health services. This would help increase enrollment and participation in the system.
5. Community engagement should be prioritized in rural areas to ensure that everyone, especially vulnerable populations, understands how to utilize health services.
6. The government must ensure timely disbursement of funds to healthcare facilities and release allocated resources promptly, enabling them to address cases of poor absorption and lengthy procurement processes.
7. The Ministry of health should collaborate with County Governments to prioritize primary healthcare services.
8. Registration procedures should be enhanced to allow underage mothers to use their birth certificates for registration instead of national identification cards to access health services under Social Health Authority.

## Conclusion

Kenya can enhance the accessibility, inclusivity, and effectiveness of its Social Health Authority (SHA) programmed designing a robust framework and implementing it effectively through awareness, technology adoption, inclusive coverage strategies and enforcement. By doing so, Kenya could advance towards universal healthcare coverage and improve the health outcomes of the entire population regardless of their socio-economic status.

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**The Institute of Certified Public Accountants of Kenya**

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**POLICY POSITION PAPER: COUNTY AGGREGATION AND INDUSTRIAL PARKS**

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**MARCH 2025**

## Introduction

The Institute of Certified Public Accountants of Kenya (ICPAK) is the statutory body of Accountants established in 1978 and draws its mandate from the Accountants Act No.15 of 2008. It is also a member of the Pan African Federation of Accountants (PAFA) and the International Federation of Accountants (IFAC), the global Accountancy umbrella body.

## Alignment with Vision 2030 and Economic Growth Targets

The Government of Kenya has recognized industrialization, manufacturing, and value addition as essential drivers of job creation and overall economic growth. The CAIPs initiative aligns with Kenya's Vision 2030, which aims to position the country as a newly industrializing, middle-income economy.

The manufacturing sector's contribution to GDP is expected to rise to 15 percent by 2027 and 20 percent by 2030. To achieve this, the government, in partnership with county governments and development partners, is leveraging the County Aggregation and Industrial Parks (CAIPs) program to accelerate industrialization and boost GDP. According to the Economic Survey, Quarterly Gross Domestic Product Report, the manufacturing sector recorded a real GDP growth of 2.3 percent in the third quarter of 2024, a slight decline from the 2.8 percent growth registered in the same period of 2023, primarily driven by the food subsector.

The CAIP initiative primarily aims to promote manufacturing and investment in agro-industries while sustainably enhancing agricultural productivity. To achieve these objectives, the government is establishing industrial parks in all 47 counties, integrating aggregation centers and value addition facilities to:

1. Reduce post-harvest losses by providing proper storage and handling facilities at the grassroots level. According to the *Budget Policy Statement (BPS) 2025*, post-harvest losses in agriculture range from 20 to 50 percent due to inadequate storage and poor handling practices.
2. Enhance farmers' earnings by enabling them to sell their produce both within the country and in export markets through strategically located warehouses.
3. Boost income through value addition by incorporating light manufacturing processes to improve product quality and market competitiveness.

## The Execution Framework

The project was originally structured for implementation in three phases over a two-year period:



As a joint initiative between the national and county governments, the program requires both parties to contribute equally to the establishment of these industrial parks. Each county is required to allocate Ksh. 250 million, with the national government, through the State Department for Industry, providing an equal contribution, resulting in a total investment of Ksh. 500 million per county.

### Status of Implementation

The initial phase of CAIPs is projected to cost Ksh 4.7 billion, with Ksh 4.5 billion earmarked for the establishment of industrial parks and Ksh 200 million designated for project coordination and monitoring. According to a publication by *The Star* on January 6, 2025.

In the 2023/2024 financial year, the County Governments Additional Allocation Act 2023 facilitated the disbursement of Ksh. 1.125 billion from the National Treasury to 18 counties under Phase One of the County Aggregated and Industrial Parks (CAIP) program.

**Table 1: Disbursement of the Conditional Allocations from Nationally Raised Revenue**

	CAIPS		Library Services		Total allocations	
	Monthly (25%)	Cumulative	Monthly (25%)	Cumulative	Monthly (25%)	Cumulative
15.3.24	1,125,000,000	1,125,000,000	40,712,174	40,712,174	1,165,712,174	1,165,712,174
15.4.24	1,125,000,000	2,250,000,000	40,712,174	81,424,348	1,165,712,174	2,331,424,348
15.5.24	1,125,000,000	3,375,000,000	40,712,174	122,136,522	1,165,712,174	3,497,136,522
15.6.24	1,125,000,000	4,500,000,000	40,712,174	162,848,696	1,165,712,174	4,662,848,696

*Source: Report of the Standing Committee on Finance and Budget, March 2024*

The eighteen Counties were set to receive the disbursement of Ksh. 1.125 billion in 4 tranches;

Tranche	Amounts per County (Ksh.)	Total Allocation (Ksh.)
1	62.5 million	1.125 billion
2	62.5 million	1.125 billion
3	62.5 million	1.125 billion
4	62.5 million	1.125 billion

At present, the first phase of the project includes 19 counties: Busia, Bungoma, Embu, Garissa, Homa Bay, Meru, Mombasa, Nyamira, Siaya, Migori, Trans Nzoia, Kiambu, Kirinyaga, Machakos, Murang'a, Nakuru, Nandi, Uasin Gishu, and Kwale. As outlined in the *Budget Policy Statement (BPS) 2025*, the initiative aims to expand to all 47 counties by the 2025/26 financial year.





The government has affirmed that Phase One of the project is progressing as planned, with phase two, which will extend to an additional 16 counties, set to commence upon the completion of the initial phase.

### **Implementation Gaps and Concerns**

1. Delayed Disbursement of Funds;  
According to a report of the Standing Committee on Finance and Budget (March 2024), CAIP disbursements are tied to the performance of revenue raised nationally, creating budget uncertainty for counties. If national revenue collection underperforms, counties may receive reduced allocations, leading to delays or cancellations of critical infrastructure projects.
2. Reduced County Coverage;  
Initially, 40 counties were expected to benefit by Phase 2, but with the revised plan, only 35 counties will have received funding by this stage. This means five counties will experience delays in project implementation.
3. Delays in Implementation and Lack of Time-Specific Targets;  
The incomplete execution of Phase One raises concerns about project delays, inefficient fund utilization, and potential backlogs. Additionally, the absence of time-specific targets for each phase has contributed to these inefficiencies. There is no clear timeline indicating when Phase One, Two, or Three should be completed using the allocated resources for each financial year.
4. Unclear Utilization of Additional Funds;  
Despite the disbursement of funds for FY 2023/24 and FY 2024/25, the project remains in Phase 1 (19 counties), raising concerns about fund utilization. With additional funds allocated yet Phase 1 remains incomplete, there is a lack of clarity on how these funds will be used.

### **Conclusion and Recommendations**

The County Aggregation and Industrial Parks (CAIPs) initiative presents a significant opportunity to accelerate Kenya's industrialization and economic growth. To ensure the success of CAIPs, the following recommendations are proposed:

1. Timely Disbursement of Funds: Ensure that both the National and County Governments adhere to funding commitments to avoid project delays and inefficiencies

2. **Structured Public-Private Partnerships:** Strengthen collaboration with the private sector in the management and operation of CAIPs to enhance efficiency, sustainability, and long-term viability of the projects.
3. **Defined Time-Specific Targets:** Establish clear annual timelines for each phase of implementation, ensuring that Phase One, Two, and Three are completed within the allocated financial year resources, improving accountability and project execution.
4. **Continuous Monitoring and Evaluation:** Develop a comprehensive monitoring framework to track project progress and implement corrective measures to ensure timely completion and effective use of funds.

By effectively implementing CAIPs, Kenya will enhance its manufacturing capabilities, create employment opportunities, and improve economic resilience, driving sustainable development across all counties.

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**Institute of Certified Accountants of Kenya**

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**SUBMISSION ON OVERVIEW ON CURRENT CHALLENGES FACING TVETS  
IN KENYA**

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## Introduction

The Institute of Certified Public Accountants of Kenya (ICPAK) is the statutory body of Accountants established in 1978 and draws its mandate from the Accountants Act No.15 of 2008. It is also a member of the Pan African Federation of Accountants (PAFA) and the International Federation of Accountants (IFAC), the global Accountancy umbrella body.

## Background

The funding of Technical and Vocational Education and Training (TVET) in Kenya has undergone significant changes over the years, reflecting the government's commitment to equipping the workforce with relevant skills for economic transformation. Established under the TVET Act No. 29 of 2013, the TVET Authority was mandated to regulate and coordinate training, while the TVET Funding Board, created under Section 47 of the Act, was tasked with mobilizing financial resources, the government also introduced a capitation fee per trainee in 2018 to improve affordability but due to budgetary constraints there has been a decline in actual disbursements. Recognizing these challenges, a needs-based funding model was launched in May 2023, aiming to allocate funds based on financial need rather than a uniform capitation system. However, serious funding gaps persist, affecting infrastructure development, trainer recruitment, and training quality. As a result, graduation rates remain low, largely contributed to financial constraints and financing model. Addressing these funding shortfalls will ensure that TVET institutions can effectively prepare trainees for the job market and meet the demands of Kenya's growing economy. Especially with the government prioritizing TVET under one of the agendas in the Bottom-Up Economic Transformation Agenda (BETA) and Vision 2030 with a mandate to increase enrolment and enhance quality, therefore there is an urgent need to bridge the gap in TVET institutions. This submission provides an overview of current challenges in TVET funding and offers recommendations for gaps in TVET institutions financing and improved training quality.

## TVET Emerging Trends

Over the past four years, TVET funding has increased, but actual expenditure has fallen short of approved budgets, the table below is a summary of the TVETs approved budgets and actual expenditure in Millions from the FY 2021/22 to FY 2023/24.

Financial Year	Approved Budget	Actual Expenditure
2021/22	19,045	18,420
2022/23	20,318	18,551
2023/24	26,602	22,659

Under the 2024 proposed budget, TVET institutions are set to receive Sh30.7 billion. Additionally, Sh2.3 billion was earmarked for the construction and procurement of training materials for TVET institutions, aiming to enhance both the infrastructure and the quality of vocational training. The Higher Education Loans Board (HELB) was allocated Sh35.9 billion for university and TVET students, with Kshs 7.7 billion specifically for TVET scholarships and capitation. This financial support aims to make vocational training more accessible and affordable across the country.

In May 2023, the government introduced a new funding model supposed to change the model from capitation to a needs-based approach allocated to individual trainees according to their level of need. Despite the previously introduced annual capitation flat rate fee of Kshs. 30,000 per trainee and a visible increase in the enrolment rate, the sub-sector has experienced a capitation deficit over the period under review due to insufficient budgetary allocation. Therefore, the table below shows the Capitation disbursement per trainee for FY 2021/2022 to FY 2023/2024.

Financial Years	Capitation Budget (Kshs)	Disbursement (Kshs)	Actual Capitation per trainee (Kshs)	% Coverage
FY 2021/2022	5,200,000,000	5,181,898,100	17,258	57
FY 2022/2023	5,200,000,000	3,859,307,000	13,000	43
FY 2023/2024	5,200,000,000	4,607,061,000	14,000	47
<b>Total</b>	<b>15,600,000,000</b>	<b>13,648,266,100</b>		

*Source: SDTVET, 2024*

Notably, the Graduation rates in the TVET Institutions ranged from 21% to 65%, with National Polytechnics recording the lowest and Kenya School of TVET recording the highest rate. The overall graduation rate for TVET Institutions for the year 2023 was 27%. In total, 144,027 trainees successfully graduated from the TVET institutions in the year 2023. The average dropout rates for the institutions were 7% for public and 9% for private institutions respectively.

### Challenges and Gaps Facing TVETs

Over the years, the government has implemented various reforms, including competency-based education and increased infrastructure investments to improve access, quality, and relevance in the sector. Despite these efforts, the TVET sub-sector continues to tackle multiple challenges that hinder its effectiveness. Addressing these gaps is essential for ensuring growth in TVET institutions. Below are few key challenges facing TVETs:

1. Inadequate Funding has affected infrastructure development, trainer recruitment, implementation of Competency-Based Education and Training (CBET) and research.
2. Work-based opportunities in formal TVET are relatively scarce, there are only 500-600 apprenticeships available annually, though total enrolment in TVET is about 90,000
3. Underfunded Capitation continues to be below the annual standard of Kshs 30,000 for trainees, therefore affecting the ability of TVET institutions to deliver industry-aligned, high-quality training thus reducing their effectiveness in bridging Kenya's skills gap.
4. Infrastructure Gaps despite government efforts, budget constraints have not made it possible to upgrade infrastructures in all TVET institutions. These infrastructure problems not only affect academic performance but also infringe on the rights to education, safety, and health of trainees as well as trainers and instructors.



5. TVETs pay industrial power tariffs instead of domestic rates, increasing their operational costs making it difficult for institutions to afford essential utilities, invest in modern training equipment and maintain affordable tuition fees for students.
6. Shortage of Trainers due to lack of qualified Competency Based Education Training (CBET) trainers has slowed curriculum implementation. Given the rapid growth in TVET institutions, the trainer requirement increased from 12,066 in FY 2021/22 to 13,175 in FY 2022/23, and further to a requirement of 16,518 in FY 2023/24. Of the 16,518 trainers needed, only 1500 trainers were employed through Public Service Commission in the FY 2024/25 in different areas of specialization which increased the number to about 7,397 against the requirement needed. Currently, the trainee ratio is at 1:55 against the recommended 1:25 for STEM and 1:30 for business courses. This puts it at double shortage of the requirement which reduces the quality of training that learners are getting.

### **Institute recommendations**

To ensure that all TVET institutions provide quality training that meets industry needs, the TVETA should prioritize the following:

1. Increase TVET Capitation to the required amount of Kshs. 30,000 per Trainee as provided by Kenya Universities and Colleges Placement Service (KUCCPS) to ensure funding keeps up with rising enrolments of students in the institutions and is followed by timely disbursements to prevent training disruptions.
2. Reclassify TVETs Under a Special Education Tariff for Electricity in order to reduce operational costs by removing industrial tariff charges which are expensive and applying an education-friendly electricity rate.
3. Recruit and train more TVET instructors, the institutes advocates for at least 5,000 additional trainers to the 7,397 newly employed trainers by PSC in 2024 to bring the number to approximately 76% of the required number this is to reduce the disparity in trainer-to-trainee ratio and improve learning quality.
4. The government should enhance industry Linkages and apprenticeship programs through strengthening public-private partnerships to create more internship and apprenticeship opportunities.
5. Invest or apply for grants to provide state-of-the-art workshops, digital learning tools, and modernized facilities to match industry needs for students to be able to adapt to the ever changing needs of the economic markets.
6. Reinstate the Kshs. 2 billion conditional grant to counties to improve funding for vocational training at the grassroots level.

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## **Memorandum on the Budget Policy Statement, 2025 to the Senate Standing Committee on Finance and Budget**

Submitted on Wednesday, March 5, 2025

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## Introduction

Bajeti Hub (formerly International Budget Partnership Kenya - IBP Kenya) is a Kenyan non-profit organization working to advance transparency, accountability, participation, and equity in national and county budgeting processes. Bajeti Hub's work is focused on strengthening the impact of civil society advocacy and citizens on budget policies and outcomes at both levels of governance in Kenya. Through deep and sustained engagement, Bajeti Hub provides support to build expertise and skills of civil society actors and citizens involved in budget advocacy. Citizen advocacy, generation of evidence, technical assistance, learning, and networking are all integral components of Bajeti Hub's work.

The Budget Policy Statement (BPS) is arguably one of the most important budget documents released by the national government each financial year. The BPS contains a broad exposition of the national government's policy priorities over the medium term and defines its fiscal and monetary stance in relation to these priorities. The BPS also begins to define the budget for the coming financial year, particularly with regards to what the

government expects to allocate in expenditure to different sectors and how it expects to finance this expenditure.

Furthermore, the BPS speaks about how devolution as a system of functioning or software for government will play out over the medium term. In this respect, the BPS is a crucial precursor to the successful and equitable delivery of public services at the national and county level, particularly to the extent that it sets out the overall revenue sharing framework between both levels of government. The submissions contained in this memorandum seek to provide considerations to the Senate Committee on Finance and Budget to make in deliberation of the Budget Policy Statement of 2025. **The submissions bring together the perspectives and views of over 300 Kenyans from across the country who met in an open forum to deliberate on the document.**

## General Submissions

### Macro-Fiscal Framework

- 1. In the face of under-performance in revenue collection in FY 2024/25, the National Treasury should clarify the basis for a Ksh. 320 billion projected increase in revenue collection in the coming FY 2025/26.** The credibility of revenue projections is critical to the credibility of Kenya's fiscal framework. By the end of December 2024, tax revenue collected was Ksh. 1.33 trillion, falling short of the intended target by Ksh. 110 Billion, or 7%. This was on account of a Ksh. 90 billion under collection in all major tax categories as shown in Table 1. The biggest underperformance was seen in Valued Added Tax which fell short of the target by 11% or Ksh. 40 billion as of December 31, 2024. Worryingly, the amount collected by December 2024 was 4% lower than the amount collected in the same period in the previous financial year. The Senate Committee on Finance and Budget should compel the National Treasury to clarify the measures it intends to take to realize the anticipated increase in revenue to avoid the negative impact that shortfalls in collection can have on county service delivery.

**Table 1: Revenue Performance as of 31st December 2024**

	As of Dec-23	As of Dec-24			
	Prel. Act. (Ksh. Trillion)	Target (Ksh. Trillion)	Prel. Act.	Deviation	Performance



Total Revenues (1+2)	1.31	1.44	1.33	-0.11	0.3%
1. Ordinary Revenue	1.09	1.25	1.16	-0.09	-0.2%
Import duty	0.07	0.08	0.07	-0.01	0.2%
Excise duty	0.14	0.16	0.14	-0.01	9.1%
Income tax	0.49	0.56	0.53	-0.03	0.5%
VAT	0.32	0.34	0.30	-0.04	0.5%
Other Revenue	0.07	0.12	0.11	-0.01	9.3%
2. Ministerial Appropriation in Aid	0.22	0.19	0.18	-0.01	9.2%
3. External Grants	0.01	0.0140	0.0075	-0.01	54%

Source: BPS 2025

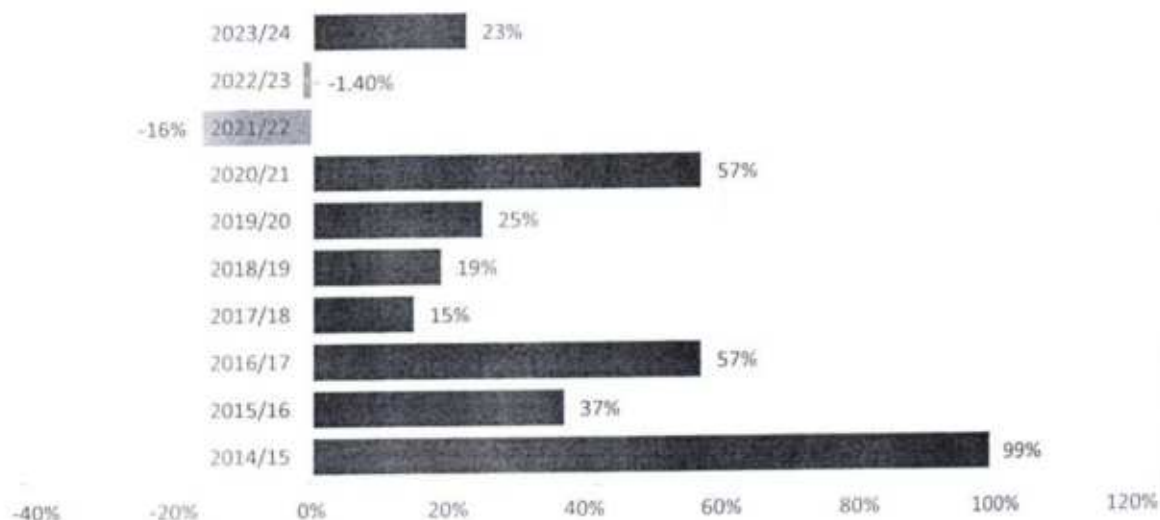
**Table 2: Expenditure and Deficit Projections FY 2025/26**

	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	Growth 2024/25 2025-26
	Actual	Actual	Projections	Projections	-
TOTAL EXPENDITURE AND NET LENDING	3,221	3,605	3,978	4,263	7%
Recurrent	2,312	2,678	2,946	3,096	5%
Development	494	546	586	725	24%
County Transfer	416	380	446	437	-2%
Contingency Fund	-	-	-	5	-
TOTAL FINANCING	770	818	863	831	-4%
Net Foreign Financing	311	223	280	147	-48%
Net Domestic Financing	460	596	583	684	17%

Source: BPS 2025

- Kenya should institute a legislative ceiling on the annual fiscal deficit to ensure sustainability in public debt management.** While we recognize the projection reduction the fiscal deficit by 4% in FY 2025/26 to Ksh. 831 billion, we contend that to provide a behavioral incentive for continued fiscal consolidation and budget deficit reduction over the medium term, the Public Debt and Privatisation Committee and the National Treasury should develop regulations introducing an annual budget deficit limit (net borrowing) limit. This could be absolute or, to manage the need for adequate infrastructural development for Kenya as a developing country, could be pegged as a percentage of GDP. This is in recognition of the historical proclivity of the national government to increase the budget deficit in-year through supplementary adjustments, precipitating higher than planned to borrow each year. A trends analysis of this across the past 9 financial years is shown below.

**Figure 1: Increase in Budget Deficit between BPS and End of the Financial Year (2014-2023)**



Source: National Treasury

## Division of Revenue Framework

- The Senate should clarify the exact total transfers to county governments in FY 2025/26, as the BPS 2025 indicates a total of KES 474.87 billion in some places and KES 436.7 billion in others.** Table 4.9 of the BPS 2025 shown below, indicates that the allocation to counties in FY 2025/26 is KES 474.87 billion, comprising KES 405 billion as the equitable share and KES 60 billion as the total additional allocations.

**Table 4.9 Disaggregation of County Governments' Allocation (Ksh Million)**

Type/Level of Allocation	FY2019/20	FY2020/21	FY2021/22	FY2022/23	FY2023/24	FY2024/25	FY2025/26
A) County Equitable Share	316,500	316,500	370,000	370,000	385,425	387,425	405,069
B) Additional Allocations to County Governments	45,595	30,204	39,880	22,359	46,362	42,002	69,802
Of which a) Gov-funded unconditional allocations	-	-	-	-	10,117	-	2,946
b) Gov-funded conditional allocations	6,505	-	7,537	5,200	3,044	4,584	9,045
c) Allocations from proceeds of loans and grants	39,090	30,204	32,343	17,159	33,202	35,659	56,908
C) Total County Allocations (A+B)	362,095	346,704	409,880	392,359	431,787	429,427	474,871

Source of Data: National Treasury

The equitable share allocation of KES 405 billion represents a 4% increase from FY 2024/25, on account of an incremental adjustment for revenue growth of KES 17.6 billion. This is shown in table 4.7 below:

**Table 4.7: County Governments' Equitable Revenue Share (Ksh Million)**

Budget Item	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
1. Baseline (i.e. allocation in the previous FY)	314,000	316,500	316,500	370,000	370,000	385,425	387,425
Add:-							
a. Revenue Share (RMF, Level-5 Hospital Grant, Compensation for foregone user fees and Rehabilitation of Village Polytechnics)	-	-	17,400	-	-	-	-
b. Adjustments for revenue growth	2,500	-	36,100	-	15,000	2,000	17,644
c. Transfer of Library Services	-	-	-	-	425	-	-
Computed Equitable Revenue Share Allocation	316,500	316,500	370,000	370,000	385,425	387,425	405,069

Source of Data: The National Treasury

The additional allocations to counties shown in table 4.9 above is split into *Gok-funded unconditional allocations* at **KES 2.9 billion**, *GOK-funded conditional allocations* at **KES 9.9 billion** and *allocations from loans and grants from development partners* at **KES 56.9 billion**.

However, the Annex Table 2: Government Fiscal Operations indicates a different conditional allocation of only **KES 31 billion**. This contributes to a total transfer to counties of **KES 436.7 billion**, which is **KES 38.2 billion lower** than the total transfer of **KES 474.87 billion** indicated in the Table 4.9 above.

	2022/23	2023/24	2024/25			2025/26	
	Act.	Act.	Budget Estimates	Suppl. 1 Budget	Proj.	BRDP 2024	BPS 2025
County Transfers	415.8	380.4	444.5	451.1	445.6	442.7	436.7
Equitable Share	399.6	354.6	400.1	410.8	418.3	405.1	405.1
Conditional Allocation	16.2	25.8	44.4	40.2	27.4	37.7	31.6

Source: BPS 2025 pg. 114

- The Committee should request the National Treasury to provide the criteria used in defining the expenditures and priorities that fall under national interest within the division of revenue framework. BPS 2025 projects a 10% increase of Ksh. 8.8 billion to national interest expenditures such as defense, irrigation and safety net programmes bringing its total allocation to Ksh. 130 billion. Whereas the basis for this allocation has been historically



anchored on Article 203 1(a) of the Constitution of Kenya 2010, the exact definition of national interest should be outlined and well-articulated in the BPS of 2025.

5. **Moreover, the Ksh. 12.4 billion increases in the allocation to 'Other National Obligations' between the Draft BPS 2025 and the BPS 2025 tabled in parliament should be justified.** This is in recognition that the primary goal of the DOR is to provide a framework for the fair and equitable distributions of resources between national and county governments to fulfil the obligations and service delivery expectations on either level of government.

ITEM DESCRIPTION	FY 2025/26 (Ksh Millions)
Ordinary Revenue (Excluding ASA)	1,038,796
National Interest [Article 203 (1)(a)] (FY 2024/25 Supp. 1 Estimates)	101,252
Public debt (Art. 203 (1)(b))	1,381,428
Pensions, Constitutional Services and Other	249,804
Other National obligations (Article 203 (1)(b))	506,290
Emergency (Art. 203 (1)(c))	1,000
Equalisation Fund [Art. 203 (1)(g) and (h)]	18,890
Of which: a) Allocation to FY 2024/25	7,813
By Revenue	2,117
Balance to be Shared by the 2 Levels of Government	561,787
County Government allocation from revenue raised nationally	417,964
Of which: a) Equitable Share of Revenue	407,069
By 1 unconditional Allocation from National Government's Share	2,946
By 2 Conditional Allocations from National Government's Share	9,948
Balance left for the National Government	143,744

Source of Data: National Treasury, Medium-Term Fiscal Framework and FY 2024/25 Supp. 1 Estimates

Item Description	FY 2025/26 (Ksh Millions)
Ordinary Revenue (Excluding ASA)	2,817,041
National Interest [Article 203 (1)(a)] (FY 2024/25 Supp. 1 Estimates)	101,252
Public debt (Art. 203 (1)(b))	1,606,419
Pensions, Constitutional Services and Other	239,623
Other National obligations (Article 203 (1)(b))	518,746
Emergency (Art. 203 (1)(c))	5,000
Equalisation Fund [Art. 203 (1)(g) and (h)]	18,890
Of which: a) Allocation to FY 2024/25	7,813
By Revenue	2,117
Balance to be Shared by the 2 Levels of Government	553,412
County Government allocation from revenue raised nationally	417,964
Of which: a) Equitable Share of Revenue	407,069
By 1 unconditional Allocation from National Government's Share	2,946
By 2 Conditional Allocations from National Government's Share	9,948
Balance left for the National Government	(84,522)

Source of Data: The National Treasury

Source: Draft BPS 2025 (left), tabled BPS 2025 (right)

6. **Finally, we recommend an increased allocation to counties within the DOR framework, especially in the face of recent national level legislation across sectors that places greater administrative and service delivery demands on county governments, and the recent gazette notice from the IGTRC delineating functions of county governments.** Paragraph 125 & 126 of the BPS 2025 emphasizes the government's priority to complete the transfer of all functions constitutionally assigned to counties and ensure that the principle of "funding follows functions" is upheld for all devolved responsibilities. However, the fiscal framework for FY 2025/26 and the Medium-Term indicates a projected decline in the proportion of expenditure allocated to counties, dropping from 10.4% to 9.3% of the total projected expenditure. The Committee needs to compel the National Treasury to provide an explanation of how this fiscal framework aligns with and supports the enhanced devolution of functions, particularly in light of the IGTRC notice delineating the roles of county and national governments.<sup>1</sup>

Recent reforms in the health sector include the remuneration of Community Health Promoters, provisions under the Social Health Insurance Act, the Digital Health Act, Facility Improvement Financing Act and the Primary Health Care Act, which

<sup>1</sup> GAZETTE NOTICE NO. 16472 <https://igtrc.go.ke/Downloads>

all assign counties new administrative roles e.g. the establishment of data banks, hiring of accountants at facilities among other roles.

## The Process of Public Participation on the Budget Policy Statement

7. **In addition, the Senate should expand the platforms through which the notice for participation is shared with the public as well as the mode of citizens presenting their input to the process.** The option given of sending emails locks out majority of Kenyans from making their submissions. According to the latest reports from the Communication Authority of Kenya<sup>2</sup>, only 7.3% of Kenyans that have access to the internet use laptops and desktops. That means more than 90% of Kenyan's do not have the means to provide their views and feedback on budget decisions through digitally sending in their memorandums. **Further, the notice going out by the newspaper is only able to reach 18% of Kenyans who indicated they read newspapers based on the CAK report.** This is a good case of why the **Senate** should explore other modes of communication that has mass access such as radio, wide social media platforms etc. This will help improve the diversity of the feedback received.

## Gender Responsive Budgeting

8. **While we welcome the commitment to incorporating Gender Responsive Budgeting, the Senate should follow up and ask that the National Treasury to publish a separate statement on the gender responsiveness of the policy and financial proposals in the 2025 Budget Policy Statement or by introducing gender related budget codes to facilitate ease of tracking, analysis and transparency.** The Gender Statement, borrowing from international best practices, should speak to all the proposals and go beyond highlighting only the specific allocations to women empowerment programmes. This is a good practice that has been adopted by countries such as Rwanda<sup>3</sup> and Canada.<sup>4</sup>

<sup>2</sup>

<https://www.ca.go.ke/sites/default/files/2024-12/Audience%20Measurement%20and%20Industry%20Trends%20Report%20Q1%202024-2025.pdf>

<sup>3</sup> <https://rcsprwanda.org/wp-content/uploads/2023/06/CSOs-Analysis-of-Gender-Responsive-Budgeting-2019PDF.pdf>

<sup>4</sup> [Statement and Impacts Report on Gender, Diversity, and Quality of Life | Budget 2023 \(canada.ca\)](#)



18. To improve the gender responsiveness of government policies, before finalization of the 2025 Budget Policy Statement, the National Treasury to incorporate a section on the gender responsiveness of the various policy proposals in line with international best practices.	The Government is committed to embracing Gender Responsive Budgeting (GRB) to ensure achievement of equity between genders. We also recognize that Gender responsiveness is critical in boosting economic growth and for sustainability. In this regard, the National Treasury is committed to adhere to this resolution of the National Assembly.
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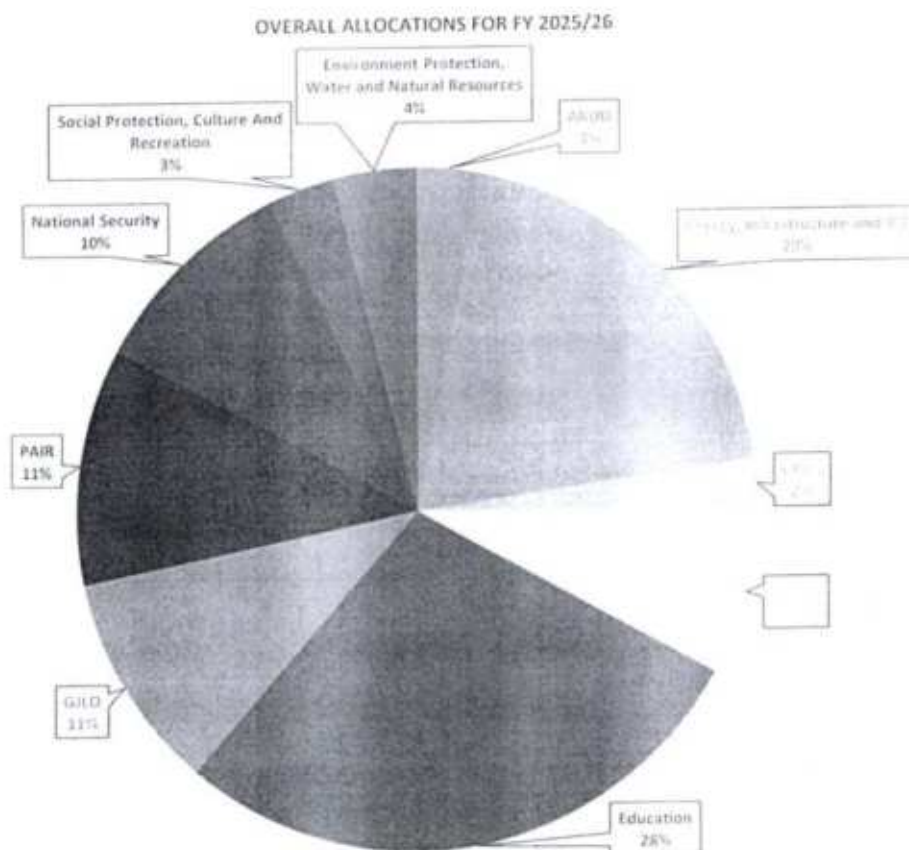
- 9. We also recommend the development of gender management database that is regularly updated with disaggregated data on women initiatives to track the initiatives, budget allocations, impact and implementation gaps.**

### Sector Specific Submissions

BPS 2025 proposes an increase in the maximum budget cap for ministerial expenditure from Ksh. 2.3 trillion in FY 2024/25 to Ksh. 2.56 trillion in FY 2025/26, on account of a 5% increase in the recurrent budget of Ksh. 192 billion and an 11% increase in the development budget of Ksh. 69.1 billion. Notably, the Education and Energy, Infrastructure and ICT sectors received the highest budget allocation of Ksh. 723.9 billion and Ksh. 504.6 billion respectively, while the Social Protection, Culture and Recreation and General Economic and Commercial Affairs sectors received the lowest allocations of Ksh. 78.8 billion and Ksh. 59.1 billion respectively.

**Figure 2: Overall Allocations for FY 2025/26**





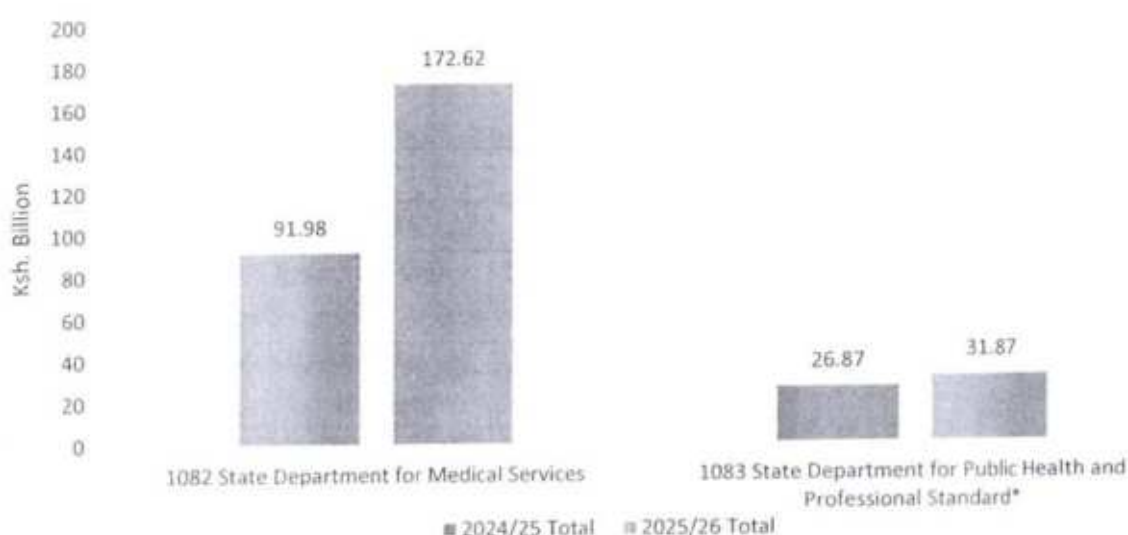
As a share of the total ministerial budget – a proxy indication of prioritization – four sectors (ARUD, PAIR, EPWNR, Education) are proposed to see their allocations fall relative to the total budget, while the remaining six (SPRC, Health, GECA, EIICT, National Security, GJLO) are expected to receive an increase.

## Health Sector

10. The Committee should seek clarity on the responsiveness of the BPS 2025 Health Sector ceilings to the recent cut in foreign aid to the health sector - estimated to cause a gap of Ksh. 30.9 billion. The withdrawal of funding from USAID is anticipated to have a cross-cutting effect in the sector, adversely affecting allocations to TB, HIV and AIDS medication. The BPS 2025 should provide mitigation measures to be taken in preventing shortages to such crucial medications.
11. The health sector ceiling in FY 2025/26 is Ksh. 204.5 billion - a Ksh. 85.6 billion increases from the previous Ksh. 118.9 billion allocations in the FY 2024/25. However, there is no narration on the BPS

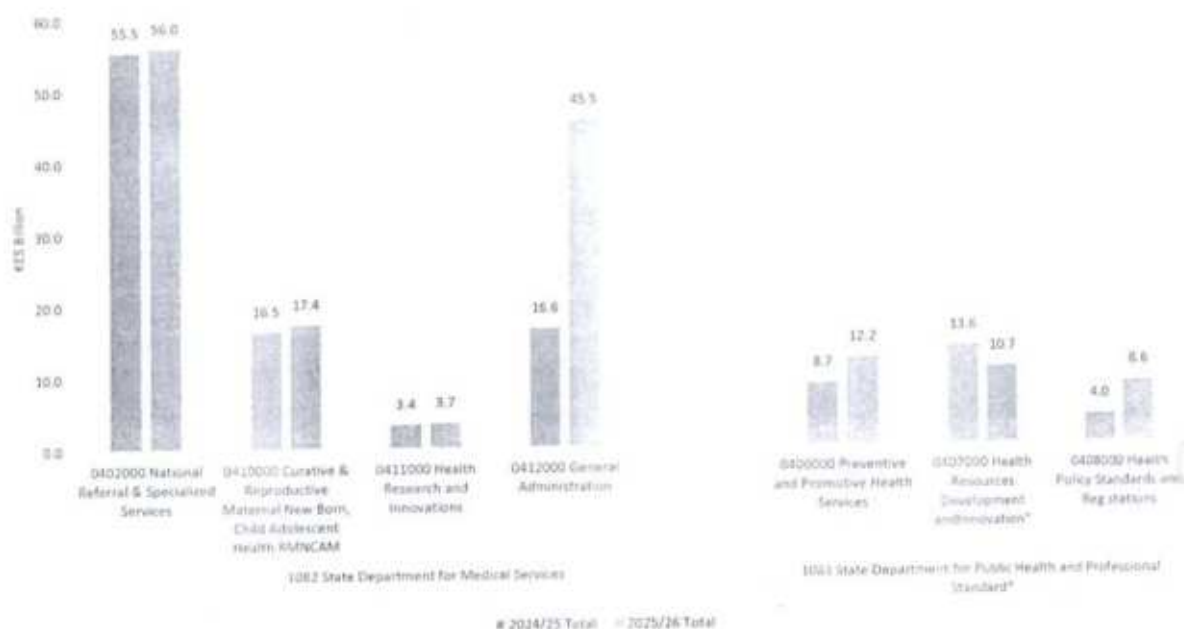
**on the specific reason behind this significant increase in the budget, despite health remaining a county function.** The increase in the allocation for FY 2025/26 is on account of a Ksh. 80.6 billion increase to the State Department for Medical Services and Ksh. 5 billion increase to the State Department for Public Health and Professional Standards.

**Figure 3: Changes in allocations to the Health Sector**



At the programme level, the majority of the increase in allocation is to the General Administration programme within the State Dept. for Medical Services, which is expected to see its budget rise by a significant 174% or Ksh. 28.9 billion.

**Figure 4: Changes in allocations to programmes within the Health Sector**



However, the priorities highlighted in the sector are not specific and in depth in their description calling for a more detailed narration to ensure effective allocations and implementation. For example, the Social Health Authority still faces numerous challenges in its resourcing and implementation, with many patients affected by delays in its operation. The government should prioritize its smooth implementation and onboarding of all health providers on its operation.

251. In the FY 2025/26 and Medium Term, the sector aims at expanding UHC and strengthen the health system's resilience. UHC priorities over this period include expanding primary healthcare infrastructure, focusing on maternal and child health, and improving supply chains for essential health products. This includes digital health investments in infrastructure to connect healthcare facilities with the National Optic Fibre Backbone Infrastructure (NOFBI), targeting expanded coverage to over 6,000 health facilities by 2028. Emphasis on evidence-based and data-driven decision-making the digital health superhighways will include the full implementation of the Electronic Community Health Information System (eCHIS) and integration of UHC tracking in real-time through the Kenya Health Situation Room.

Source: BPS 2025

12. **According to the report by the Taskforce on Mental Health 2020, there is no evidence that the allocation to mental health has changed from 15 cents per capita to the proposed 250 shillings per capita.** With issues of mental illnesses making up to 13% of the disease burden in Kenya according to the Mental Health Taskforce, there is a need for the government to



prioritize mental health in line with the existing policies such as the Mental Health Action Plan through increased allocation and focused implementation.

- Only 0.01% of the national health budget is allocated to mental health.
- Kenyans have been forced into poverty due to payment for mental healthcare through out-of-pocket.
- The recommended amount of money that ought to be spent on mental health is KES 250 per capita but Kenya is spending 15 cents.

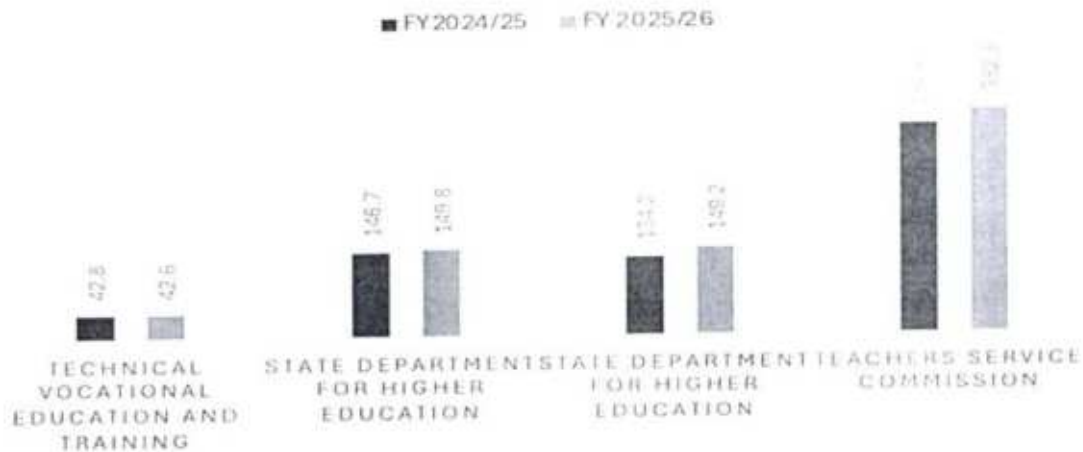
Source: Kenya Taskforce on Mental Health Report, 2020

## Education Sector

The education sector ceiling proposed in the BPS for FY 2025/26 is Ksh. 723.9 billion from the previous FY 2024/25 allocation of Ksh. 681.8 billion, indicating a Ksh. 42.2 billion increases in allocation. The education sector continues to receive a large share of the total budget allocation making up 28.3% of the total budget, although a slight decrease from 29.6% in the previous financial year. The increased allocation is distributed among the sector programmes with Teachers Service Commission, Basic Education and State Department of Higher Education receiving the highest shares as shown in figure 5. However, TVETs are getting a Ksh. 200 million cut.

### **Figure 5: Changes in allocations to the Education Sector**

## ALLOCATIONS AT MDA LEVEL



Source: BPS 2025

### Recommendations

13. There is now a complete transfer of both Low-Cost Boarding Schools and the School feeding programme to NACONEK. However, **it is important for consideration to learners in counties outside ASAL regions that are still in need of these services due to factors such as climate change and inflation.**
14. **There is a need for a streamlined policy that ensures ECDE learners are not sidelined in the programme due to the split in functions.** There remain disparities in the school feeding programme especially at the ECDE level that lies within county functions. According to an audit of the National School Feeding Programme by the OAG (2023), the enrollment data used to enforce the school feeding programme did not include ECDE learners.
15. The BPS has mentioned Special Needs Education (SNE) as a priority in the upcoming financial year specific to infrastructural developments and capacity building of teachers. However, **there is still need for the operationalization of the Differentiated Unit Cost (DUC) approach to ensure that the execution of these priorities serves the diverse nature of special needs learners.**

### Agriculture Rural and Urban Development (ARUD) Sector

16. **Priorities in the sector:** While we acknowledge that the sector's priorities are implemented over a medium term, we also notice that most of **the priorities**

given are a repetition of the previous year's priorities, with no explanation or report on the progress of the programmes/ interventions that had started in the previous year. A good report on the progress of different interventions will be helpful in tracking the fulfilment of a priority and evaluating its impact. Therefore, the committee should ask treasury to **highlight the progress made in previous interventions and address the reasons or significance of these interventions**, because some initiatives end without meaningful outcomes.





**MEMORANDUM**

**SUBMISSION OF INPUTS ON THE NATIONAL  
BUDGET POLICY STATEMENT 2025**

**TO**

**THE SENATE  
CLERK'S CHAMBERS PARLIAMENT BUILDING  
P. O. Box 41842 -00100 NAIROBI, KENYA**

## **Introduction**

We, the undersigned of Hennet Members, submit this memorandum in response to the Public Notice calling for public participation in the 2025 Budget Policy Statement (BPS). This submission is made following Article 118(1)(b) of the Constitution of Kenya, which mandates Parliament to facilitate public participation in legislative and budgetary processes, and Section 25 of the Public Finance Management Act, 2012, which requires the National Treasury to ensure transparency, accountability, and inclusivity in budget planning and implementation.

## **Background and context**

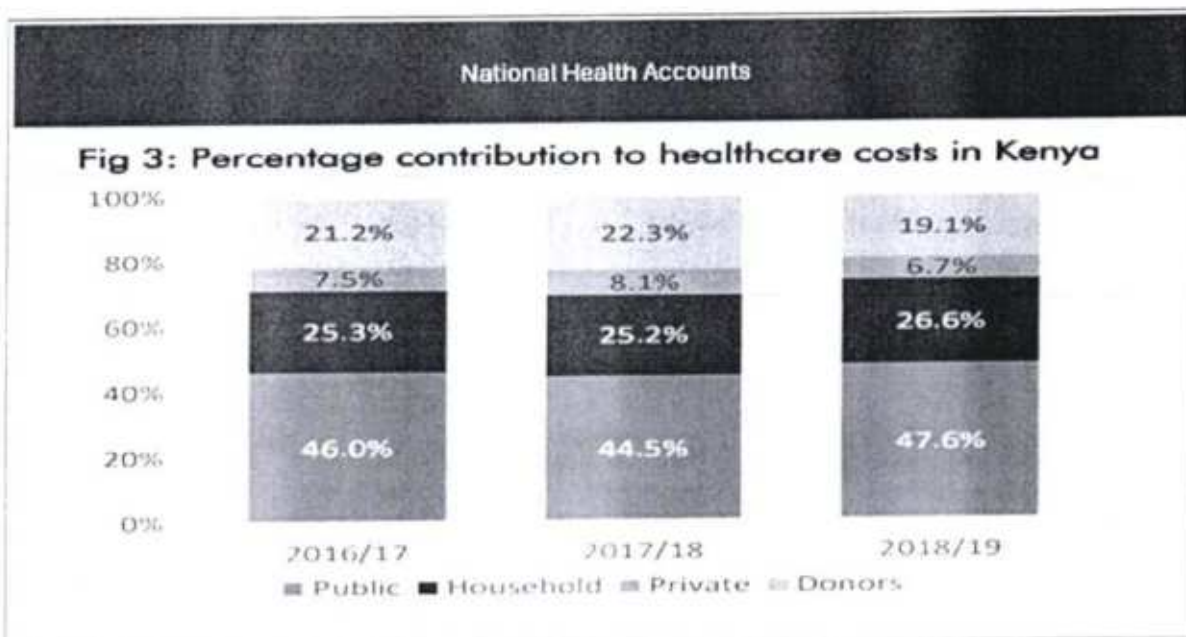
The health sector is a critical pillar in Kenya's socio-economic development, contributing to the well-being and productivity of the population. The 2025 Budget Policy Statement (BPS) outlines the government's fiscal priorities and resource allocation for healthcare in alignment with the country's Vision 2030 and the Bottom-Up Economic Transformation Agenda (BETA). The sector has witnessed both progress and challenges, necessitating strategic investments and policy interventions to ensure accessible and quality healthcare for all Kenyans. The Constitution of Kenya (2010) under Article 43(1)(a) guarantees the right to the highest attainable standard of health, including reproductive healthcare.

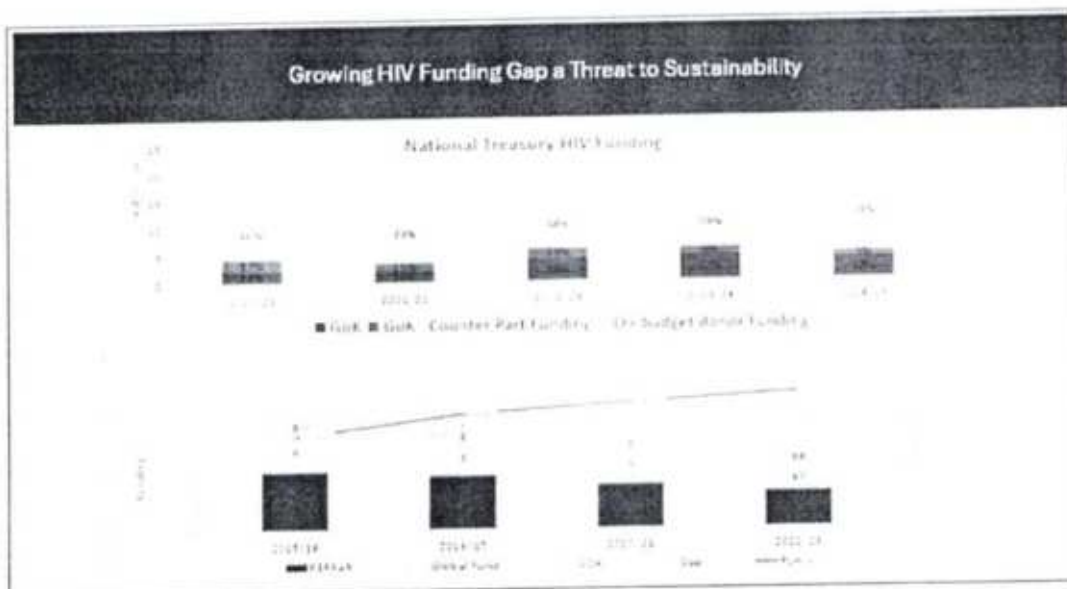
Further, Article 53(1)(c) and Article 56 emphasize the need for special provisions for children and marginalized communities. The Health Act of 2017 operationalizes these rights by establishing a framework for Universal Health Coverage (UHC) and healthcare service delivery. Our submission aims to ensure that the 2025 Budget Policy Statement prioritizes key health sector needs. We advocate for policies that guarantee accessible, affordable, and high-quality healthcare for all while addressing critical gaps in universal health coverage funding, healthcare system management, limited access to essential primary healthcare, healthcare worker shortages, and the need for a facility improvement fund, among other pressing issues.



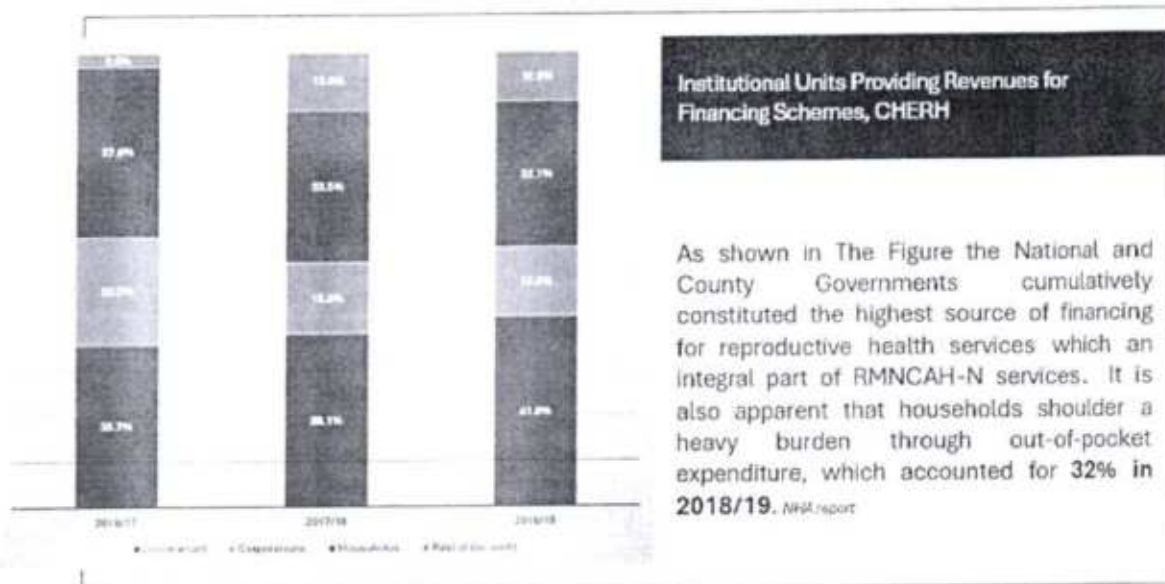
We therefore recommend the following,

1. Fast-Track Medical Bill Processing and Payment Clearance by strengthening claim reimbursement mechanisms under SHIF, ensuring funds are disbursed promptly to prevent service delays and debt accumulation.
2. Increase budgetary allocations for critical health priorities, including chronic disease management, emergency medical services, and community health programs. This aligns with Kenya's commitments under the Abuja Declaration (2001), which calls for allocating at least 15% of the national budget to the health sector.
3. Develop Sustainable Domestic Healthcare Financing Models to reduce reliance on donor funding and promote long-term sustainability, in line with the Kenya Health Financing Strategy (2020-2030).



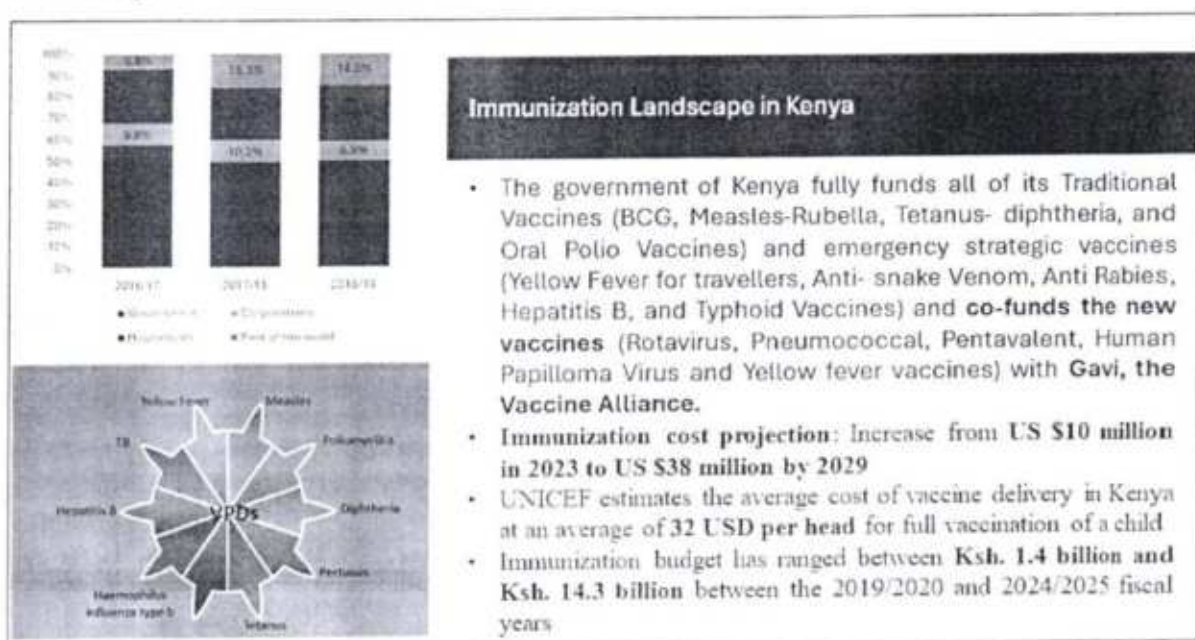


4. Invest in Healthcare Workforce Development by increasing recruitment, offering competitive remuneration, and institutionalizing community health workers, as outlined in Section 27 of the Health Act, 2017.
5. Ensure Proper Utilization of Facility Improvement Financing (FIF) by enhancing transparency in fund management, upgrading medical equipment, and ensuring all level 2-4 hospitals have adequate and functional medical tools.
6. Strengthen Healthcare Access for Persons with Disabilities (PWDs) by ensuring hospitals have disability-friendly infrastructure, training healthcare workers in disability-sensitive service delivery, and automatically enrolling PWDs into SHIF with a dedicated fund for specialized services.
7. Enhance Governance and Accountability by promoting transparency in procurement, strengthening oversight mechanisms, and enforcing anti-corruption measures, as stipulated in the Public Procurement and Asset Disposal Act, 2015.
8. We Appreciate the 5% RMNCAH budget increase in FY 2025/26 but are cautious of the 8% projected cuts in FY26/27. Kenya's maternal mortality stands at 355/100,000 live births. Progressive decrease in the projected allocations will water down the efforts made in the upcoming FY 205/26. Additionally, we anticipate that the 5% will reflect in sustained procurement of Family Planning commodities and high impact MNCH HPTS.



9. Increase Domestic Funding for HIV Programs: To mitigate the impact of the stop order on donor-funded HIV programs, the government should allocate additional resources to ensure uninterrupted access to treatment, procurement of essential commodities, and strengthened health systems for effective HIV prevention and care.

10. Increase immunization financing in Kenya as Gavi, the vaccine alliance, plans to transition out of Kenya by 2029. Kenya needs to be self-sufficient in financing its immunization needs.



Immunization budget has ranged between Ksh. 1.4 billion and Ksh. 14.3 billion between the 2019/2020 and 2024/2025 fiscal years



Section No./Provision	Sector Highlighted	Gaps Identified	Proposed Amendments	Rationale
<b>3.3 Budgetary Allocations for FY 2025/26</b>	Overall, Health Budget	The increase is not proportionate to the growing healthcare needs, population growth, and inflation rates The allocation remains insufficient at Ksh 127 billion.	Increase health sector allocation to 15% of the national budget.	The government should conduct an expenditure analysis to ensure optimal utilization of funds and allocate additional resources based on sector priorities.
<b>1.2.4 Healthcare</b>	Universal Health Coverage (UHC)	SHIF under Taifa Care is not fully funded.	Allocate additional resources to SHIF with progressive taxation mechanisms.	Ensures financial sustainability for universal coverage.
<b>3.5 Public Participation and Stakeholder Involvement</b>	Public-Private Partnerships (PPPs)	Lack of incentives for private sector investment in healthcare.	Establish a structured PPP framework for healthcare infrastructure.	Enhance healthcare access through shared resources.
<b>2.4.2 Expenditure Reforms</b>	HIV Response & Donor Dependency	HIV programs are heavily donor-funded.	Allocate a portion of tax revenue specifically for HIV response.	Reduces donor dependency and ensures sustainability.
<b>5.3.5 Other Fiscal Risks</b>	Corruption and Resource Wastage	Public funds are mismanaged due to corruption.	Strengthen financial oversight and implement digital tracking systems.	Ensures resources are used effectively for service delivery.
	The US stop Work order on HIV Programs	Donor dependency has led to critical health programs staggering with significant budget/funding gaps as shown below  <ul style="list-style-type: none"> <li>i. Blood and products Ksh. <b>2.7 B</b></li> <li>ii. Family planning. Ksh <b>598M</b></li> <li>iii. Nutrition. ksh. <b>2.8B</b></li> <li>iv. Immunization ksh. <b>585M</b> gap (refer to Appendix I)</li> </ul>	Increase health sector allocation to 15% of the national budget and avoid supplementary budgets in the health sector to cover this substantial financing gap.  More allocation to honor the country's co-financing obligations.	Reduce the number of mortality rates;  Reduce routine vaccine stockouts due to late honoring of the Gavi co-financing obligations.  Reduce the number of zero-dose children;  Reduce deaths from blood deficiency and related products.  Increase access to family planning services.

<b>4.7.2 Integrated County Revenue Management Systems</b>	County Health Budgets	Counties experience delays in receiving funds.	Implement timely disbursement policies and increase conditional grants.	Guarantees uninterrupted healthcare services at the county level.
<b>4.3.2 Division of Revenue for FY 2025/26</b>	Treaty Commitments	Kenya has not met the commitment of 15% of the health budget.	Enforce legal provisions to achieve compliance.	Aligns with global health funding standards.
<b>5.3.1 Fiscal Risks Associated with Public Debt</b>	Healthcare Financing	Public debt servicing reduces the health budget.	Prioritize health in budget allocations and explore health bonds.	Ensures long-term financing of healthcare services.
<b>4.7 Emerging Issues and Policy Interventions</b>	Health-Related Levies	Fines and levies are not reinvested into health.	Mandate revenue from health-related fines is allocated to health.	Provides additional financial resources for healthcare.

## Conclusion and Recommendation:

By adopting these recommendations, the government will improve healthcare delivery, ensure financial sustainability, and uphold its commitments to global health standards.

Signed by:



Dr. Margaret Lubaale  
**Executive Director**  
 Health NGOs Network (HENNET)

## List of Contributing Organizations:

- HENNET
- Bajeti Hub
- World Vision Kenya
- KELIN
- NAYA
- Ministry of Health-Kenya
- Lamu Rural Women for Social Justice Initiative
- WRUA
- YAPBEC
- KESHO KENYA
- Kibauni CBO
- Young Professionals for Development
- Rural Action Development Program CBO
- Machakos county Health CSOs Network
- Safe Water and AIDS Project (SWAP)
- KP Consortium
- Community-Led Solutions CBO
- BACSO
- Wote Youth Development Projects CBO
- Swop ambassadors
- Youth and Women Advocacy Network
- Grassroots Poverty Alleviation Program
- Lean On Me Foundation
- Global Initiative for Economic Social and Cultural Rights (GI-ESCR)
- GIGI
- NTBC-K
- PRB





- KETAM
- Manee Kenya
- Community Change Advocates
- Inuka Bidii Youth Organization
- VICOIH
- Kenya Sign Language Interpreter
- Make Me Smile Kenya

**Reach Us at:**

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## Institute of Economic Affairs

### COMMENTS ON 2025 BUDGET POLICY STATEMENT FOR THE MTEF 2025/26 – 2027/28 BUDGET

#### 1.0 Strengthening Devolution

The transfer of county functions from the National Government was gazetted and unbundling of the functions from the National Government was done by the Inter-Governmental Relations Technical Committee (IGRTC), the agency mandated to establish frameworks for consultation and cooperation between the two levels of government. This activity was concluded during the 11th National and County Governments Coordinating Summit in the month of December 2024. The implication is that the necessary funds should accompany functions.

The BPS 2025 projects that the equitable share due to county governments for all revenue raised nationally will increase nominally from Ksh. 380 billion in FY 2024/25 to Ksh. 405.1 billion (6.6% increase) in FY 2025/26 and Ksh. 416.9 billion in FY 2026/27. Table 3.0 shows a summary of budget allocations to both levels of government. The allocation over the medium shows that the projected increase in national government spending will be an average increase of 19.5% while the County Government will have an average increase of only 6.6%. In addition, the share of spending for the county government compared with total spending shows declining trend from 10.4% in FY 2024/2025 to projected figure of 8.2% in FY 2027/28.

**Table 1.0: Summary Budget Allocations for the FY2025/26 – 2027/28 (Ksh Million)**

S/NO	Details	Supplementary Estimates No.1 FY 2024/25	Financial Years BPS Projections			
			FY 2025/26	FY 2026/27	FY 2027/28	
1.0	National Government	7,490,535.7	7,749,514.0	7,886,887.7	7,194,617.9	
	Executive	2,237,155.0	2,651,390.1	2,814,008.4	3,116,725.6	
	Parliament	40,865.7	42,488.2	44,612.7	46,087.8	
	Judiciary	27,403.1	25,629.8	28,266.0	31,819.5	
2.0	Consolidated Fund Services	1,237,233.8	1,331,132.6	1,465,935.8	1,616,667.9	
3.0	County Government- Shareable Revenue	410,834.0	405,069.4	416,992.2	429,177.2	
	Shareable Revenue	380,009.0	405,069.4	416,992.2	429,177.2	
	Arrears	30,834.0				
	<b>Total</b>	<b>3,948,593.4</b>	<b>4,485,716.0</b>	<b>4,769,815.2</b>	<b>5,240,678.1</b>	
<b>% Share in the Total Allocation</b>						
1.0	National Government	58.3	61.3	60.5	61.0	
	Executive	56.7	59.8	59.0	59.5	
	Parliament	1.0	0.9	0.9	0.9	
	Judiciary	0.6	0.6	0.6	0.6	
2.0	Consolidated Fund Services	31.5	29.7	30.7	30.8	
3.0	County Government	10.4	9.0	8.7	8.2	

Notes \*\*\*

\* Consolidated Fund Services (CFS) comprises of domestic interest, foreign interest and pension & salaries for State Officers

\*\* County Government allocation is composed of shareable allocation

\*\*\* FY 2024/25 Supplementary Estimates includes Ksh. 67.5 billion prepared under Supplementary Estimates No. 2

Source of Data: The National Treasury



BPS 2025 also reveals a gradual decline in percentage share of county allocation to the total national government spending declining from 10.4% to 8.7% in FY 2024/25 and FY 2027/28 whereas national government has somewhat maintained. This is despite the fact the national government has been in adherence to the constitutional threshold of transferring at least 15% of resources to the counties based on the most recent audited government revenue accounts. **Given the forgoing on the transfer of further functions to the counties, it's imperative for the national government to ensure balanced spending for the both the National and County Government. It is imperative for the Senate through the standing committee on finance and budget to ensure and push for more timely completion of the discussions and conclusions of the audit reports in order to synchronize the completion with annual budgeting cycle and thereby ensure that the calculation of 15% quantum is meaningful. This will address the decline in share of spending relative transfers to the counties.**

## 2.0 Estimation of the Ordinary Revenue

The International Monetary Fund (IMF)<sup>1</sup> noted in its sixth review of Kenya Extended Fund Facility/Extended Credit Facility Program (EFF/ECF) that Kenya economic outlook remain promising with projected growth of 5.5 percent in 2024 and the medium term supported by prudent fiscal and monetary policies. Nevertheless, Kenya Treasury has a history of overestimating the amount of revenue to be collected each year despite having clear tax reforms measures and a promising economic outlook. This raises concern of optimism on revenue projections when preparing annual National budgets.

Table 2.0 shows a comparison of revenue projections made a year prior to 2025 indicating there has been significant revenue forecasting errors albeit the year 2024 risk of court challenge to the finance bill which posed an additional risk for achieving the revenue targets. Revenue projection as shown in the BPS report for 2025 shows that an amount of Ksh 3,424 billion was the target amount against previous year 2024 BPS projection of Ksh 3,775.7 billion creating a difference of Ksh 275 billion. There is need for the National Treasury to continue improving accuracy in revenue forecasting as revenue shortfalls often leads budget revisions and implications on intergovernmental transfers.

**Table 2.0: Comparison of Ordinary Revenue projections between BPS 2025 and BPS 2026**

BPS 2025 report	2022/23	2023/24	2024/25	2025/26	2026/27
	2,041.1	2,288.9	2,641.4	3,018.8	3,424.7
BPS 2024 report	2022/23	2023/24	2024/25	2025/26	2025/26
	2,041.1	2,624.6	2,948.1	3,294.2	3,775.7
Differences in BPS 2024 and BPS 2025	0	(335.7)	(306.7)	(275.2)	(351.0)

<sup>1</sup> <https://www.treasury.go.ke/wp-content/uploads/2024/02/IMF-Sixth-Review-2024.pdf>

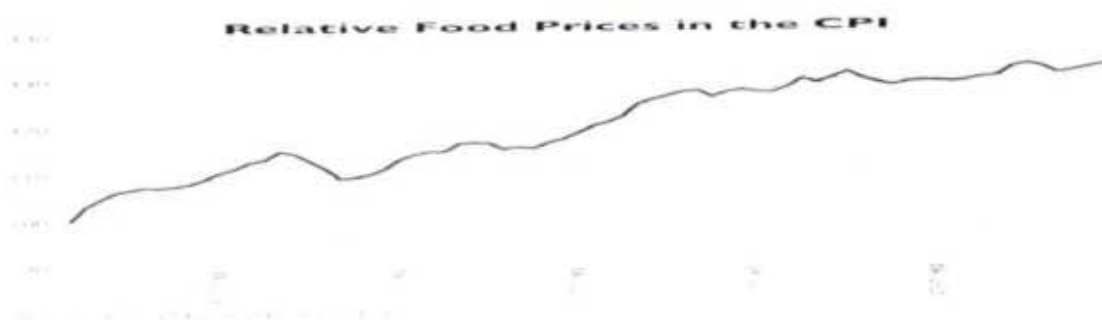
Source: BPS 2024 and BPS 2025

The ordinary revenue projection for FY 2025/26 is Ksh3.02 trillion, which represents a 14 percent increase relative to FY 2024/25 projected revenue collection. Despite expected enhanced revenue collection resulting from raft of proposals in the finance bill and implementation of a mix of tax administrative and tax policy measures in order to boost revenue collection efforts by the Kenya Revenue Authority (KRA), Collecting Ksh 4.0 trillion in revenue as indicated in the BPS 2025 may be unattainable. **It is therefore important for the government to endeavor on enhancing the accuracy of the revenue forecast in order to achieve realistic budget deficits.** As a result, the IEA Kenya notes that implementation of the Bottom-Up Transformation Agenda<sup>2</sup> of the new administration may face headwinds thus affecting economic activity in the second half of FY 2024/25. Given that revenue performance is correlated to economic performance, dampened economic activity may adversely affect realization of anticipated revenue collection.

### 3.0 Enhance Household Resilience, Boost Demand, and Contribute to More Balanced Inflation Path by Preventing Excessive Deflationary Pressures on Non-Food Items

Food inflation decreased to 4.8% in December 2024 from 7.7% in December 2023, underscoring the role of supply-side interventions in price stabilization. This decline was attributed to government-led fertilizer subsidy programs enhancing agricultural productivity, favorable climatic conditions boosting domestic food supply, and global food price moderation easing imported inflation pressures. While vegetable prices increased slightly, non-vegetable food items showed notable price declines, suggesting asymmetric price adjustments across food categories. However, it is notable that relative food prices remain 30% higher than non-food prices, despite the decrease in overall inflation. This discrepancy highlights that food costs remain a major burden for households, particularly low-income groups, exacerbating economic hardship. With relative food prices rising significantly, households are likely shifting spending patterns within food categories, favoring items with lower relative price increases. This behavioral shift should be reflected in periodic revisions to the CPI weights to accurately capture consumer expenditure adjustments.

Chart 1.0: Relative Food Prices in the CPI



Source of Data: Kenya National Bureau of Statistics

<sup>2</sup> Entails 5 pillars: Agricultural transformation; micro, small and medium enterprises (MSMEs) economy; housing and settlement; healthcare and digital superhighway and creative industry

Muted demand remains a key risk to economic recovery. A significant portion of household expenditure is directed toward food, limiting discretionary spending on non-food items and further suppressing inflation in that category. This persistent weak demand points to underlying economic distress, particularly among low-income households, who face rising relative food prices while struggling to afford the non-food items. Given these conditions, expanding social protection programs targeted at the most vulnerable sections of the population is necessary. **Such interventions will enhance household resilience, boost demand, and contribute to a more balanced inflation path by preventing excessive deflationary pressures on non-food items. Moving forward, the policy focus should include supporting private investment growth, ensuring a balanced monetary policy approach, and supporting social protection programs to curb economic vulnerabilities.**

#### 4.0 Improve on Government Fiscal Operations

Table 4.0: Trends in Government Revenue and Expenditure FY 2022/23 – 2025/26 (Ksh Billion)

	2022/23 Actual	2023/24 Actual	2024/25 Budget Estimates	2024/25 Suppl 1 Budget	2025/26 BROP 2024	2025/26 BPS 2025
Total Revenue	2,355.1	2,702.7	3,343.2	3,066.0	3,516.6	3,516.6
Ministerial Appropriation in Aid	313.9	413.7	426.0	428.6	497.8	497.8
Expenditure and Net lending	3,221.0	3,605.2	3,992.0	3,880.8	4,329.3	4,329.3
Development and Net lending	493.7	546.4	701.5	599.5	804.7	804.7
County Transfers	415.8	380.4	444.5	451.1	442.7	442.7
Contingency Fund	0	0	4	5	5	5
Fiscal balance (excluding grants)	-865.9	-902.5	-648.8	-820.9	-812.7	-812.7

Source: *National Treasury*

The fiscal deficit is projected to decline by 8.2% from Ksh 820.9 billion in the 2024/25 Supplementary 1 Budget to Ksh 812.7 billion. However, this projection is subject to change due to the following factors:

- **Global Economic Risks:** Recent executive orders issued by the new administration in the United States, which include a temporary freeze and potential reduction of foreign aid could significantly impact sectors reliant on external funding, particularly the health sector.
- **Domestic Economic Slowdown:** Economic growth slowed to 4.5% in the first three quarters of 2024, down from an average of 5.6% in the same period in 2023. If this trend continues, the government may face challenges in meeting its revenue targets, increasing the risk of fiscal slippage.

These factors underscore the need for proactive mitigation strategies to safeguard macroeconomic stability.

The IEA-Kenya proposes that the Senate through the standing committee on finance and budget should inform parliament of the need to combined policy action with the aim of



ensuring treasury use sensible revenue mobilization measures and targets and to improve efficiency of spending in order to build adequate fiscal space. By strictly adhering to the measures outlined in the Budget Policy Statement and reinforced by parliamentary resolution, the government can achieve its fiscal consolidation objectives.

The policy actions include:

- Public-Private partnerships (PPP) – attracting private sector investment in public projects through transparent and cost-effective design of projects and rationalization of parastatals informed by OAG and OCoB reports on reduction on wastages.
- Adopting accrual-based accounting for improved financial management.
- Implementing the e-procurement to enhance value for money
- Operationalizing the assets and inventory management modules in IFMIS to track and optimize asset utilization.

## 5.0 Gender Responsive Budgeting

(For more information on GRB Analysis: <https://ieakenya.or.ke/?wpdmdl=3530> )

- *Budget transparency and comprehensive budget information and budget code for Gender*

The **standing committee on finance and budget** committee should compel the National Treasury to improve details of budget information by not only providing disaggregated information on government programmes on women's economic initiatives but explicit gender budget codes to facilitate budget analysis and tracking. This should be provided through the chart of accounts for standardization in order to facilitate comparative analysis.

- *Prioritization of domestic resource mobilization to address donor dependency and enhance sustainability in the health and education sectors programmes that target women's initiatives*

Education and Health sector have programmes on women initiatives that are donor funded. This programme includes sanitary provision and distribution; training on health and WASH access and utilization; initiatives toward community led total sanitation; procurement and distribution of family planning commodities and procurement and distribution of critical HIV commodities for prevention, treatment and care. Kenya is experiencing donor funding reduction or cessation of funding of public health programmes with Withdrawal of donor funding e.g. (USAID) under the Afya Elimu Fund in the health sector and Kenya being classified as a low middle income country on the road to self-reliance will affect many donors funded programs especially commodities for TB, HIV, Malaria and RMNCAH which the Government is expected to fund from domestic resources. Unavailability of the full budget on this programmes focusing on women's initiatives will lead to reversal of gains made which then calls for the national government to increase government support in terms of domestic funding in the health and education.

## COMMENTS ON 2025 MEDIUM TERM DEBT MANAGEMENT STRATEGY

### 1.0 Kenya's Poor Credit Rating Persists Amidst Rising Refinancing Risks of the Public Debt

On 24 January 2025, Moody's revised Kenya's outlook from 'negative' to 'positive' but reaffirmed its Caa1 rating, citing a potential ease in liquidity risks and improving debt affordability over time<sup>3</sup>. However, it should be noted that given the overall low grade of the credit rating at Caa1 by the Moody's<sup>4</sup>, Kenya's credit worthiness is still poor. This means the high external borrowing costs are likely to persist given that, as per the Budget Policy Statement (BPS), the government still aims to borrow from the domestic market to finance the large fiscal deficit projected at Ksh 812 billion (4.2% of GDP) out of which Ksh 546 billion (2.8% of GDP) is to be financed through domestic borrowing. The IEA-Kenya notes that the standing committee on finance and budget should have a proper metric on the primary balance because its an indicator of current fiscal effort, since interest payments are predetermined by the size of previous deficits. Given long growth underperformance in Kenya—derived in significant part from earlier deviations of primary balances from the target band (As shown by IEA-Kenya analysis *And Then, Floods....*)—the pre-program targets are set to continue that underperformance by undershooting best practice, while those in the program go well beyond what can be justified by such growth optimization.

It has also been noted with concern that the refinancing risks will persist due to the high debt servicing charges projected at Ksh 2 trillion (68% of the revenue from ordinary taxes and equivalent to 11.4% of GDP), emphasizing the need for expenditure rationalization. This is illustrated in Table 1.0

**Table 3.0 : Projected Kenya's Interest and Redemption on Domestic and External Debt**

Ksh Billion			as a share of GDP		
	2024/25	2025/26 Estimates		2024/25	2025/26 Estimates
<b>Interest</b>			<b>Interest</b>		
External	260	264	External	1.5%	1.5%
Domestic	750	771	Domestic	4.3%	4.3%
Total	1,010	1,035	Total	5.8%	5.7%
<b>Redemption</b>			<b>Redemption</b>		
External	513	519	External	2.9%	2.9%
Domestic	331	500	Domestic	1.9%	2.8%
Total	843	1,020	Total	4.8%	5.6%
<b>GRAND TOTAL</b>	<b>1,853</b>	<b>2,055</b>	<b>GRAND TOTAL</b>	<b>10.6%</b>	<b>11.4%</b>

Source of Data: The National Treasury \ Budget Estimates and Budget Policy Statement

The increase in the debt servicing charges is as result of accumulation of debt and increase in the interest rate due to the lagged effect of the tight monetary policy stance by CBK over the last year aimed at containing inflation. Adverse shocks emanating from a tight monetary policy contributed to slowed growth in credit to the private sector.

**IEA-Kenya recommends for Prudent fiscal management such as cutting on wastage and effort to negotiate for lower interest rates and longer grace periods on loans should be emphasized in the fiscal consolidation framework.**

## **2.0 Deficit Financing Strategy (FY 2025/26-2027/28)**

The 2025 Medium Term Debt Management Strategy (MTDS) indicates that MTDS analytical tool has guided net borrowing mix of 65 percent and 35 percent from domestic and external sources respectively and this will help optimize costs and risks of financing the fiscal deficits for the MTDS period 2025-2028. The draft MTDS 2025 (Table 5) show that, while overall strategy was to minimize costs and risks through a net financing mix of 50 per cent from both external and domestic sources, 23% more finance was borrowed domestically due to restricted availability of outside funding resulting to uptake of more domestic sources. **Following this trend, the IEA -Kenya notes that its important for senate through Senate standing committee on finance and budget to urge the National treasury to diversify borrowing sources, prioritizing concessional financing and focus on domestic debt market while concern remain high domestic costs and interest rates. There is also need for robust fiscal consolidation measures by the national treasury to ensure debt sustainability.**

**NB: More information on the shared key points can be accessed via this link to the main document: <https://icakenya.or.ke/?wpdmdl=3569>**







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Our Ref: IPF/CEO/01/03-2025

March 4<sup>th</sup>, 2025

**Mr. J.M Nyegenye, CBS**  
Clerk of the Senate  
Parliament Building  
P.O Box 41842-00200  
**NAIROBI, KENYA.**

Dear Sir,

**RE: MEMORANDUM BY THE INSTITUTE OF PUBLIC FINANCE ON THE 2025 BUDGET POLICY STATEMENT.**

This submission is prepared by The Institute of Public Finance (IPF). IPF is an independent non-profit think tank that furthers the principles of public finance management through the generation of Credible Evidence, Advocacy, and Technical Assistance.

We laud the Parliament of Kenya for creating a window for public participation in the 2025 Budget Policy Statement (BPS). This aligns with the spirit and intention of the Constitution of Kenya 2010 to uphold participation in public finance management, as well as enables the Parliament to leverage insights from stakeholders such as IPF to inform the 2025 BPS. Ultimately, this enhances transparency, accountability, effectiveness, and efficiency in the utilization of public resources.

The 2025 Budget Policy Statement (BPS) sets out government priorities aimed at repositioning the economy on a growth trajectory for improved welfare and achievement of the Bottom-up Economic Transformation Agenda.

IPF Recommendations that have been considered by the National Treasury.

We at the Institute of Public Finance (IPF) extend our sincere appreciation to the National Treasury for the consideration given to our earlier submission in the 2025/26 Budget Policy Statement (BPS).

We take note of the National Treasury's steps in addressing or committing to the following key proposals:

- i. The adjustment of the ordinary revenue target from Ksh 3 trillion to Ksh 2.8 trillion is expected to address historical challenges in achieving target deficits. However, with this year's budget increment, targeted fiscal deficits are only achievable without in-year adjustments to expenditure.
- ii. Treasury's commitment to the full disclosure of pending bills by sector and for each state corporation which is a demonstration of adherence to fiscal transparency and accountability. Additionally, pending bills must be treated as the first charge as is required by the PFM Act 2012.
- iii. Raising the education sector allocation to Ksh 723.9 billion for FY 2025/26 from Ksh 681.7 billion in



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the previous fiscal, which is expected to ensure enough classes and teachers for learners in the junior secondary schools.

- iv. The recognition that county transfers should be treated as the first charge which will address disruptions in county operations due to delayed disbursements.
- v. Treasury noted that while the IGTRC report was received, the report on the costing of functions is yet to be submitted for consideration, and we hereby recommend that the parliament expedites this, consequently ensuring that the full transfer is performed.

We recommend that the Parliament of Kenya continues to exercise its constitutional oversight role in ensuring that the commitments made by the National Treasury are fully implemented.

However, we note that the following key concerns were ignored, and we recommend that parliament considers our recommendations in the following areas:

- i. Proposed Fiscal Deficit and GDP growth
- ii. Safeguarding Critical sectors: (Agriculture, Rural and Urban Development (ARUD) and Health)
- iii. Enforcing transfer of equitable share as a first charge
1. Proposed Fiscal Deficit and GDP growth

The 2025/26 BPS projects fiscal deficit inclusive of grants at Ksh 831.0 billion (4.3 per cent of GDP), compared to the projected fiscal deficit of Ksh 862.7 billion (4.9 percent of GDP) in FY 2024/25. This is to be financed with a net external financing of Ksh 146.8 billion (0.8 percent of GDP) and a net domestic financing of Ksh 684.2 billion (3.6 percent of GDP). Additionally, the projected economic growth by the National Treasury is at an overambitious 5.3 percent.

This is despite a slowdown in economic growth, i.e. 4.6 percent experienced in 2024, due to sustained resistance to government policies, especially after the Finance Bill 2024, depressed demand stemming from increased taxation, and the decline in credit to the private sector. These factors would make a growth of 5.3 percent very unlikely.

**Recommendation:** We recommend that the Parliament of Kenya demands a reduction in fiscal deficit, including grants to Ksh 715.3 billion as the required level to achieve a 3.9% fiscal deficit to GDP ratio set in the MTDS when the economy grows at 5% instead of 5.3%. Notably, this will greatly reduce the need for more borrowing and slow down growth in public debt. Additionally, the fiscal deficit projections in BPS and MTDS must be aligned.

It is also clear that the fiscal deficit exceeds the allocations toward development expenditure by approximately 100 billion, which implies that debt is being used to finance recurrent expenditure, which is against the principles





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of fiscal responsibility. To this end, IPF recommends that parliament address this by cutting down the fiscal deficits and monitoring the procurement and use of public debt.

## 2. Safeguarding critical sectors:

### • Agriculture Rural and Urban Development (ARUD) Sector

ARUD is key to the Kenya Kwanza bottom-up transformation agenda (BETA) as a source of job creation, and food production and an earner of foreign exchange. The sector also accounts for 20% of GDP and is projected to achieve a 10% growth by 2030 in Vision 2030 and MTP IV.

In the financial year 2025/26, the sector plans to digitalize land records, offer technical capacity building to fishermen, support farmers with seedlings and subsidized fertilizer, and offer credit to farmers to improve productivity hence more contribution to the GDP.

Despite this, the sector has only received a 5 percent budget allocation increment to 77.6 billion in FY2025/26 from 73.9 billion in FY 2024/25, consequently accounting for 3.0 percent of the total ministerial expenditure.

Recommendation: To achieve food security, boost the livelihood of more than 5 million Kenyans and livelihoods to about 650,000 farmers, and sufficiently fund both development and current expenditure plans, we recommend that ARUD allocation be retained at 3.2% as a share of total ministerial expenditure that translates into Ksh. 88 billion.

### • The health sector

Universal Health Coverage (UHC) is a key priority under BETA and a major driver of this initiative is Social Health Insurance (SHI). However, while the 2025/26 BPS has mentioned that it has allocated 4.1 billion to Primary Health Care (PHC), it has not provided allocations for the Emergency, Chronic, and Critical Illness fund to which the government is the funder. For transparency and accountability, it is necessary that the BPS explicitly includes allocations for both funds.

Additionally, the PHC has been allocated only Ksh 4.1 billion, which accounts for just 2 percent of the total health budget of Ksh 204.494 billion. Given the critical role of PHC in preventive and community-based healthcare, this allocation is insufficient to achieve significant progress in healthcare access and service delivery.

Recommendation: We recommend that Parliament ensure comprehensive allocation details for all SHI funds are included in the BPS. Furthermore, to enhance healthcare delivery at the grassroots level, the PHC budget should be reviewed upwards to ensure sufficient funding for essential services.



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3. Enforcing transfer of equitable share as a first charge

We appreciate that the 2025 BPS has made a remarkable recognition that county transfers should be treated as the first charge. The importance of timely transfer of funds cannot be overemphasized because it will address disruptions in county operations and delivery of critical services in the health sector.

Recommendation: IPF and appeal that Parliament in its oversight and legislative role actualize the treatment of transfer to the county governments as a first charge. This calls for an expedited process of passing any legislation that would be required.

Sincerely,

James Muraguri

**Chief Executive Officer**

Institute of Public Finance

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Ref:TS007

4<sup>th</sup> March 2025

**Mr. Christopher Gitonga,**  
Assistant Clerk, Office of the Clerk of the Senate  
P. O. Box 41482-00100  
**NAIROBI.**

Dear Sir,

**RE: SUBMISSIONS ON THE 2025 BUDGET POLICY STATEMENT**

Greetings from the Institute for Social Accountability (TISA).

The Okoa Uchumi Campaign is a civil society platform working with stakeholders to redress Kenya's public debt crisis. The coalition seeks to push for political accountability, and bolster constitutional safeguards in public debt management, for debt sustainability through a balanced and equitable budget.

Following the call by your esteemed office to make submissions on the 2025 Budget Policy Statement for the FY 2025/26 - 2027/28 Budget, Okoa Uchumi is pleased to submit its comments and recommendations for your consideration. Our submissions underscore the necessity for an effective and robust Budget policy statement that upholds the standards set in Section 25 of the Public Finance Management (PFM) Act, 2012.

We believe our Okoa Uchumi's contributions will support the development of a robust, inclusive, and efficient budget policy framework for the 2025 fiscal year. We are available to shed more light on our submission through an oral presentation.

*Yours sincerely,*

**Diana Gichengo,**  
Executive Director,  
The Institute for Social Accountability (TISA)  
Convenor, Okoa Uchumi Campaign  
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## **Okoa Uchumi BPS Submissions to the Senate**

### **Introduction**

Pursuant to the call for public participation and submissions by the National Assembly, the following are submissions by Okoa Uchumi Campaign towards the 2025 Budget Policy Statement. The 2025 Budget Policy Statement (BPS) serves as a critical framework guiding Kenya's fiscal policies and economic priorities for the Medium-Term Expenditure Framework (MTEF) period 2025/26 - 2027/28. Developed under the Kenya Kwanza Administration, the BPS aligns with the Bottom-Up Economic Transformation Agenda (BETA) and Vision 2030's Fourth Medium-Term Plan. It aims to foster inclusive growth through strategic investments in key sectors such as agriculture, micro, small, and medium enterprises (MSMEs), and infrastructure development.

This document presents Okoa Uchumi's comments and recommendations on the 2025 BPS. Our analysis highlights the strengths, gaps, and areas requiring policy refinement to enhance fiscal sustainability, social equity, and economic resilience. We emphasize the need for transparent public participation, equitable resource allocation, and accountability in implementing the proposed measures.

Okoa Uchumi remains committed to advocating for sound public finance management, ensuring that Kenya's budget policies reflect the constitutional principles of inclusivity, sustainability, and good governance. OUC seeks to provide general recommendations for the improvement of the BPS around the following areas:

### **Fiscal Deficit**

We note with concern that the deficit provided in the draft BPS that the National Treasury released for public participation was Ksh 759.4 billion (3.9% of GDP). However, the BPS submitted to the National Assembly indicates that the deficit has grown to 831.0 billion (4.3% of GDP). Further, our calculation indicates that the real deficit will be even higher for the following reasons:

- i) The nominal GDP used in computing deficit is Ksh. 19,272.8 billion for FY 2025/26. However, we note that the projected nominal GDP by the end of FY

2024/25 is KSh. 17,434.5. With a projected GDP growth rate of 5.3%, the possible nominal GDP for FY 2025/26 should not exceed KSh. 18,358.5 billion. This analysis, therefore, indicates that the denominator (nominal GDP) used to compute the deficit is overestimated. In this regard, the fiscal deficit of 4.3% presented in the BPS is underestimated. There is need for clarity on how the GDP size calculations are arrived at; the numbers have moved from 14 trillion to 19 trillion in 3 years.

- ii) The actual ordinary revenue as at the end of FY 2023/24 was KSh. 2,288.9 billion. Given the slowdown in economic growth from 4.9% in 2023 to 4.6% in 2024, we project that revenue growth by the end of FY 2024/25 will slow down from 11.5% to a maximum of 8.5%, given the reported shortfalls in meeting the revenue targets by KRA. As a result, the projected ordinary revenue by the end of FY 2024/25 should not exceed KSh. 2,483.5 billion. Assuming an optimistic year 2025/26 where revenue growth goes to 10%, the possible ordinary revenue may not exceed KSh. 2,731.8 billion by end of FY 2025/26. In this regard, we are of the view that the projected ordinary revenue of KSh. 2,835.0 billion is overly optimistic. There will be a possible revenue shortfall of not less than KSh. 103.2 billion.
- iii) Given (i) and (ii) above, the nominal deficit including grants will not be less than KSh. 934.2 billion (831.0 billion + 103.2 billion). In this regard, the fiscal deficit including grants will not be less than 5.1% of GDP, higher than the National Treasury's 4.3% projection provided in the BPS 2025, assuming that the grants will flow as projected.
- iv) The nominal deficit excluding grants will amount to KSh. 980.5 billion (KSh. 877.3+103.2). Given the recent challenges with US Government based grants and a possible adoption of similar policies by other governments the deficit may exceed 5.4% of GDP.

In view of the above, if the BPS is approved as is, it will lead to two possible outcomes for the budget to be balanced. The first option would be additional taxation measures, which are more likely to be resisted by the citizens who already feel heavily overtaxed. The second option would be increased borrowing for a country with already limited space for external borrowing. At the same time, domestic borrowing has led to crowding out of the private sector, leading to a slowdown in economic activities as highlighted in the BPS 2025.

In this regard, we recommend that Parliament, through a resolution to direct the National Treasury, should do the following:

- Revise the nominal GDP numbers to not more than KSh. 18,358.5 billion.
- Revise the revenue projections and capture realistic ordinary revenues that do not exceed 2,731.8 billion.
- Rationalize expenditure to ensure that the fiscal deficit does not exceed 3.5% of GDP in line with the fiscal consolidation policy.
- Ensure consistency in the fiscal figures presented for public participation vis a vis those submitted to the National Assembly. Further, we note that the nominal GDP numbers used in table 2.6 are much lower than our projections and those used to compute the deficit in Annex Table 2. In addition, the expenditure numbers in Section 3.3 have a higher number of KSh. 4.336 trillion against a figure of KSh. 4.263 Trillion used across the document. This presents a discrepancy of approximately KSh. 73 billion which is unaccounted for.

### **Projected revenue**

Revenue projections for FY 2025/26 indicate total revenue, including Appropriations-in-Aid (A-i-A), of Ksh.3.38 trillion, representing an increase of Ksh.325.6 billion from the FY 2024/25 estimate of Ksh. 3.1 trillion. Ordinary revenue is expected to rise from Ksh. 2.57 trillion in FY 2024/25 to Ksh 2.83 trillion in FY 2025/26, an increase of Ksh. 259.1 billion. The anticipated growth in revenue is expected to be driven by changes in tax rates, exemptions, and the introduction of new levies as part of tax policy reforms. Additionally, enhancements in revenue administration, such as improved collection efficiency, automation, and stricter enforcement of tax compliance, are likely to contribute to the same. Historical trends, however, show revenue underperformance due to tax evasion, non-compliance, slow economic growth affecting tax receipts and public resistance to new tax measures, especially in the informal sector. In previous years, KRA has consistently missed revenue targets, necessitating supplementary budgets and increased borrowing. When these unrealistic revenue targets are missed, the government will eventually resort to more borrowing, further increasing the debt burden for the country.

The government should focus on strengthening revenue mobilization without overburdening the already overtaxed citizens by enhancing tax compliance and



efficiency rather than introducing new tax hikes. It should also leverage digital tax collection systems like e-TIMS and iTax to improve compliance.

### **Planned expenditure**

BPS 2025 projects total expenditure of Ksh. 4.26 trillion against the total revenue of Ksh. 3.38 trillion, resulting in a fiscal deficit of Ksh. 831.0 billion which is 4.3% of GDP. Over-ambitious expenditure beyond revenue only creates room for more borrowing to finance the deficit that most of the time, ends up only financing recurrent expenditure and not development expenditure due to wasteful spending and inadequate oversight in budget implementation.

To curb the growing fiscal deficit, the government needs to prioritize expenditure efficiency by reducing non-essential spending and focusing on productive investments that drive economic growth. The government should also implement stricter expenditure controls, enhance accountability in public spending, and adopt zero-based budgeting to ensure resources are allocated to high-priority programs effectively. In the past, incremental budgeting led to unnecessary spending which Zero Based Budgeting aims to fix, by ensuring every shilling spent is justified and supports the country's development goals. While Kenya's shift to Zero-based budgeting seeks to improve fiscal responsibility by requiring detailed justification for all spending, reducing waste, and focusing on priority areas, the government needs to provide a detailed outline of the non-essential expenses that will be cut.

### **Domestic Revenue Mobilization**

The BPS focuses on expanding the tax base through administrative and policy reforms, reducing tax expenditures, and leveraging technology to enhance compliance. The government should implement tax policies that balance revenue mobilization with affordability for citizens, particularly low-income groups and consider reducing taxes on essential goods while enhancing tax collection efficiency. Additionally, enhanced revenue mobilization may lead to higher taxes and increased compliance costs raising the cost of doing business and potentially straining Small and Medium Enterprises under stricter tax enforcement. Proposals for new tax measures, especially those with an employer contribution component continue to burden employees and businesses by increasing labor costs and discouraging investment. The Kenyan government has introduced a housing Levy, increased NSSF rates, and Social Health Insurance Fund

stifling businesses and pay slips that are already struggling under high costs and inflation. Despite public resistance, these tax measures have been imposed without consultation or public participation. Instead of overtaxing employers, the government should focus on reducing inefficiencies, curbing corruption, and creating business-friendly policies.

### **Budget Allocations and Priorities**

The BPS prioritizes MSMEs, agriculture, housing, and digital infrastructure under the BETA agenda. The government should ensure a balanced allocation between economic enablers and social welfare programs as well as increased transparency in budget justification. There is a need for robust mechanisms to monitor and evaluate development projects to guarantee that allocated funds translate into tangible benefits for the populace. There is also a need to strengthen budget monitoring mechanisms and ensure timely reporting on expenditure efficiency. Reduced budget allocation could slow economic growth, especially in sectors reliant on government contracts and subsidies, such as infrastructure and agriculture. Expenditure rationalization could also impact social services, leading to cuts in education subsidies, healthcare programs, and social protection funds, disproportionately affecting vulnerable populations. Additionally, if revenue targets are not met due to factors like economic slowdown or tax evasion, the government may resort to further borrowing, undermining deficit reduction efforts. Resistance from public sector workers and county governments over budget cuts could also pose significant implementation challenges, delaying the intended fiscal reforms.

### **Fiscal Consolidation**

The government plans to reduce total expenditure from 22.8% of GDP in FY 2024/25 to 22.1% in FY 2025/26 and recurrent expenditure from 16.9% to 16.1% over the same period, aiming at fiscal consolidation. Such reductions need to be carefully managed to avoid undermining essential public services since such indiscriminate cuts in recurrent spending could adversely affect essential sectors like healthcare, education, and social protection, which are vital for the well-being of citizens. Ksh.725.1 billion is allocated for development expenditure in FY 2025/26, representing 3.8% of GDP which is an increase from Ksh 589.8 billion in FY 2024/25.

The government should maintain transparency and accountability in the budgeting process, especially in preparation for Supplementary Budgets to prevent misallocation of resources and to build public trust in fiscal policies. Clarity on and actualization of the fiscal consolidation plan need to be provided to minimize the constant revision of budgets within the year and rampant misuse of approvals under Article 223 of the Constitution of Kenya by the National Treasury. Previous supplementary budgets have resulted in budget cuts for particularly the social sectors such as health; service delivery in these sectors heavily impacts the wellbeing of especially women and children and people with Disability

### **Devolution and Shareable Revenue**

The government through the BPS 2025 commits to to fully transfer all the devolved functions and enhance Own-Source Revenue collection efforts by counties to ensure the "funding follows functions" principle is implemented to reduce dependency on national transfers. It also outlines the division of revenue between the national government and county governments, ensuring that counties receive their fair share of funding to support devolved functions as guided by Article 203(1) of the Constitution.

The government should expedite the transfer of devolved functions and ensure timely disbursement of funds to counties to enhance service delivery. The BPS 2025 has not outlined plans to address the various financial challenges faced by counties, including delayed disbursements that disrupt service delivery and a persistent pending bills crisis that hampers economic activity. Additionally, the proportion of county revenue is expected to decline from 10.4% to 9.0% of GDP, raising concerns about the effectiveness of devolution. Furthermore, revenue allocations are still based on outdated FY 2020/21 audited revenues, despite calls for an update to reflect current economic realities.

### **Anti-Corruption**

The BPS highlights progress in anti-corruption efforts, reporting on complete investigations and asset recoveries. It contains government commitment to strengthening legal and institutional frameworks by proposing amendments to the Evidence Act and Criminal Procedure Code to fast-track corruption cases within six months and enhancing whistleblower protection through changes to the Witness Protection Act. It states that 377 corruption investigations were completed, 681 economic crime cases processed, Ksh 10.9 billion in losses averted, and Ksh 17.7 billion



in stolen public funds recovered. Plans are underway to introduce a financial surcharge policy to hold public officers personally liable for lost funds. Additionally, 37.77 million Kenyans have been sensitized on ethics and corruption, and asset declarations for public officials are being automated for real-time monitoring and public access.

There is a need to strengthen the independence of anti-corruption agencies and ensure that individuals with pending corruption cases are not appointed to public offices. There has been selective prosecution of corruption cases and political interference, especially in dropping charges against high-profile individuals. Key challenges remain in implementation, enforcement, and legal bottlenecks requiring the government to accelerate institutional reforms, enforce stricter penalties, and enhance public accountability to ensure effective governance and a corruption-free public sector.

### **Consolidated Fund Services**

The consolidated fund services account for a significant portion of the national budget, primarily for debt servicing, pensions, and salaries for constitutional officeholders. Notably, the allocation for public debt service increased to Ksh. 1.6 trillion up in FY 2025/26 from Ksh. 1.34 trillion in FY 2024/25. This means that public debt servicing will account for 67.5% of the total Consolidated Fund Services allocation against 10.1% (Ksh. 239.6 billion) allocated for pensions & constitutional services. The public debt allocation increased by Ksh. 265.8 billion due to rising external and domestic debt repayments.

### **Public Debt**

The government in the BPS commits to reducing public debt vulnerabilities through fiscal consolidation and improved revenue collection. External debt stock accounts for 26.7% of GDP, while domestic debt stands at 34.1% of GDP. Kenya's public debt is becoming unsustainable, with a large portion of revenue going towards debt service with the government having no clear plan to reduce this debt, raising long-term affordability concerns. The growing debt burden is a concern, and Kenyans need full disclosure of debt agreements and their impact on development. The National Assembly should seek a progress update on the Forensic Public Debt Audit being undertaken by the Office of the Auditor General and the National Treasury, including

the expected date of publishing. There should be an established transparent debt management framework with clear reporting on debt servicing obligations and future borrowing strategies. We also recommend the establishment of an independent public debt management office without being perceived as a subordinate office within the Ministry of National Treasury and Economic Planning. Further, parliament should amend section 62 (3) to make PDMO a fully autonomous office.

### **Public Participation**

The 2025 BPS underscores public participation as a legal requirement, using hearings, online consultations, and stakeholder engagements to gather input. It states that extensive public consultations were conducted in sector hearings and other forums. Key concerns included accessibility, consultation timelines, awareness, and inclusivity, with the government committing to improvements. Future enhancements focus on stronger oversight, transparency, and expanded digital engagement.

The government needs to strengthen the legal framework for public participation to ensure citizens' voices influence final budget decisions and ensure the implementation of binding mechanisms for government responsiveness. This aims to address the frequent disregard of public input, as seen in the recent Finance Bill 2024 discussions, where public opinion was outrightly overlooked. Additionally, the Public Finance Management Act can be amended to include provisions mandating the publication of all public debt engagements before contraction for a period of at least 30 days and a cost-benefit analysis for all public debt engagements setting out the short, medium and long-term benefits and costs of each loan.

### **Governance**

The BPS outlines how the government is implementing key reforms to strengthen public sector governance, enhance accountability, and improve service delivery. This includes a Unified Personal Identification System that aims to eliminate ghost workers and payroll fraud, while open governance measures mandate public disclosure of contracts and asset declarations. Legal and institutional reforms include strengthening oversight bodies and reviewing the Conflict-of-Interest Bill to prevent officials from conducting business with the government. Public service reforms will focus on

continuous vetting of officials and improving devolution for better fiscal discipline. Additionally, digital transformation efforts, such as expanding e-government services and online procurement systems are being implemented to boost transparency and efficiency.

Governance faces a myriad of challenges including slow implementation of reforms, weak enforcement of integrity laws, and poor coordination between national and county governments, leading to inefficiencies and unethical leadership. There is a need to fast-track Bills in Parliament like the Conflict-of-Interest Bill for transparency, enhance intergovernmental coordination to prevent resource conflicts, as well as expand digital governance tools to boost efficiency and reduce human interference in procurement.

### **Implementation of TSA**

The implementation of the Treasury Single Account will be spread over three years. County governments will transition in FY 2025/26, and then the remaining national government entities in FY 2026/27.

We welcome this plan and reiterate our support for the efficient adoption of TSA across all government entities to enhance transparency and accountability in public cash management. The government needs to expedite the implementation of TSA as outlined and ensure severe consequences for directorates or state agencies that may fail to conform with the guidelines as required.

### **Transition from cash to accrual accounting.**

The BPS highlights the transition to accrual accounting as a key reform for better cash management, transparency, and long-term planning. The roadmap is guided by IPSAS 33, in a three-year phased rollout which seeks to have all financial assets including bank accounts recognized in the first year of transition. All other assets including natural resources will be recognized in the second and third year of transition, meaning this is not a complete abandonment of cash accounting. Institutional readiness measures include revising the Standard Chart of Accounts and publishing asset measurement guidelines.



The BPS does not outline a risk mitigation plan for asset valuation and capacity building for officers. There is a need for the implementation of a phased capacity-building strategy for seamless adoption across government agencies.

### **Borrowing only for financing development expenditure.**

The 2025 BPS reaffirms the government's commitment to ensuring that borrowed funds are strictly allocated to development projects rather than recurrent costs, as mandated by Section 15(2)(c) of the PFM Act, 2012. Borrowing projections stand at Ksh 831.0 billion for FY 2025/26, and Ksh 692.9 billion over the medium term. Additionally, development expenditure is expected to rise to 30.5% of ministerial expenditures in FY 2025/26, aligning with the legal threshold. However, the National Treasury has indicated in the Budget Review and Outlook Paper that only 46% of borrowed funds in FY 2023/24 were actually used on development spending.

- c. Over the medium term, the national government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;**

In FY 2023/24, Ksh 350.7 billion (46.0 percent) out of total borrowing (Ksh 766.4 billion) were used for development expenditure purposes. The Government continues to maintain public debt at sustainable level consistent with the debt threshold which pegs public debt as a percentage of Gross Domestic Product (GDP) in net present value approved by Parliament.

Despite public debt vulnerabilities and high risk of debt distress, the Government is committed to continuous implementation of fiscal consolidation as outlined in the 2024 Budget Policy Statement (BPS) and Medium-Term Debt Management Strategy aimed at slowing the pace of public debt accumulation without compromising service delivery to citizens as it supports economic recovery.

Source: BROP 2024

The National Treasury should publicize the quarterly borrowing reports submitted to parliament as anticipated in PFM Act (National Government) Regulations 2015 220, 2 (c), detailing development allocations, including both external borrowing and domestic borrowing through T-Bills and Bonds and personalize non-compliance through legal reforms.

## **Deficit Financing Policy**

The government plans to mobilize resources from both domestic and external sources to meet its borrowing needs, focusing on concessional loans, and limiting non-concessional borrowing to specific projects. It also seeks to prioritize domestic borrowing including revamping the M-Akiba bond process to promote financial inclusion and to reduce exposure to foreign exchange risks.

Government prioritization of domestic borrowing to reduce foreign exchange risks could have negative economic consequences. This may crowd out the private sector, leading to limited credit availability and higher interest rates, which can slow economic growth. Additionally, domestic debt often comes with higher servicing costs, increasing the burden on taxpayers and reducing funds available for social services. Heavy domestic borrowing could also contribute to inflationary pressures and hinder long-term economic stability. Additionally, Kenya needs clear policies on how to mobilize and allocate funds for climate-related projects.

## **Agriculture & Food Security**

The document highlights agriculture as key to Kenya's economic transformation under BETA, with a special focus on increased food production, particularly in maize. It details government efforts to help smallholder farmers move from food deficit to surplus by providing subsidized inputs like fertilizer and seeds. It outlines the use of digital platforms to streamline input delivery and payments, doubling maize production from 30 million bags in 2022 to 61 million in 2023, with a projection of 74 million bags.

There is however a more urgent need to address economic access to food which has been hampered by the high cost of living, increased taxes on basic incomes, and the removal of food and fuel subsidies, which have reduced household purchasing power and made essential foods unaffordable for low-income families.

Additionally, the BPS shows 3% allocation of the public expenditure on Agriculture, Rural and Urban Development (ARUD). This low allocation indicates a lack of commitment on the side of the Kenyan Government to improve budget allocation as

per the Malabo declaration of 10% allocation to the Agricultural sector<sup>1</sup>, which Africa's head of States subscribed to. Agriculture as an integral sector contributed 21.8 percent of GDP in 2023<sup>2</sup>, hence there is a need to enhance the percentage of the budget allocation to transform agrifood systems, improve food security and ensure that citizens' Right to Food is upheld and met.

### **Support for Micro, Small & Medium Enterprises**

The BPS emphasizes the importance of the MSME sector in driving Kenya's BETA agenda by creating jobs and opportunities for the youth and marginalized groups. It highlights several challenges including limited access to finance, inadequate infrastructure, and regulatory constraints which the government is addressing by enhancing the Hustler Fund with Ksh. 60 billion for MSMEs and introducing a new SME-focused product. MSMEs are also being integrated into key value chains such as housing and construction, with expanded digital skills training and e-commerce access. The government has also embarked on the review of the Micro, Small Enterprise (MSE) 2020 Policy. The review is aimed at pulling down the barriers in the MSME sector that stifle business growth and development.

The government should provide clear timelines, the stakeholders who will be engaged, and the implementation approaches to ensure that the MSMEs benefit sustainably.

### **Health Sector.**

Increase the budgetary allocation to the health sector to comply with Abuja Declaration (Abuja Declaration (2001), a pledge by African Union countries to increase government health funding, by committing to allocate 15% of their government budgets to health. 15% of Kshs.4.2 Trillion is equivalent to Kshs.630 billion allocations to the Health Sector.

Prioritize domestic resource mobilization to address donor transition and enhance sustainability especially in TB, HIV, Malaria and Reproductive Maternal Neonatal Child Adolescent Health (RMNCAH).

Submitted by the undersigned members of the Okoa Uchumi Campaign;

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<sup>1</sup> 31247-doc-malabo\_declaration\_2014\_11\_26.pdf

<sup>2</sup> National-Agriculture-Production-Report-2024.pdf



1. The Institute for Social Accountability (TISA)
2. The East African Tax and Governance Network (EATGN)
3. Amnesty International Kenya
4. Centre for Fiscal Affairs (CFA)
5. Kenya Human Rights Commission (KHRC)
6. Bajeti Hub
7. Amil Africa
8. The Hummingbird Grassroots Centre
9. Good Health Community Programmes
10. Kadibo Community Social Justice Center
11. Bunge Mashinani Initiative


 (2) DDSEC (BL)  
 Kindly deal  
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 (1) DSFC  
 programmes@mzalendo.com

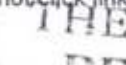
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THE SENATE  
RECEIVED  
05 MAR 2025  
DIRECTOR, COMMITTEE ON INTELLIGENCE  
(DSEC)

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01/03/2015

the Financial  
(13) *Mr. G. Singh*  
in violation *Kindly see*  
until the FY *SL*  
*05/03/25*

Any increase in the remunerations and benefits paid to State officers (who are already extremely very well financially rewarded, in comparison to all other Kenyans), for FY 2025/2026 would lead to the continued violation of the Constitution. It would further worsen the unfairness in the earnings between State officers and the rest of Kenyans.

Any increase in the remunerations and benefits for State officers for the FY 2025/2026 would further exacerbate the dire state of public finances in the country. It is notable that the Government intends to bridge any deficit in the FY 2025/2026 budget through more borrowing. It is unconstitutional and unconscionable to be borrowing money while at the same time increasing the remuneration and benefits of persons already very well paid.

In view of the above and many other calls for the available public money, the Senate should not approve any proposed increase in the remuneration and benefits payable to State officers for FY 2025/2026.

Instead, any money that would have been spent in such an increase should be allocated to meet the very many other more pressing needs facing the people of Kenya.

Kindly bring my submissions to the relevant committee of the Senate.

If I may suggest, for the future, the Senate should consider holding joint consultation with the National Assembly when the subject matter relates to the same issue. This will avoid confusing the public and be a better use of people's time and available resources.

With best wishes and kind regards,

**Eliud Matindi**

**[Bavance13@gmail.com](mailto:Bavance13@gmail.com)**



03<sup>RD</sup> March 2025

The Clerk of the Senate

P.O. Box 41842 00100

NAIROBI.

Dear Sir,

**SUBMISSION ON 2025 BUDGET POLICY STATEMENT & MEDIUM-TERM DEBT MANAGEMENT STRATEGY**

I wish to submit my representations on the above referenced Statement and Strategy in respect of 2025.

I request that you include in the budget the construction of:

1. A flyover at the roundabout of Kenyatta Hospital / City Mortuary roundabout similar to the one done at T-Mall / St. Barnados.
2. A flyover at the junction of Prestige Centre / Yaya intersection similar to the one constructed at the T-Mall / St. Barnados.

**Justification**

The traffic on the newly dualled Ngong Road has increased tremendously.

The on-going construction of the interchange at Junction Mall will partially improve the traffic along Ngong Road.

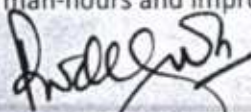
However the traffic snarl up at the Kenyatta / City Mortuary roundabout and Prestige Centre / Yaya intersection is heavy and causing massive delays. The traffic sometimes piles up all the way from Prestige Centre to near City Mortuary, causing traffic jam back to Hurlingham and Valley Road.

The traffic jam from Ngong/ Karen towards Prestige Centre sometimes goes back to Adams Arcade.

It would be very helpful for users of Ngong Road- **both ways**- if the two interchanges are constructed at these two intersections.

It would save a lot of man-hours and improve mobility and hence improve economic activity.

Yours Sincerely,



PETER NJOROGE - 0722 705 117 - pndegwa99@gmail.com

Cc: Kenva Roads Board



Submitted to: The Clerk of the Senate

Date: 4/03/2025

From: Ronyo Kelvin

### Introduction

This memorandum presents critical concerns and strong proposals regarding Kenya's **2025 Budget Policy Statement** and **2025 Medium-Term Debt Management Strategy**. The country is currently facing serious economic challenges, including **unsustainable public debt, high unemployment, excessive taxation, poor healthcare and education systems, mismanagement of public funds, corruption, ghost workers, lack of government accountability, and wasteful government spending**. These issues must be urgently addressed to ensure sustainable economic growth, better service delivery, and financial relief for ordinary Kenyans.

### Key Concerns

Submitted to: The Clerk of the Senate

Date:

4/03/2025

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### Introduction

This memorandum presents critical concerns and strong proposals regarding Kenya's **2025 Budget Policy Statement** and **2025 Medium-Term Debt Management Strategy**. The country is currently facing serious economic challenges, including **unsustainable public debt, high unemployment, excessive taxation, poor healthcare and education systems, mismanagement of public funds, corruption, ghost workers, lack of government accountability, and wasteful government spending**. These issues must be urgently addressed to ensure sustainable economic growth, better service delivery, and financial relief for ordinary Kenyans.

### Key Concerns

#### 1. High Public Debt and Unsustainable Borrowing

- A large percentage of revenue is going toward debt servicing instead of development.
- Continued borrowing without proper utilization of funds.
- Poor negotiation of loan terms leading to expensive debt burdens.

#### 2. High Unemployment and Economic Hardship

- Millions of Kenyan youths remain jobless despite having qualifications.



- Government policies have not stimulated job creation in key industries like manufacturing, agriculture, and technology.

### 3. Excessive Taxation and Burden on Citizens

- Rising taxation (e.g., VAT increases and new levies) is making life unaffordable.
- Illegal deductions from government workers' salaries to fund the **Affordable Housing Project**.
- High fuel prices, PAYE, and corporate taxes are discouraging investment and growth.

### 4. Poor Healthcare System

- The **Social Health Insurance Fund (SHIF/SHA)** is poorly structured and should be abolished.
- **NHIF should be reinstated**, but with strong reforms to eliminate corruption and inefficiencies.
- Public hospitals lack essential medicines and equipment.

### 5. Unaffordable and Poor-Quality Education

- The **new university funding model should be abolished** because it increases the financial burden on students.
- The Competency-Based Curriculum (CBC) is not well implemented and lacks proper funding.

### 6. Mismanagement of Public Funds and Corruption

- Budgetary allocations do not reach intended projects due to corruption.
- Ghost workers continue to drain public resources.
- Fake contracts and inflated tenders are used to embezzle public funds.
- **Politicians should be legally prohibited from receiving government tenders.**

### 7. Wasteful Government Spending

- **The Affordable Housing Project should be abolished** as it is a misallocation of funds.
- **Bursaries should no longer be allocated to MPs, governors, or the president** to prevent misuse.
- Foreign travel by government officials should be **reduced by 50% unless absolutely necessary.**

- The **creation of the Prime Minister's office** should be stopped to avoid additional government expenditure.
- The **State House budget** should be reduced by 50% to curb unnecessary spending.
- The number of **protection details** for all elected leaders, including the president, should be reduced.

#### 8. Overstaffing and Inefficiencies in Government

- **All Principal Secretaries (PSs)** should be removed as they are a waste of public funds.
- The **number of Cabinet Secretaries (CSs)** should be reduced to 8, with strict qualifications based on expertise.
- A **Government Efficiency Department** should be created, **fully independent and led by elite professionals** from the business sector, ensuring that only the best and most qualified individuals drive policy implementation.

### Proposed Solutions

#### 1. Debt Management and Fiscal Discipline

- Establish strict debt ceilings to prevent excessive borrowing.
- Renegotiate expensive debts and prioritize concessional loans over commercial loans.
- Enhance transparency in loan agreements and ensure public participation in debt decisions.

#### 2. Job Creation and Economic Growth

- Introduce incentives for local industries to create employment.
- Invest in youth entrepreneurship programs and provide tax holidays for startups.
- Revamp the agricultural sector to create jobs and enhance food security.

#### 3. Tax Reform and Relief for Citizens

- Reduce VAT and introduce tax breaks for small businesses.
- Lower income tax for middle-class earners to increase disposable income.
- Remove the **Affordable Housing Tax Deduction** and ensure that salaries remain untouched.

#### 4. Healthcare Sector Reforms

- **Abolish SHIF/SHA and reinstate NHIF with strict reforms** to eliminate corruption.
- Increase budgetary allocation to public hospitals to improve services.
- Strengthen NHIF to provide universal healthcare for all Kenyans.

#### 5. Education Sector Improvements

- **Abolish the new university funding model** and reinstate affordable higher education.
- Allocate more resources to improve learning infrastructure.
- Fully fund CBC to make it accessible and beneficial.

#### 6. Anti-Corruption and Accountability Measures

- **Prohibit politicians from receiving government tenders to eliminate conflicts of interest.**
- Strengthen the Ethics and Anti-Corruption Commission (EACC) to prosecute corrupt officials.
- Introduce a **public digital portal for tracking government expenditures.**
- Enforce strict penalties for those misappropriating public funds.

#### 7. Restructuring Government for Efficiency

- **Reduce the number of CSs to 8**, each chosen based on expertise in their field.
- **Abolish the PS positions** to reduce redundancy and save public funds.
- **Establish an independent Government Efficiency Department**, led by top professionals from the private sector.
- **Reduce government protection details**, including for the president, to cut costs.
- **Reduce foreign travel by 50% for all government officials unless absolutely necessary.**

#### Conclusion

The **2025 Budget Policy Statement and the Medium-Term Debt Management Strategy** should prioritize reducing government wastage, abolishing unnecessary taxation, restoring efficiency in service delivery, and implementing strict accountability measures. The recommendations outlined in this memorandum will



help restore economic stability, reduce the cost of living, and build public trust in government policies.

**Submitted by:**

Ronyo Kelvin/ Nile Group

GenZs and millennial Chief of staff





REPUBLIC OF KENYA



## PUBLIC SERVICE COMMISSION

### REPORT ON THE 2025 BUDGET POLICY STATEMENT TO THE SENATE STANDING COMMITTEE ON FINANCE & BUDGET

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MONDAY, 10<sup>TH</sup> MARCH, 2025 AT 11:10AM  
FOUR POINTS BY SHERATON (JKIA), NAIROBI

*Reform, Perform, Transform Kenya*

Website:  
[www.publicservice.go.ke](http://www.publicservice.go.ke)  
Email: [psck@publicservice.go.ke](mailto:psck@publicservice.go.ke)  
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Public Service Commission  
Twitter: @PSCKenya



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**PRESENTATION TO THE SENATE STANDING COMMITTEE ON FINANCE AND  
BUDGET ON THE PUBLIC SERVICE COMMISSION (VOTE 2071) 2025 BUDGET POLICY  
STATEMENT (BPS) – 10<sup>TH</sup> MARCH, 2025**

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## **BACKGROUND**

The Senate through letter Ref. SEN/DSEC/F&B/2025/014(f), dated 6<sup>th</sup> March, 2025 (copy attached) invited the Public Service Commission (PSC) to appear before the Standing Committee on Finance and Budget on 10<sup>th</sup> March, 2025 to consider the 2025 Budget Policy Statement (BPS).

The Commission is required to submit a report on the following:

- *Proposals on the funds required to be allocated by Parliament to enable effective performance of its mandate functions.*

## **1.0 MANDATE, OBJECTIVES AND FUNCTIONS**

The Commission's overall objective is to assist the government in pursuing better performance in the public service in Kenya. In the ten years of its operations as an independent Constitutional Commission, the PSC has successfully established itself as a key player in Kenya's policy arena in public service performance.

### **1.1 Mandate**

The Public Service Commission (PSC) is an independent Commission established under Article 233 of the Constitution of Kenya.

The mandate of the Commission includes the establishment and abolition of offices, provision of competent human resources, promotion of good governance and ensuring efficiency and effectiveness in the provision of quality services in the public service.

The mandate of the Commission is spelt out in Articles 234, 155(3)(a), 158(2)(3) and (4), 171(2), 230(2)(b) and 236 of the Constitution. Among the key functions and powers of the Commission set out in Article 234 of the Constitution and the enabling legislation is to ensure that the public service is efficient and effective and develop human resources in the public service. In discharging its mandate, the Commission is guided by the values and principles in Articles 10 and 232 of the Constitution, the Public Service Commission Act of 2017, the Public Service Values and Principles Act of 2015 and other relevant legislations.

## 1.2 Functions

Under Article 234, the Constitution of Kenya assigns the Commission the following functions:

- a) Subject to the Constitution and legislation:
  - i. Establish and abolish offices in the public service, and
  - ii. Appoint persons to hold or act in those offices, and to confirm appointments;
- b) Exercise disciplinary control over and remove persons holding or acting in those offices;
- c) Promote the values and principles of public service referred to in Articles 10 and 232 throughout the public service;
- d) Investigate, monitor and evaluate the organization, administration and personnel practices of the public service;
- e) Ensure that the public service is efficient and effective;
- f) Develop human resources in the public service;
- g) Review and make recommendations to the national government in respect of conditions of service, code of conduct and qualifications of officers in the public service;
- h) Evaluate and report to the President and Parliament on the extent to which the values and principles referred to in Articles 10 and 232 are complied with in the public service;
- i) Hear and determine appeals in respect of county governments' public service; and
- j) Perform any other functions and exercise any other powers conferred by national legislation.

## 2.0 BUDGET POLICY STATEMENT – FY 2025/26 BUDGET ESTIMATES

### 2.1 Budget Policy Statement 2025 Resource Allocation

During the FY 2025/26 and MTEF Budget preparation, the Commission presented a resource requirement of Kshs. 6,020.1m for FY 2025/26 as shown in Table 2.1. However, only Kshs. 3,600.4m was allocated as follows:

a) Recurrent Expenditure	-	Kshs. 3,565.1m
b) Development Expenditure	-	Kshs. 35.3m

### 2.2 Recurrent Expenditure

The Commission's Recurrent Expenditure budget of Kshs. 3,565.1m is allocated as follows:

a) Compensation of Employees (277)	-	Kshs. 1,047.5m - (29.4%)
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b) Public Service Internship Programme (Stipends) -	Kshs. 2,000.0m - (56.1%)
c) Other Recurrent Expenditure -	Kshs. 517.6m - (14.5%)

As shown above, only **14.5%** of the Commission's recurrent expenditure budget is dedicated to Operations & Maintenance to execute core mandate programmes. The inadequate budget allocation to operational areas has in the past adversely affected the implementation of the Commission's mandate and functions.

### 2.3 Development Expenditure – Proposed Capital Projects

In the 2025 BPS, the Commission has been allocated Kshs. 35.3m for Development Expenditure.

The Commission plans to utilize this amount to refurbish the Old Commission House by undertaking the following refurbishment and renovation works:

1. Refurbishment and renovation of interview rooms at an estimated cost of Kshs. 12.3m.
2. Modernization of the main entrance reception to align/standardize it with the new office block including related mechanical, plumbing, electrical works and assorted office furniture/equipment at an estimated cost of Kshs. 20m.
3. Repairing and servicing of the firefighting equipment at an estimated cost of Kshs. 3m.

*Table 2.1: Summary of Budget Requirements Vs Allocation by Economic Classification – FY 2025/26  
(Amount Kshs. Million)*

Economic Classification	Approved Estimates	Resource Requirement Estimates	Resource Allocation Estimates	Shortfall
	2024/25	2025/26	2025/26	2025/26
	A	B	C	D=B-C
	Kshs. M	Kshs. M	Kshs. M	Kshs. M
<b>1. Recurrent Expenditure</b>	<b>3,476.5</b>	<b>5,974.8</b>	<b>3,565.1</b>	<b>2,409.7</b>
Compensation of Employees	2,990.7	4,232.7	3,047.5	1,185.2
Use of goods and services	465.4	1,304.1	490.1	814.0
Other Recurrent	20.4	438.1	27.5	410.6
<b>2. Development Expenditure</b>	<b>-</b>	<b>45.3</b>	<b>35.3</b>	<b>10.0</b>
Acquisition of Non-Financial Assets	-	45.3	35.3	10.0
<b>Total</b>	<b>3,476.5</b>	<b>6,020.1</b>	<b>3,600.4</b>	<b>2,419.7</b>

### 3.0 SUMMARY OF EXPENDITURE BY PROGRAMMES AND SUB-PROGRAMMES

Table 3.1: Summary of Budget Requirements Vs Allocation by Programmes and Sub Programmes

Programme	Revised Estimates	Requirement	Resource Allocation	Shortfall
	2024/25	2025/26	2025/26	2025/26
	Kshs. Million	Kshs. Million	Kshs. Million	Kshs. Million
<b>Programme 1: General Administration, Planning &amp; Support Services</b>				
Sub Programme (SP)				
SP 1.1: Administration	764.2	1,774.6	892.4	882.2
SP 1.2: Board Management Services	37.0	55.3	46.6	8.7
<b>Total Expenditure - Programme 1</b>	<b>801.1</b>	<b>1,829.9</b>	<b>939.0</b>	<b>890.9</b>
<b>Programme 2: Human Resource Management &amp; Development</b>				
Sub Programme (SP)				
SP 2.1: Establishment and Management Consultancy Services	60.7	86.4	66.9	19.5
SP 2.2: Human Resource Management	222.8	348.5	222.1	126.4
SP 2.3: Human Resource Development	2,159.5	3,350.0	2,162.5	1,187.5
<b>Total Expenditure - Programme 2</b>	<b>2,443.0</b>	<b>3,784.8</b>	<b>2,451.6</b>	<b>1,333.4</b>
<b>Programme 3: Governance and National Values</b>				
Sub Programme (SP)				
SP 3.1: Compliance and Quality Assurance	78.9	140.5	98.2	42.3
SP 3.2: Ethics, Governance and National values	70.0	81.9	42.7	39.2
<b>Total Expenditure - Programme 3</b>	<b>149.0</b>	<b>222.4</b>	<b>140.9</b>	<b>81.5</b>
<b>Programme 4: Performance Management</b>				
Sub Programme (SP)				
SP4.1: Head Quarters	48.8	83.9	43.2	40.7
<b>Total Expenditure - Programme 4</b>	<b>48.8</b>	<b>83.9</b>	<b>43.2</b>	<b>40.7</b>
<b>Programme 5: Administration of Quasi-Judicial Functions</b>				
Sub Programme (SP)				
SP 5.1: Court Litigation & Regulations	26.2	59.1	15.8	43.3
SP 5.2: Admin of County Appeals	8.5	40.0	9.9	30.1
<b>Total Expenditure - Programme 5</b>	<b>34.7</b>	<b>99.1</b>	<b>25.8</b>	<b>73.3</b>
<b>Total Expenditure of Vote 2071</b>	<b>3,476.5</b>	<b>6,020.1</b>	<b>3,600.4</b>	<b>2,419.7</b>

## 4.0 UNDERFUNDED AND UNFUNDED KEY PRIORITIES

### 4.1 Underfunded and Unfunded Key Priorities

The Commission has identified four key areas that are underfunded and unfunded by a total of **Kshs. 558.1m**, as summarized in Table 4.1.

*Table 4.1: Key Underfunded and Unfunded Priorities*

	Key Priority	Programme	Budget Shortfall Kshs. Million
1	Recruitment of additional staff: Implementation of the New Commission Organizational Structure	<b>Programme 1:</b> General Administration, Planning and Support Services	185.20
2	Public Service Internship Programme (PSIP): Operational costs	<b>Programme 2:</b> Human Resource Management & Development	200.00
3	Court Litigation & Administration of County, University and State Corporations Appeals – <i>New Programme effective FY 2023/24.</i>	<b>Programme 5:</b> Administration of Quasi-Judicial Functions – New Programme effective FY 2023/24	72.90
4	Public Service Emerging Leaders Fellowship (PSELF) Programme	<b>Programme 2:</b> Human Resource Management & Development	100.00
	<b>Total Budget Shortfall</b>		<b>558.10</b>



## 4.2 Underfunded and Unfunded Key Priorities - Explanatory and Justification Notes

Table 4.2 shows the Commission's detailed underfunded and unfunded budget priorities with justification/explanatory notes.

*Table 4.2: Detailed Schedule of Underfunded and Unfunded Key Priorities – FY 2025/26*

	Key Priority	Budget Programme	Approved FY 2024/25 Kshs. Millions	Requirement FY 2025/26 Kshs. Millions	Allocation FY 2025/26 Kshs. Millions	Shortfall FY 2025/26 Kshs. Millions	Remarks & Justification Notes
			A	B	C	D=B-C	
	<b>UNDERFUNDED PRIORITIES</b>						
1	Recruitment of additional staff; Implementation of the New Commission Organizational Structure	Programme 1: General Administration, Planning and Support Services	990.7	1,232.70	1,047.50	185.20	<p>The Commission has approved a new organizational structure with a staff establishment of 491 officers. Staff in-post is currently at 277 (56% of the approved establishment). The new structure is aimed at strengthening delivery of the Commission's expanded mandate and functions. The low staff capacity has indeed affected the Commission's performance in delivery of its mandate.</p> <p>The new structure has been aligned to the mandate areas in line with the five Budget Programmes. The new structure will be implemented in phases. During Phase II, which is planned for FY 2025/26, the</p>

	Key Priority	Budget Programme	Approved FY 2024/25 Kshs. Millions	Requirement FY 2025/26 Kshs. Millions	Allocation FY 2025/26 Kshs. Millions	Shortfall FY 2025/26 Kshs. Millions	Remarks & Justification Notes
			A	B	C	D=B-C	
							Commission has identified critical positions to be filled.  This phase will require Kshs. 185.20m in PE, pension, medical, and other benefits.
2	Public Service Internship Programme (PSIP)	Programme 2: Human Resource Management & Development	2,000.00	2,200.00	2,000.00	200.00	The Commission was allocated Kshs. 2 billion to cater for PSIP during FY 2025/26.  Whereas resources amounting to Kshs. 2 billion have been allocated for interns' monthly stipends, the Commission requires Kshs. 200m for operations of the programme. The operations of the programme include the recruitment process, payroll Management system, M&E, induction, capacity building for MDAs supervisory and mentorship teams.
3	Court Litigation & Administration of County, University and State	Programme 5: Administration of Quasi-Judicial Functions – New	34.70	94.60	21.70	72.90	Under its mandate, the Commission is required to receive appeals from Counties, Public Universities and State Corporations. These appeals have

Key Priority	Budget Programme	Approved FY 2024/25 Kshs. Millions	Requirement FY 2025/26 Kshs. Millions	Allocation FY 2025/26 Kshs. Millions	Shortfall FY 2025/26 Kshs. Millions	Remarks & Justification Notes
		A	B	C	D=B-C	
Corporations Appeals	Programme effective FY 2023/24					<p>been increasing at a very high rate. Due to resource constraints, the Commission is not able to conduct the appeals at the areas of origin especially from Counties to mitigate the costs of the appellants.</p> <p>In addition, for most of the legal matters, the PSC is usually enjoined in cases requiring the Commission to file responses and attend Courts across the country. These appeals have continued to pile up with a huge backlog at the moment. This is a new programme approved by the National Treasury effective FY 2023/24. An additional Kshs. 72.90m is required to enable the Commission to execute this function. The programme remains underfunded since inception.</p>
Total Requirements for Underfunded Key Priorities		3,025.40	3,527.30	3,069.20	458.10	



Key Priority	Budget Programme	Approved FY 2024/25 Kshs. Millions	Requirement FY 2025/26 Kshs. Millions	Allocation FY 2025/26 Kshs. Millions	Shortfall FY 2025/26 Kshs. Millions	Remarks & Justification Notes
		A	B	C	D=B-C	
<b>UNFUNDED BUDGET PRIORITIES</b>						
4 Public Service Emerging Leaders Fellowship Programme (PSELF)	Programme 2: Human Resource Management & Development	-	100.00	-	100.00	<p>The Commission, in partnership with Emerging Leaders Foundation Africa, has been implementing the Public Service Emerging Leaders Fellowship since 2022. So far, 116 fellows have successfully graduated from this programme.</p> <p>The fellowship is currently experiencing severe funding constraints after the funding partner pulled out leaving a fundamental budgetary deficit. The overall beneficiary of this programme is the Kenya Government as the fellows are drawn from the public service.</p> <p>To ensure continuity of this initiative, the Commission requests for special consideration and allocation of Kshs. 100m so that Cohort 3 fellows can be appointed and onboarded. The interviews have already been conducted. Appointments and</p>

	Key Priority	Budget Programme	Approved FY 2024/25 Kshs. Millions	Requirement FY 2025/26 Kshs. Millions	Allocation FY 2025/26 Kshs. Millions	Shortfall FY 2025/26 Kshs. Millions	Remarks & Justification Notes
			A	B	C	D=B-C	
							deployment pending availability of resources. Otherwise, the programme will come to a halt.
Total for Unfunded Budget Priorities						100.00	
Total Underfunded and Unfunded Budget Priorities						558.10	

## 5.0 INDICATIVE PERFORMANCE TARGETS LINKED TO THE POLICIES AND PROGRAMMES IN THE BUDGET POLICY STATEMENT

The Commission will implement its targets through the five budget programmes with corresponding outcomes. The programmes are:

### 5.1 General Administration, Planning and Support Services Programme

- i)* Prepare and submit Annual Report, by 31<sup>st</sup> December 2025, to the President and Parliament on the operations of the Commission in compliance with Article 254(i) of the Constitution and Section 90 of the Public Service Commission Act, 2017;
- ii)* Establish and expand regional virtual interview and service delivery centers across the country;
- iii)* Improve ICT infrastructure, systems, facilities and digital platforms to facilitate online interviews of candidates and other Commission programmes;
- iv)* Implement provisions of the PSC Communication Strategy;
- v)* Process requests from MDAs and communicate Board decisions;
- vi)* Undertake research for innovative, efficient and effective discharge of the Commission's functions; and
- vii)* Refurbish old Commission House.

### 5.2 Human Resource Management and Development Programme

- i)* Develop and review organizational structures and staff establishment for MDAs; State Corporations; and Public Universities
- ii)* Develop and review career guidelines for the public service;
- iii)* Undertake appointment and promotions for public service and ensure representation of PWDs, gender, minority and marginalized groups in the public service;
- iv)* Implement outreach programmes to increase representation of PWDs, minority and marginalized groups in the public service;
- v)* Recruit and recommend candidates for appointment to vacant positions in various Constitutional Commissions, Independent Offices, Public Universities and other statutory bodies;
- vi)* Implement Public Service Internship Programme and Public Service Emerging Leaders Fellowship Programme;
- vii)* Develop, review and disseminate human resource management and development policies and guidelines to the service;
- viii)* Hear and determine discipline and appeal cases from MDAs;



- ix)* Provide technical support and human resource capacity building to MDAs and county governments;
- x)* Undertake periodic job evaluations in the public service.
- xi)* Review and make recommendations to the national government in respect to conditions of service, code of conduct and qualification of officers in the public service;
- xii)* Carry out authentication of academic certificates in the public service;
- xiii)* Review curricula, administer and manage promotional examinations in the civil service; and
- xiv)* Develop and implement HR Master plan for the public service.

### **5.3 Governance and National Values Programme**

- i)* Report to the President and Parliament on the extent to which the values and principles are complied with in the public service in compliance with Article 234 (2)(h) of the Constitution;
- ii)* Promote values and principles under Article 10 and 232 of the Constitution;
- iii)* Conduct annual and ad hoc compliance and payroll audits in MDAs;
- iv)* Undertake work-place investigations on organization, administration and personnel practices in the public service (Ministries, State departments, State Corporations, TVET Institutions and Public Universities and Colleges);
- v)* Conduct quarterly monitoring and evaluation of implementation of HR policies issued to MDAs;
- vi)* Follow up on non-compliance on financial declaration of income, assets and liabilities by public servants; and
- vii)* Develop and disseminate a Standardized Citizen Service Delivery Charter for the public service.

### **5.4 Performance and Productivity Management Programme**

- i.* Review business processes in selected MDAs and make recommendations for improved service delivery;
- ii.* Develop and maintain an Integrated Performance Management system for the public service;
- iii.* Implement Public Service Commission (Performance Management) Regulations, 2021; and
- iv.* Implement the Annual Public Service Excellence Award (PSEA) scheme.

## 5.5 Administration of Quasi-Judicial Functions

1.200 chs.  
2.500 Eyer  
3.140 chs.

- i). Hear and determine appeals from county governments.
- ii). Hear and determine appeals from state corporations and Public Universities.
- iii). Administer alternative dispute resolution mechanism for appeals from county governments, state corporations and public universities;
- iv). Sensitization on handling and hearing of appeals from county governments, state corporations and public universities;
- v). Attending domestic and international courts to represent the Public Service Commission;
- vi). Administer alternative dispute resolution mechanism when directed by courts;
- vii). Develop and disseminate Public Service Commission (Human Resource Data Management) Regulations;
- viii). Develop and disseminate Affirmative Action Regulations;
- ix). Review and disseminate the Public Service Commission (Removal of the Director of Public Prosecutions) Regulations, 2017
- x). Develop and disseminate Public Service Commission (Human Resource Management) Act.

## 6.0 KEY POLICIES AND REGULATIONS

The Commission will anchor its programmes on the following key policies and regulations:

- 1) Public Service Commission Act, 2017;
- 2) Public Service Commission Strategic Plan 2025-2030;
- 3) Public Service Commission Regulations, 2020;
- 4) Revised Discipline Manual for the Public Service, 2022
- 5) The Public Service Commission (County Government Public Services Appeals Procedures) Regulations, 2022;
- 6) The Public Service Code of Conduct and Ethics, 2016;
- 7) Public Service Commission (Performance Management) Regulations, 2021;
- 8) Performance Rewards and Sanctions Framework for the Public Service May 2016;
- 9) Framework for the Development and Review of Terms and Conditions of Service in the Public Service May 2016;
- 10) Framework for the Implementation of Values and Principles in Articles 10 and 232 of the Constitution in the Public Service Public Service Commission Republic of Kenya - 2015;

- 11) Diversity Policy for the Public Service May 2016;
- 12) Human Resource Development Policy for the Public Service June 2015;
- 13) Human Resource Policies and Procedures Manual for the Public Service May 2016;
- 14) Guidelines on Establishment and Abolition of Offices in the Public Service, May 2015;
- 15) Guidelines on Design of Organization Structures in the Public Service, May 2015;
- 16) Guidelines on Declaration of Income, Assets and Liabilities May 2009;
- 17) Internship Policy and Guidelines for the Public Service May 2016;
- 18) Guidelines on Secondment in the Public Service October 2016;
- 19) Guidelines on Management of Public Service Internship Programme - October 2019;
- 20) Human Resource Planning Succession Management Strategy for the Public Service May, 2017;
- 21) Training Manual for the Revised Administrative Officers Examination Syllabus for the service; 2019;
- 22) Reviewed Guidelines on Public Service Excellence Awards Scheme for the public Service;
- 23) Performance Management Framework for National Government;
- 24) Commission's Communication Strategy and Branding Guidelines; and
- 25) Risk Management Policy and Framework for the Commission

## 7.0 RECOMMENDATION ON 2025 BUDGET POLICY STATEMENT

The Public Service Commission would like to request Parliament to consider and approve the Commission's Budget Estimates as contained in the 2025 Budget Policy Statement as follows:

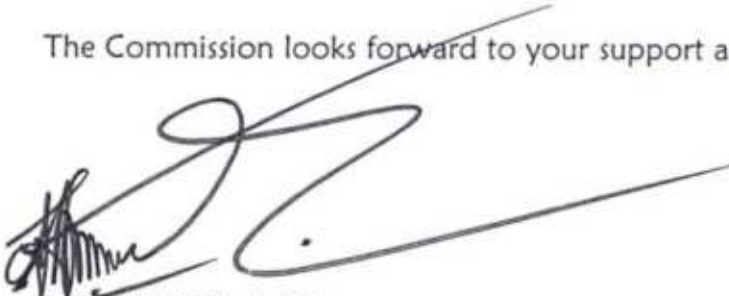
- 1) Recurrent Expenditure: Kshs. 3,565.10m.
- 2) Development Expenditure: Kshs. 35.30m.
- 3) Additional resources amounting to Kshs. 558.1m to cater for the following underfunded and unfunded key priorities:
  - a) **Programme 1:** General Administration, Planning & Support Services – Kshs. 185.20m to cater for the ongoing implementation of the new organization structure;
  - b) **Programme 2:** Human Resource Management & Development: Kshs. 200m for operations of the Public Service Internship Programme;
  - c) **Programme 5:** Administration of Quasi-Judicial Functions: Kshs. 72.90m for court litigation, regulations, and administration of appeals; and



- d) Programme 2: Human Resource Management & Development: Kshs. 100m for the sustainability of the Public Service Emerging Leaders Fellowship.

In conclusion, on behalf of the Commission, I would like to thank the Hon. Chair and the Committee for the invitation to appear and apprise members on the 2025 Budget Policy Statement.

The Commission looks forward to your support and cooperation.

A handwritten signature in black ink, appearing to be 'Paul Famba', with a long horizontal stroke extending to the right.

PAUL FAMBA, MBS

COMMISSION SECRETARY/CEO

10<sup>th</sup> March, 2025

REPUBLIC OF KENYA

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**The Senate**  
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P. O. Box 41842-00100  
NAIROBI, Kenya

**PARLIAMENT  
OFFICE OF THE CLERK OF THE SENATE**

Ref. SEN/DSEC/F&B/2025/014(f)

6<sup>th</sup> March, 2025

**Mr. Paul Famba, MBS,**  
Commission Secretary/ CEO,  
Public Service Commission,  
Commission House,  
Harambe Avenue,  
**NAIROBI.**

Dear *Madam,*

**RE: INVITATION TO A MEETING OF THE FINANCE AND BUDGET  
COMMITTEE TO SUBMIT VIEWS ON THE 2025 BUDGET POLICY  
STATEMENT**

The Standing Committee on Finance and Budget is established pursuant to standing order 228(3) of the Senate Standing Orders and is mandated-

- a) *to investigate, inquire into and report on all matters relating to coordination, control and monitoring of the county budgets and to examine-*
  - i) *the Budget Policy Statement presented to the Senate;*
  - ii) *and report on the budget allocated to constitutional commissions and independent offices;*
  - iii) *the Division of Revenue Bill, the County Allocation of Revenue Bill and the cash disbursement schedule for county governments; and*
  - iv) *and consider all matters related to resolutions and Bills for appropriations, share of national revenue amongst the counties and all matters concerning the national budget, including public finance and monetary policies and public debt, planning and development policy;*
- b) *pursuant to Article 228 (6) of the Constitution, to examine the report of the Controller of Budget on the implementation of the budgets of county governments.*

The Standing Committee on Finance and Budget is currently considering the 2025 Budget Policy Statement. The 2025 Budget Policy Statement sets out the broad strategic priorities



and policy goals that will guide the national government and county governments in preparing their budgets for Financial Year 2025/2026 and over the medium term.

Additionally, at its Mid-Term Assessment and Fourth Session Planning Retreat held on 5<sup>th</sup> and 6<sup>th</sup> February, 2025, the Senate passed a resolution regarding the implementation of Article 249(3) of the Constitution, which requires Parliament to allocate adequate funds to enable each constitutional commission and independent office to perform its functions.

Pursuant to the provisions of Article 118(1)(b) of the Constitution and standing order 186(6) of the Senate Standing Orders and further noting the resolution of the Senate, the Committee resolved to invite you to a meeting to submit any representations or recommendations that you may have regarding the 2025 Budget Policy Statement and in particular, to submit your proposals on the funds required to be allocated by Parliament to enable the effective performance of your functions.


The purpose of this letter is to invite you to a meeting of the Committee that will be held on **Monday, 10<sup>th</sup> March, 2025 at 11.10 a.m.** The meeting will be held at the **Four Points by Sheraton, at the Jomo Kenyatta International Airport (JKIA), Nairobi.**

The Committee further requests that you submit any documents on this matter **on or before Monday, 10<sup>th</sup> March, 2025, by email**, on the address: [clerk.senate@parliament.go.ke/financebudgetcomm.senate@parliament.go.ke](mailto:clerk.senate@parliament.go.ke/financebudgetcomm.senate@parliament.go.ke).

**Mr. Christopher Gitonga, Clerk Assistant (Cell Number – 0723 443437),** is the Clerk to the Committee and is responsible for all arrangements relating to this matter.

Yours

*Sincerely,*

 **J.M. NYEGENYE, CBS,**  
**CLERK OF THE SENATE.**



**THE COMMISSION ON  
ADMINISTRATIVE JUSTICE**



*"Hata mnyonge ana haki"*

**A PRESENTATION TO THE SENATE STANDING  
COMMITTEE ON FINANCE AND BUDGET  
ON THE CONSIDERATION OF THE BUDGET POLICY  
STATEMENT (BPS) 2025**

**BY**

**THE COMMISSION ON ADMINISTRATIVE JUSTICE**

**10<sup>TH</sup> MARCH, 2025**

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## 1.1 INTRODUCTION

The Commission on Administrative Justice (CAJ) also referred to as "Office of the Ombudsman", is a Constitutional Commission anchored under Article 59(4) of the Constitution. It is mandated to promote and enforce administrative justice and the right to information, as per the Commission on Administrative Justice Act, 2011 and the Access to Information Act, 2016. The Commission provides an alternative avenue for dispute resolution, which is affordable. Further, the Commission has the mandate to implement the Fair Administrative Action Act, 2015 following operationalization of Article 47 of the Constitution.

## 1.2 ANALYSIS OF THE BUDGET POLICY STATEMENT (BPS) 2025

### Key policies underlying the expenditure ceilings in the 2025 BPS

Honourable Members, the Commission falls under the Public Administration and International Relations Sector. During the Resource bidding, the Sector considered the following general principles that guided the prioritization and resource allocation criteria: -

1. Programmes that enhance value chain and linkage to BETA priorities including but not limited to;
  - i. Degree to which a programme addresses job creation and poverty reduction;
  - ii. Degree to which a programme addresses the core mandate of MDAs;
  - iii. Programmes that support mitigation and adaptation of climate change;
2. Linkage of the programmes with the priorities of Medium-Term Plan IV of the Vision 2030;
3. Presidential Directives and Cabinet Decisions;

- 
4. Completion of on-going projects, stalled projects and payment of verified pending bills;
  5. Cost effectiveness, efficiency and sustainability of the programme; and
  6. Requirements for furtherance and implementation of the Constitution.

Promotion of administrative justice and the right to information resonates with the afore-mentioned criteria, given that the programme aims to enhance effective and efficient service delivery through alternative dispute resolution mechanism, that is affordable to citizens, as opposed to the legal process which is costly. It is worthwhile to note that the Commission is spearheading the open government initiative, which is one of the key priorities of the Government in the Fourth Medium Term Plan. Towards this end, the Commission will endeavor to scale-up promotion of the right to information, and enhance oversight and enforcement of the Access to Information Act, 2016 at the county and national levels. This will foster transparency and information-sharing in the public and private sectors.

**Honorable Members**, the Budget Policy Statement 2025 proposes a budgetary allocation of **KES. 676.2 Million** for the Commission in the 2025/26 Financial Year, against our resource requirement of KES 1.4 Billion. The proposed budgetary allocation falls short by **KES 728.1 Million** which signifies **52% deficit**. It is worthwhile to note that **KES. 485.2 Million** (72%) of the proposed allocation is for Personnel Emoluments which leaves a paltry **KES. 191.0 Million** (28%) for operations and maintenance. Table 1 presents the summarized analysis of our resource requirement *vis-à-vis* the proposed allocation in the BPS, by economic classification for the 2025/26-2027/28 medium term period.



**Table 1: Resource requirement and allocation by economic classification**

COMMISSION ON ADMINISTRATIVE JUSTICE								
Allocation by Economic Classification		Approved Budget	Resource Requirement			Resource Allocation		
		2024/25	2025/26	2026/27	2027/28	2025/26	2026/27	2027/28
<b>P.44:</b>	Promotion of Administrative Justice	636.5	1,404.3	1,500.9	1,615.0	676.2	699.6	724.1
	Gross	636.5	1,404.3	1,500.9	1,615.0	676.2	699.6	724.1
	Compensation of Employees	471.1	485.2	499.8	515.5	485.2	499.8	515.5
	Use of goods and services	165.4	919.1	1,001.1	1,099.5	191.0	199.8	208.6
<b>Total of Vote 2131</b>		<b>636.5</b>	<b>1,404.3</b>	<b>1,500.9</b>	<b>1,615.0</b>	<b>676.2</b>	<b>699.6</b>	<b>724.1</b>

**Honorable Members,** An analysis of the allocations highlighted in Table. 1 indicates a wide resource gap between the Commission's resource requirement and the proposed allocation by **KES. 728.1 Million** which is **52% deficit**. The resource gap will no doubt inhibit the Commission's effort to discharge its mandate effectively. Given that out of the proposed allocation **KES.485.2 Million** (72%) is for personnel emoluments, while **KES. 191.0 Million** (28%) is for operations and maintenance which includes **KES. 126.6 Million** for the mandatory expenditure such as rent, utilities, insurance, service gratuity and contracted cleaning services, only a paltry **KES. 64.4 Million** is earmarked for programme work.

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### 1.3 INDICATIVE PERFORMANCE TARGETS LINKED TO THE POLICIES AND PROGRAMMES IN THE BPS 2025

**Honorable Members**, in the 2025/26 financial year, the Commission intends to utilize the allocated funds under one programme – **Promotion of administrative justice**. The programme will have three sub-programmes namely:

- (i) General Administration and Support Services
- (ii) Administrative Justice Services
- (iii) Access to Information Services

**The priority activities to be undertaken under the programme are: -**

- i. Resolution of public complaints on maladministration;
- ii. Determination of appeals on requests for information, promotion of open government initiative and information-sharing including development of the annual state of openness report as envisaged in the Bottom Up Economic Transformation Agenda (BETA);
- iii. Automation and digitization of the Commission's services;
- iv. Reporting to Parliament on the status of implementation of Access to Information Act, 2016 and resolution of complaints;
- v. Public education and awareness creation on access to information and administrative justice;
- vi. Decentralization of the Ombudsman services;
- vii. Provision of technical support to Government Ministries, Departments, Agencies (MDAs) and County governments to strengthen their complaint handling systems, through training, monitoring and evaluation; and
- viii. Research and investigations.

A summary of actual outputs achieved by the Commission relative to the approved targets is as indicated in **Annex I**.

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## 2.0 BUDGET IMPLEMENTATION STATUS AS AT 31<sup>ST</sup> DECEMBER 2024

The Commission having implemented the Promotion on Administration programme for the 1<sup>st</sup> half year 1<sup>st</sup> July- 31<sup>st</sup> December 2024/25 submits as follows:

### a) Cumulative financial performance

The Commission has expended a total of **KES. 291, 212,518** out of the total budget of **KES. 636, 521,142** allocated for the 2024/25 financial year; representing a **46%** absorption rate. It is worthwhile to note that the Commission has made progress in implementation during the third quarter and that as at 17<sup>th</sup> February 2025, the Commission had expended a total of **KES.350, 166,938** out of the approved budget of **KES.636, 521,142** for the 2024/25 financial year; representing a **55%** absorption rate.

The detailed cumulative financial performance report as at 31<sup>st</sup> December 2024 is shown as **Annex II**.

### b) Actual outputs achieved relative to the approved targets in the 2024/25 Program Based Budget

The Commission has achieved the following outputs relative to the approved targets in the 2024/25 financial year's Program Based Budget;

- (i) Dispensed administrative justice for aggrieved consumers of public services, through handling of 3,064 complaints, out of which 1,468 were resolved;
- (ii) Determined 99 applications on access to information, out of a total of 99 appeals lodged during the current financial year;
- (iii) Sensitized 3.5 million people on the mandate and policies of the Commission through engagements in the print, electronic and social media as well as non-state actors and key stakeholders' forums;



- 
- (iv) Strengthened oversight at the Counties through decentralization of the Ombudsman services. Towards this goal, one branch office in Makueni County was established; and
  - (v) Enhanced the capacity of Government Departments Agencies (MDAs) and Counties to handle complaints, through certification of 370 public MDACs on resolution of complaints indicator, under the public sector's performance contracting framework.

### **3.0 CHALLENGES AND RECOMMENDATIONS**

The Commission has continued to face a number of challenges, which has hindered achievement of some of the planned activities as follows: -

#### **(i) Budgetary constraints**

The wide resource gap between the Commission's requirements and budgetary allocations continues to impede the Commission's endeavour to provide effective services, thus adversely affecting: -

- (a) Internal institutional capacity which has been overstretched in terms of staffing levels and subsequently translating to service delivery costs. The Commission has a total of **121** (41%) staff members in post against the approved staff establishment of **292**. More resources should be allocated under personnel emoluments, to enable the Commission fortify its human resource capacity;
- (b) Curtailed outreach activities which aim at providing public education, awareness creation, monitoring of service delivery at the Counties and provision of services through mobile clinics;
- (c) Accessing the budgetary allocation on advertising under the Government Advertising Agency (GAA) remains a big challenge, while the allocation has not been in tandem with the needs of the Commission. This has adversely affected our endeavor to conduct a multi-faceted

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public education and awareness that includes print and electronic media; and

- (d) Obsolete ICT infrastructure that has hampered automation, digitization of records and the complaints handling system. To enable the Commission to leverage on ICT and comply with the Government directive on digitization of public service delivery, there is need to enhance the budgetary allocation on Purchase of ICT equipment and software.

## **(ii) Pending bills**

The Commission carried forward pending bills amounting to **KES. 3,171,769**, from the 2023/24 financial year occasioned by budgetary cuts that affected existing service costs contracts. The pending bills adversely affected the current financial year's budgetary allocation as they formed a first charge.

## **(iii) Unreliable record management system in public institutions**

Most of the public institutions manage their records manually, which hinders efficient retrieval and information sharing. This continues to pose a challenge towards timely processing of requests and appeals on information. There is need therefore, to allocate adequate resources on digitization of records to Government Ministries, Departments, Agencies and Counties (MDACs) to enable them comply with Section 17 (3C) of Access to Information Act, 2016 on digitization of records and the directive to digitize government services.

## **4.0 UNDERFUNDED PRIORITY ACTIVITIES**

**Honorable Members**, as indicated earlier, the gap between our resource requirement and the proposed allocation in the BPS 2025 is huge. There is need to review the proposed allocation, in order to accommodate unfunded key priorities, amounting to KES. 222 million as contained in the PAIR Sector Report. However, the Commission is cognizant of the prevailing economic challenges

hence, we are requesting for less than the amount indicated, as per the table below.

**Table 2: Priority under-funded activities**

No.	Activity	Amount (KES)
1.	Promotion of open Governance in Public Administration	23,000,000.00
2.	Automation and Digitization of Ombudsman Services	50,000,000.00
3.	Review of the Commission's legal framework	28,000,000.00
4.	Decentralization of Ombudsman services (Establishment of two County offices)	47,000,000.00
5.	Public education and awareness creation	12,000,000.00
6.	Ombudsman Outreach Services	20,000,000
6.	Foreign travel	28,000,000.00
	<b>Total</b>	<b>208,000,000.00</b>

## JUSTIFICATION FOR ADDITIONAL FUNDS

### 1. Promotion of Open Government

The Government's Bottom-up Economic transformation agenda is keen on promoting open government, through information-sharing and publishing an annual state of openness report. As the Agent with the responsibility of promotion and enforcement of access to information, the Commission on 22<sup>nd</sup> May 2024, launched the *State of Administration Justice & Access to information report (2012-2023)* that essentially highlighted among other things the state of "openness" in Kenya and hence our a key role, towards actualization of this important Government objective. To this end, the Commission intends to scale-up its oversight role and public education at the national and county levels, on the implementation of the Access to Information Act. The Commission intends to conduct a baseline survey to determine the status, and to provide technical assistance to the Counties



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to enable them domesticate the model law on access to information. These activities will require adequate resources, to enable the Commission deliver on its obligation. The Commission will enhance its oversight role at the counties, through frequent impromptu spot checks on service delivery, in public institutions. **Honorable Members**, this approach has started bearing fruit, as evidenced by the immediate action taken to resolve delayed payment of pensions to retirees, who had launched complaints with the Commission and the overwhelming support of the Commission from the public and key stakeholders. This followed the recent spot check conducted at the Pensions Department, by the Commission.

## **2. Automation and Digitization of Ombudsman Services**

The Commission developed a dynamic Complaint Management Information System (CMIS), which was officially launched on 24<sup>th</sup> May 2022. However, only the public portal has been activated, as the system requires modern ICT infrastructure to operate efficiently. However, the current infrastructure is obsolete and is unable to support the new system. To enable the Commission, roll out the CMIS, there is need to upgrade its ICT infrastructure. The System will enable public institutions address public complaints in real time and therefore enhance efficiency. Additional funds are therefore required, to enable the Commission comply with the Government endeavor to digitize public services.

## **3. Review of the Commission's legal framework**

The Commission's constitutive Act (CAJ Act 2011) is due for review pursuant to the Statutory Instruments Act 2023. Post implementation of ATI Act, 2016, salient gaps affecting effective implementation have been identified and hence the need to review the ATI regulations. To achieve this objective, additional resources are required to conduct research and public

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participation before the CAJ Act and ATI regulations are reviewed and approved for use.

#### **4. Decentralization of Ombudsman Services**

In our commitment to support the objects of devolution and specifically the aspect of bringing services closer to the people, the Commission has been intent on decentralizing its services. To actualize this, the strategy of the Commission is to establish two additional offices every financial year. The additional funds therefore, will enable the Commission to acquire office space and the attendant requisite resources.

#### **5. Public Education and Awareness Creation**

The Commission intends to scale up public education and awareness creation on the right to information and administrative justice to raise public awareness. To achieve this, the Commission will employ a multi-pronged approach which will include use of print, electronic, social media and public fora in dissemination of IEC materials. This will enhance the uptake of alternative dispute resolution mechanism and empower the citizens with information, to enable them participate effectively on public policy formulation. The Commission will also educate the duty bearers both in private and public sectors, on their obligation towards promoting access to information. Adequate resources will therefore be required to enable the Commission carry out the planned activities effectively.

#### **6. Foreign travel**

The Commission is a member of the International Ombudsman Institute (IOI) and African Ombudsman and Mediators Association (AOMA). The Commission also serves in the Executive Committee of the International Commission of Information Commissioners (ICIC) and the African Network

of Information Commissioners (ANIC). Further, the Commission being the institution mandated by statute to provide oversight on Access to Information, has membership both at the steering and technical committee level of the Open Government Partnership (OGP) to provide and receive the support needed for success in the implementation of the commitments. CAJ spearheads the meetings on the Access to Information Commitment and is also a Commitment Co-Lead for the Resiliency Commitment. Therefore, membership to these international organizations require resources on foreign travel on the basis that the Commission represents the country in international meetings which are held in different countries to meet national and international obligations.

## 5.0 CONCLUSION

**Honorable Members**, the Commission is appealing to this honorable Committee, to kindly consider and allocate our modest request for additional funds, as itemized in Table 2 above. The Commission highly appreciates your continued support.



**MERCY K. WAMBUA, OGW**  
**COMMISSION SECRETARY/CEO**



# ANNEX I

## VOTE: 2131: THE COMMISSION ON ADMINISTRATIVE JUSTICE

### ANNEX I: Programmes, Sub-Programmes, Outputs, and Key Performance Indicators

Programme	Delivery Unit	Key output	Key Performance Indicators	Annual Target for FY2024/25	Actual Achievement at as at 31 <sup>st</sup> December 2024	Annual Target for FY 2025/26	Annual Target for FY 2026/27	Annual Target for FY 2027/28	Remarks
Programme 1: Promotion of Administrative Justice									
Programme Outcome: Effective Public Service Delivery and Accountability									
SP 1.1: General Administration and Support Services	Headquarters Administrative Services	Ombudsman office network decentralized	Number of additional regional offices and service delivery points	2	1	2	2	2	One branch office opened in Makueni
		Sensitized and educated public on administrative justice and access to information matters.	Number of persons sensitized. (Millions)	3.0	3.5	1.5	2.0	2.3	The Commission leveraged on partnerships
SP 1.2: Administrative Justice Services	Headquarters Administrative Services	Public complaints on maladministration resolved.	Percentage of complaints resolved.	100	47.9	100	100	100	3,064 public complaints handled
		Advisory Opinions on administrative justice & access to information matters	Number of advisory opinions issued	5	0	4	4	4	Resource constraints
SP 1.3: Access to Information Services	Headquarters Administrative Services	Accessed information by citizens	Percentage of applications for review on request for information determined	100	100	100	100	100	99 appeals on access to information determined



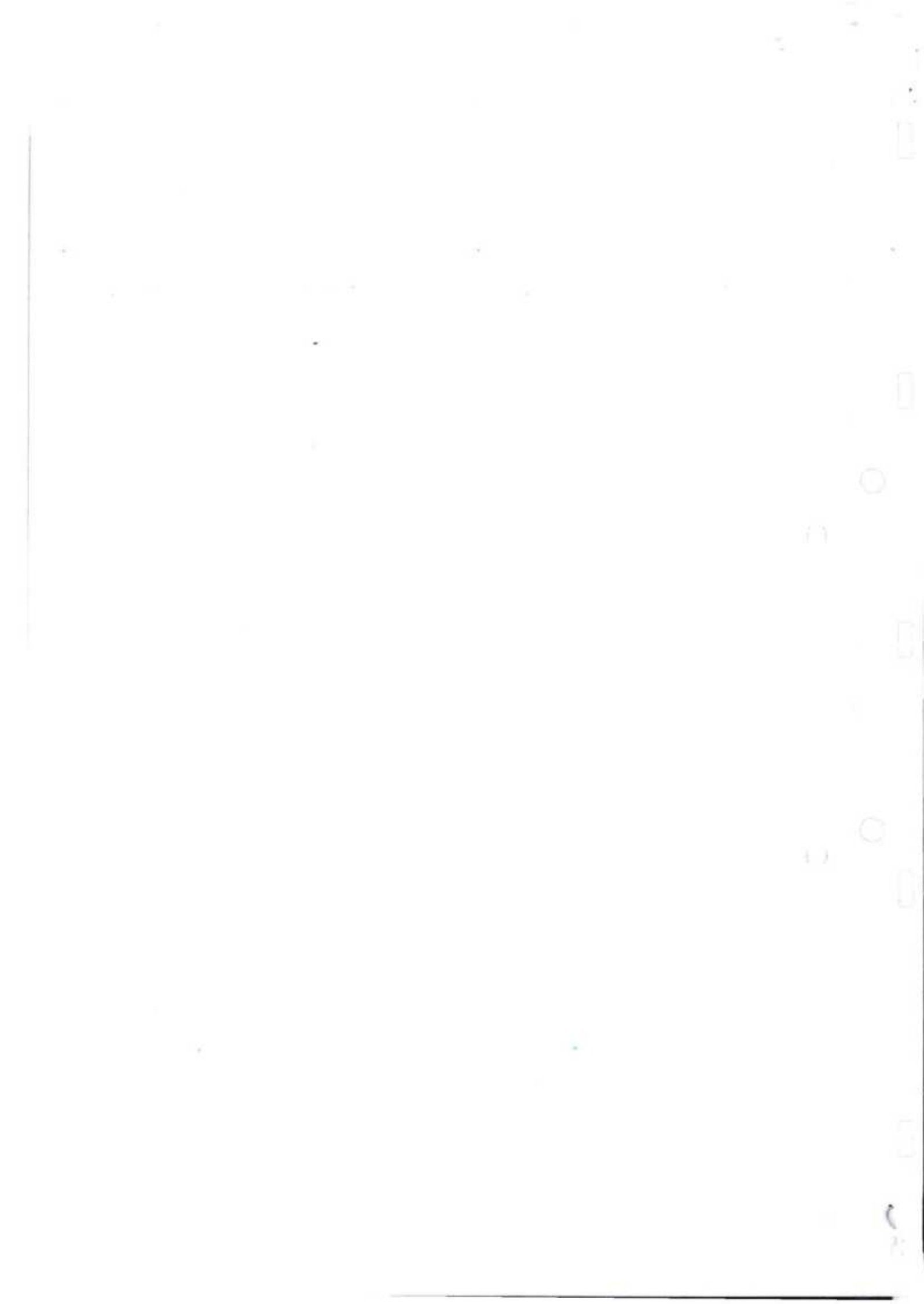
# ANNEX II

VOTE R2131 THE COMMISSION ON ADMINISTRATIVE JUSTICE										
RECURRENT EXPENDITURE STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO DEC-24										
ITEM	TITLE AND DETAILS	Printed Annual Estimates	Supplementary Budget	Revised Annual Estimates	Released Budget (QTRs 1-2)	Cumulative Expenditure (QTRs 1-2)	Outstanding Commitments (QTRs 1-2)	Total Payment Commitments (QTRs 1-2)	Balance as at 31ST DEC 2024	Absorption Rate
		Kes				Kes	Kes	Kes	Kes	Percentage
2110101	Basic Salaries - Civil Service	310,451,789	-	310,451,789	155,225,894	147,959,393	-	147,959,393	7,286,501	48%
2110201	Contractual Employees	9,360,000	-	9,360,000	4,680,000	3,867,377	-	3,867,377	812,623	41%
2110301	House Allowance	46,281,010	-	46,281,010	23,140,505	22,510,612	-	22,510,612	629,893	49%
2110307	Hardship Allowance	1,497,000	-	1,497,000	748,500	671,345	-	671,345	77,155	45%
2110310	Top-up Allowance	7,974,000	-	7,974,000	3,987,000	2,614,311	-	2,614,311	1,372,689	33%
2110313	Entertainment Allowance	1,332,000	-	1,332,000	666,000	572,000	-	572,000	94,000	43%
2110314	Transport Allowance	21,180,036	-	21,180,036	10,590,018	10,411,914	-	10,411,914	178,104	49%
2110315	Extraneous Allowance	2,554,000	-	2,554,000	1,277,000	1,227,800	-	1,227,800	49,200	48%
2110320	Leave Allowance	2,351,000	-	2,351,000	1,175,500	1,175,500	-	1,175,500.00	-	50%
2120101	Employer Contributions to National Social Security Fund	3,214,080	-	3,214,080	1,607,040	1,555,200	-	1,555,200	51,840	48%
2120103	Employer Contribution to Staff Pensions Scheme	59,425,357	-	59,425,357	29,712,678	21,754,359	-	21,754,359	7,955,319	37%
2120104	Employers Contribution to National Housing Fund	5,402,928	-	5,402,928	2,701,464	2,355,993	-	2,355,993	345,471	44%
2120105	Employer's Contribution to National Industrial Training Fund	76,800	-	76,800	38,400	38,350	-	38,350	50	50%
	<b>Sub-total Personnel Emoluments</b>	<b>471,100,000</b>	<b>-</b>	<b>471,100,000</b>	<b>235,549,999</b>	<b>216,714,154</b>	<b>-</b>	<b>216,714,154</b>	<b>18,835,845</b>	<b>46%</b>
2210101	Electricity	4,000,000	-	4,000,000	2,000,000	1,903,756	10,000	1,913,756	86,244	48%
2210102	Water and Sewerage Charges	6,000	-	6,000	3,000	-	-	-	3,000	0%
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	3,250,000	(650,000)	2,600,000	1,300,000	923,627	-	923,627	376,373	35%
2210202	Internet Connections	1,200,000	(240,000)	960,000	480,000	391,267	49,300	440,567	39,433	46%
2210203	Courier & Postal Services	2,000,000	(399,999)	1,600,000	800,000	631,560	9,450	641,050	198,972	40%
2210204	Leased Communication Lines	500,000	(100,000)	400,000	200,000	199,875	-	199,875	125	50%
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,001,511	(1,500,755)	1,500,755	750,378	708,290	34,900	741,190	9,188	49%
2210302	Accommodation - Domestic Travel	6,026,000	(3,013,000)	3,013,000	1,506,500	1,499,260	-	1,499,260	7,240	50%
2210303	Daily Subsistence Allowance	8,000,001	(4,000,002)	3,999,999	2,000,000	1,993,740	-	1,993,740	6,260	50%



ITEM	TITLE AND DETAILS	Printed Annual Estimates	Supplementary Budget	Revised Annual Estimates	Released Budget (QTRs 1-2)	Cumulative Expenditure (QTRs 1-2)	Outstanding Commitments (QTRs 1-2)	Total Payment Commitments (QTRs 1-2)	Balance as at 31ST DEC 2024	Absorption Rate
2210502	Publishing & Printing Services	1,500,000	-	1,500,000	750,000	46,000	632,100	677,100	72,900	45%
2210503	Subscriptions to Newspapers, Magazines and Periodicals	500,000	-	500,000	250,000	7,920	60	7,960	242,020	2%
2210600	Trade Shows and Exhibitions	450,000	-	450,000	225,000	152,340	-	152,340	72,760	34%
2210603	Rents and Rates - Non-Residential	64,000,000	-	64,000,000	32,000,000	17,577,407	1,040,130	18,617,537	13,382,463	29%
2210604	Hire of Transport, Equipment	3,700,000	-	3,700,000	1,850,000	1,272,567	-	1,272,567	577,333	34%
2210701	Travel Allowance	1,098,000	(219,600)	878,400	439,200	-	-	-	439,200	0%
2210702	Production and Printing of Training Materials	1,000,000	(200,000)	800,000	400,000	-	181,000	181,000	219,000	23%
2210704	Hire of Training Facilities and Equipment	1,500,000	(300,000)	1,200,000	600,000	-	-	-	600,000	0%
2210710	Accommodation Allowance	1,400,000	(280,001)	1,119,999	560,000	427,140	-	427,140	132,860	38%
2210711	Tuition Fees Allowance	1,750,000	(350,000)	1,400,000	700,000	654,098	-	654,098	45,902	47%
2210801	Catering Services (receptions), Accommodation, Gifts, Food and	4,000,000	(2,000,000)	2,000,000	1,000,000	791,390	206,000	997,390	2,810	50%
2210802	Boards, Committees, Conferences and Seminars	5,000,004	(2,500,003)	2,500,001	1,250,000	1,166,200	63,200	1,249,400	800	50%
2210901	Group Personal Insurance	1,750,000	-	1,750,000	1,750,000	-	1,750,000	1,750,000	-	100%
2210903	Plant, Equipment and Machinery Insurance	1,000,000	-	1,000,000	1,000,000	-	1,000,000	1,000,000	-	100%
2210904	Motor Vehicle Insurance	2,250,000	-	2,250,000	2,250,000	254,892	1,995,108	2,250,000	-	100%
2210910	Medical Insurance	21,149,964	-	21,149,964	21,149,964	21,149,860	-	21,149,860	124	100%
2211009	Education and Library Supplies	400,000	-	400,000	200,000	-	-	-	200,000	0%
2211016	Purchase of Uniforms and Clothing - Staff	750,000	-	750,000	375,000	-	-	-	375,000	0%
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	2,450,000	-	2,450,000	1,225,000	466,418	630,723	1,067,141	127,858	45%
2211102	Supplies and Accessories for Computers and Printers	2,500,000	-	2,500,000	1,250,000	973,552	-	973,552	276,448	39%
2211103	Sanitary and Cleaning Materials, Supplies and Services	225,000	-	225,000	112,500	26,542	40,000	66,542	45,958	30%
2211201	Refined Fuels and Lubricants for Transport	4,000,000	-	4,000,000	2,000,000	1,969,844	-	1,969,844	30,156	49%
2211301	Bank Service Commission and Charges	12,000	-	12,000	6,000	1,310	-	1,310	4,690	11%
2211306	Contracted Guards and Cleaning Services	4,900,000	-	4,900,000	2,400,000	1,850,357	-	1,850,357	749,643	34%
2211308	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	3,400,000	(3,400,000)	-	-	-	-	-	-	

ITEM	TITLE AND DETAILS	Printed Annual Estimates	Supplementary Budget	Revised Annual Estimates	Released Budget (QTRs 1-2)	Cumulative Expenditure (QTRs 1-2)	Outstanding Commitments (QTRs 1-2)	Total Payment Commitments (QTRs 1-2)	Balance as at 31ST DEC 2024	Absorption Rate
2211308	Legal Dues/Fees, Arbitration and Compensation Payments	801,000	-	801,000	400,500	214,200	168,000	383,200	17,200	48%
2211310	Contracted Professional Services	3,000,000	(600,000)	2,400,000	1,200,000	833,515	-	833,515	366,485	35%
2211318	Wireless Expenses	850,000	-	850,000	425,000	-	-	-	425,000	0%
2211321	Parking charges	400,000	-	400,000	200,000	24,000	8,000	32,000	188,000	8%
2211322	Binding of Records	330,000	-	330,000	185,000	70,880	-	70,880	94,120	21%
2220101	Maintenance Expenses - Motor Vehicles	2,500,000	-	2,500,000	1,350,000	871,220	301,910	1,173,130	76,870	47%
2220201	Maintenance of Plant, Machinery and Equipment (including Ifts)	75,000	-	75,000	37,500	-	-	-	37,500	0%
2220202	Maintenance of Office Furniture and Equipment	200,000	-	200,000	100,000	19,400	20,000	39,400	60,600	20%
2220205	Maintenance of Buildings and Structures - Non-Residential	400,000	(200,000)	200,000	100,000.00	64,330	28,250	93,080	6,920	47%
2220210	Maintenance of Computers, Software, and Networks	1,500,000	-	1,500,000	750,000	660,384	88,999	749,383	917	50%
2710102	Gratuity - Civil Servants	12,000,000	-	12,000,000	8,000,000	4,828,968	-	4,828,968	1,373,032	39%
3110302	Refurbishment of Non-Residential Buildings	3,000,000	(3,000,000)	-	-	-	-	-	-	-
3111001	Purchase of Office Furniture and Fittings	2,000,000	(2,000,000)	-	-	-	-	-	-	-
3111009	Purchase of other Office Equipment	500,000	(500,000)	-	-	-	-	-	-	-
3111111	Purchase of ICT Networking and Communication Equipment	4,000,000	-	4,000,000	2,000,000	-	1,744,019	1,744,019	255,981	64%
3111112	Purchase of Software	750,000	-	750,000	375,000	-	254,886	254,886	130,114	34%
	Sub-total Operations & Maintenance	190,874,500	(25,453,358)	165,421,142	95,785,584	64,222,629	10,275,735	74,498,364	21,287,200	45%
	GRAND TOTAL	681,974,800	(25,453,358)	656,521,442	331,335,943	280,524,783	10,275,735	291,212,518	40,132,045	46%







# National Gender and Equality Commission

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NGEC/CS/SEN/VOL. I (25)

**J.M Nyegenye, CBS**  
Clerk of the Senate  
Main Parliament Buildings  
P.O Box 41842-00100  
NAIROBI

10<sup>th</sup> March, 2025



Dear *Nyegenye*

## MEETING OF THE FINANCE AND BUDGET COMMITTEE TO SUBMIT VIEWS ON THE 2025 BUDGET POLICY STATEMENT (BPS)

The National Gender and Equality Commission (NGEC) is a Constitutional Commission established pursuant to Article 59 (4) & (5) of the Constitution of Kenya, 2010. It is operationalized by the National Gender and Equality Commission Act, 2011.

We acknowledge your letter Ref. No. SEN/DSEC/F&B/2025/014(0) of 9<sup>th</sup> March, 2025.

The National Gender and Equality Commission (NGEC) will appear before the Senate to provide its views and recommendations.

Thank you for your continued support.

Yours

**Purity Ngina, PhD, MBS**  
**COMMISSION SECRETARY/CEO**

REPUBLIC OF KENYA



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PARLIAMENT  
OFFICE OF THE CLERK OF THE SENATE

The Senate  
Clerk's Chambers  
Parliament Buildings  
P. O. Box 41842-00100  
NAIROBI, Kenya



Ref. SEN/DSEC/F&B/2025/014(a)

9<sup>th</sup> March, 2025

**Dr. Purity Ngina, PhD,**  
Commission Secretary/ CEO,  
The National Gender and Equality Commission (NGEC),  
1st Floor, Solution Tech Place, 5 Longonot Rd, Upper Hill,  
**NAIROBI.**

Dear Madam,

**RE: INVITATION TO A MEETING OF THE FINANCE AND BUDGET  
COMMITTEE TO SUBMIT VIEWS ON THE 2025 BUDGET POLICY  
STATEMENT**

The Standing Committee on Finance and Budget is established pursuant to standing order 228(3) of the Senate Standing Orders and is mandated-

- a) *to investigate, inquire into and report on all matters relating to coordination, control and monitoring of the county budgets and to examine-*
  - i) *the Budget Policy Statement presented to the Senate;*
  - ii) *and report on the budget allocated to constitutional commissions and independent offices;*
  - iii) *the Division of Revenue Bill, the County Allocation of Revenue Bill and the cash disbursement schedule for county governments; and*
  - iv) *and consider all matters related to resolutions and Bills for appropriations, share of national revenue amongst the counties and all matters concerning the national budget, including public finance and monetary policies and public debt, planning and development policy;*
- b) *pursuant to Article 228 (6) of the Constitution, to examine the report of the Controller of Budget on the implementation of the budgets of county governments.*

The Standing Committee on Finance and Budget is currently considering the 2025 Budget Policy Statement. The 2025 Budget Policy Statement sets out the broad strategic priorities and policy goals that will guide the national government and county governments in preparing their budgets for Financial Year 2025/2026 and over the medium term.

Additionally, at its Mid-Term Assessment and Fourth Session Planning Retreat held on 5<sup>th</sup> and 6<sup>th</sup> February, 2025, the Senate passed a resolution regarding the implementation of Article 249(3) of the Constitution, which requires Parliament to allocate adequate funds to enable each constitutional commission and independent office to perform its functions.

Pursuant to the provisions of Article 118(1)(b) of the Constitution and standing order 186(6) of the Senate Standing Orders and further noting the resolution of the Senate, the Committee resolved to invite you to a meeting to submit any representations or recommendations that you may have regarding the 2025 Budget Policy Statement and in particular, to submit your proposals on the funds required to be allocated by Parliament to enable the effective performance of your functions.

The purpose of this letter is to invite you to a meeting of the Committee that will be held on **Monday, 10<sup>th</sup> March, 2025 at 12.00 p.m.** The meeting will be held at the **Four Points by Sheraton, at the Jomo Kenyatta International Airport (JKIA), Nairobi.**

The Committee further requests that you submit any documents on this matter **on or before Monday, 10<sup>th</sup> March, 2025, by email**, on the address: [clerk.senate@parliament.go.ke/financebudgetcomm.senate@parliament.go.ke](mailto:clerk.senate@parliament.go.ke/financebudgetcomm.senate@parliament.go.ke).

**Mr. Christopher Gitonga, Clerk Assistant (Cell Number – 0723 443437),** is the Clerk to the Committee and is responsible for all arrangements relating to this matter.

Yours truly,



**J.M. NYEGENYE, CBS,**  
**CLERK OF THE SENATE.**





## SUMMARY OF OUR NEED

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REPUBLIC OF KENYA  
THIRTEENTH PARLIAMENT – FOURTH SESSION (2025)  
THE SENATE

PRESENTATION TO THE FINANCE AND BUDGET COMMITTEE ON BUDGET POLICY  
STATEMENT (BPS) FOR FY 2025/2026.

March 10<sup>th</sup>, 2025; 12.00 hrs

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1. **Sen. (Capt.) Ali Ibrahim Roba, EGH, MP - Chairperson**
2. **Sen. Maureen Tabitha Mutinda, MP - Vice Chairperson**
3. Sen. (Dr.) Boni Khalwale, CBS, MP
4. Sen. Mariam Sheikh Omar, MP
5. Sen. Esther Anyieni Okenyuri, MP
6. Sen. Eddy Gicheru Oketch, MP
7. Sen. Mohamed Mwinyihaji Faki, MP
8. Sen. Richard Momoima Onyonka, MP
9. Sen. Shakila Abdalla Mohamed, MP

### **1.0 Introductory Statement- Hon. Rehema Dida Jaldesa, Chairperson, NGEC**

#### **Honorable Chairperson and Hon Members,**

I am delighted to address this honorable committee as we deliberate on the 2025 Budget Policy Statement (BPS), which has been developed under the overarching theme of *"Consolidating Gains Under Bottom-Up Economic Transformation Agenda for Inclusive Green Growth."*

First and foremost, allow me to express my appreciation to this committee inviting the National Gender and Equality Commission (NGEC) to present its views and comments on the BPS 2025. Hon Chair and members, this is the first time that this is happening, we deeply value the opportunity to engage with you on this critical matter.

We acknowledge and appreciate the role of this Committee in ensuring the implementation of Article 249(3) of the Constitution, which requires Parliament to allocate adequate funds to enable each Constitutional Commission and Independent Office to perform its functions.

#### **Honorable Chairperson and Members,**

In 2022 the Kenya Kwanza Government appealed to *Wanjiku* in particular our special interest group through its pronouncement of many programmes that would support in reducing inequality including specific commitments to women (*women charter and agenda page 48*), youth (*under creative economy, digital superhighway, sports, technical education and training, governance*), children (*under education pillar, social protection*), older members of

the society (*under universal pensions*), minority and marginalized groups (*under climate change and natural resource management, and environment*), and the Persons with Disabilities (*under social protection, built environment and mobility*). This is what NGECE has been championing. We know, however, that a lot is ahead of us, we shall continue to champion for implementation of Article 100, Article 27(8), and fight GBV including Femicide which has been on the rise.

### **Honorable Chairperson and Members**

Transformative gender equality and inclusion cannot be achieved with an underfunded institution. The NGECE has made significant strides, but we are at a crossroads where limited resources are severely impeding progress. Without adequate funding, we risk failing millions of Kenyans who rely on the Commission to monitor, guide, and advocate for policies that address their unique challenges.

The Commission welcomes the allocation of **KES 476.7 million** in the 2025/2026 Budget, a reflection of the recognition of our crucial role. However, this allocation is insufficient to effectively discharge our mandate and address emerging issues. The Commission has just finalized its strategic plan 2025-2029 which has laid down critical programs and key interventions for the next five years. Adequate funding is critical in ensuring that the Commission meets its strategic objectives. To bridge the existing funding gap and sustain impactful interventions, we humbly request an additional **KES 595 million**, as detailed in **DOC 4**, which my CEO will present.

### **Honorable Chairperson and Members**

Allow me to mention three critical areas that require urgent attention:

- a) **Gender Based Violence (GBV) including Femicide:** Hon. Members, we have seen rising cases of GBV, including femicide, media reports are full of such cases. This must stop. NGECE has embarked on a journey to find a lasting solution, through policy review, GBV elimination National Campaigns, Research on the root causes, and Men engagement. We, therefore, request an addition of **KES 175 million** to bring all the pieces together and find a solution to GBV. The Commission intends to mount a Nationwide public campaign against GBV design and implement institutional and community-based dialogue targeting men, opinion leaders, universities and TVETs student representatives, community leaders, families, teachers, and faith-based organizations. Local solutions to ending GBV shall be proposed. Law enforcement agencies will also be involved with a focus on access to justice and rehabilitation of repeated offenders. The campaign will at the initial target Counties: (*Kiambu, Homabay, Kericho, Bungoma, Narok, Tana River, Muranga, Nyeri, Tharaka Nithi, Bomet, Kisumu, Wajir, Kitui, Busia and Mandera*) Hon. Members allow to mention that NGECE has a Gender Based Violence Information System that needs to be operationalized, which is critical for monitoring GBV cases in real-time.
- b) **Regional Presence:** Hon Members, NGECE represents over 40 million Kenyans (SIGs). Unfortunately, we have six (6) regional offices in the whole country, making it very difficult to serve Wanjiku optimally. Hon Members, we request **KES 76 million** for us to open four (4) (Western, Central, North Rift, and Lower Coast) offices to allow Wanjiku to enjoy government representation.



- c) **Salary Harmonization:** The Commission has been operating under three salary structures, a situation that has unfairly disadvantaged some staff members. To address this, the Commission undertook a review of its human resource instruments assisted by the Directorate of Public Service Management, which recommended salary harmonization. As an institution mandated to uphold and advocate for fairness and equality, it would be unacceptable for our own staff to face disparities that undermine this very principle. To comply with the principle of equal pay for equal work, we request **KES 85 million** to address salary discrepancies and ensure that our workforce is fairly compensated and an additional **KES 36 million** to recruit new staff for the Commission to be able to serve Wanjiku.

As I conclude, I urge this Committee to champion our request for an increased financial allocation.

On our part, we remain committed to working collaboratively with this Committee and other stakeholders to promote gender equality, inclusion, and freedom from discrimination in all aspects of governance and development.

**Honorable Chairperson, Honorable Members,**

I now invite my CEO to present further details on the 2025 Budget Policy Statement (BPS) for FY 2025/2026.

Thank you.

## **2.0 Submissions: The Budget Policy Statement (BPS) for FY 2025/2026- Dr. Purity Ngina, PhD, MBS, Commission Secretary NGEC**

This section presents in a more detailed format our submissions on the three key items requested in your letter of 14<sup>th</sup> February 2025. The key items are:

1. The implementation status of the Financial Year 2024/2025 budget as at 31<sup>st</sup> December 2024 comprising:
  - a) Cumulative Financial Performance;
  - b) Actual outputs achieved relative to the approved target
2. The key policies underlying the expenditure ceilings in the 2025 Budget Policy Statement
3. Indicative performance targets linked to the policies and programmes in the Budget Policy Statement

### **Item 1: The implementation status of the Financial Year 2024/25 budget as at 31<sup>st</sup> December 2024 comprising (Doc 1 a-c):**

- a) Cumulative Financial Performance (**Doc 1A**);  
**Doc 1A** provides the cumulative financial performance for the Commission for the 2024/25 financial year budget as of 31<sup>st</sup> December 2024.
- b) Actual outputs achieved relative to the approved target (**Doc 1B**) which provides a comparison of **key deliverables vs. approved targets** for the reporting period.



## Item 2: Key Policies underlying the expenditure ceilings in the 2025 Budget Policy Statement

The National Gender and Equality Commission is allocated program expenditure ceiling of **KES 476.7 million** under sector code 60 (page 118 of the BPS) -(Doc 2). During the 2025/2026 Sector Working Group sessions, the Commission requested for **KES 1 billion** but was allocated **KES 476.7 million**, thus a deficit of **KES 523 million**.

Our program expenditure request is based primarily on our Constitutive act namely the National Gender and Equality Commission Act CAP 7k of the laws of Kenya that mandates the Commission to promote gender equality and freedom from discrimination in accordance with Article 27 of the Constitution;

Under section 8 of the NGECA Act, the Commission is assigned 15 other functions including;

- (b) monitor, facilitate and advise on the integration of the principles of equality and freedom from discrimination in all national and county policies, laws, and administrative regulations in all public and private institutions;
- (c) act as the principal organ of the State in ensuring compliance with all treaties and conventions ratified by Kenya relating to issues of equality and freedom from discrimination and relating to special interest groups including minorities and marginalized persons, women, persons with disabilities, and children;
- (d) co-ordinate and facilitate mainstreaming of issues of gender, persons with disability and 7 The National Gender and Equality Commission Act, 2011 other marginalised groups in national development and to advise the Government on all aspects thereof;
- (e) monitor, facilitate and advise on the development of affirmative action implementation policies as contemplated in the Constitution;
- (f) investigate on its own initiative or on the basis of complaints, any matter in respect of any violations of the principle of equality and freedom from discrimination and make recommendations for the improvement of the functioning of the institutions concerned;
- (g) work with other relevant institutions in the development of standards for the implementation of policies for the progressive realization of the economic and social rights specified in Article 43 of the Constitution and other written laws;
- (h) co-ordinate and advise on public education programs for the creation of a culture of respect for the principles of equality and freedom from discrimination;
- (i) conduct and co-ordinate research activities on matters relating to equality and freedom from discrimination as contemplated under Article 27 of the Constitution;
- (j) receive and evaluate annual reports on progress made by public institutions and other sectors on compliance with constitutional and statutory requirements on the implementation of the principles of equality and freedom from 8 The National Gender and Equality Commission Act, 2011 discrimination;
- (k) work with the National Commission on Human Rights, the Commission on Administrative Justice and other related institutions to ensure efficiency, effectiveness and complementarity in their activities and to establish mechanisms for referrals and collaboration in the protection and promotion of rights related to the principle of equality and freedom from discrimination;
- (l) prepare and submit annual reports to Parliament on the status of implementation of its obligations under this Act;
- (m) conduct audits on the status of special interest groups including minorities, marginalised groups, persons with disability, women, youth and children;

(n) establish, consistent with data protection legislation, databases on issues relating to equality and freedom from discrimination for different affected interest groups and produce periodic reports for national, regional and international reporting on progress in the realization of equality and freedom from discrimination for these interest groups;

In 2022, the Commission published the NGEC Complaints Handling Practice and Procedure rules to give effect to powers to conduct investigations, receive and process complaints, conduct inquiry and make determinations as specified in sections 28-41 of the National Gender and Equality Commission Act Cap 7K. The rules are yet to be fully operational and therefore through the BPS 2024-2025, we seek to intensify strategies and mechanisms for accelerating access to justice to vulnerable populations.

Under the BETA, the Kenya Kwanza Plan laid forth specific commitments to women (*women charter and agenda page 48*), youth (*under creative economy, digital superhighway, sports, technical education and training, governance*), children (*under education pillar, social protection*), older members of the society (*under universal pensions*), minority and marginalized groups (*under climate change and natural resource management, and environment*), and the Persons with Disabilities (*under social protection, built environment and mobility*), in addition to broad based pillars of ; Agricultural transformation; Housing and Settlement, Micro, Small, and Medium Enterprises (SMSEs), Healthcare, Digital Super Highway and Creative Economy. In addition, the Commission has a new strategic plan 2024-2029 that has been aligned to the BETA priorities.

Further, Hon Members, our expenditure ceilings are also guided by matters of the national interest Presidential directives, for example, the pronouncement on the rising cases of GBV and femicide, emerging issues affecting SIGS for example GBV in sports, technologically facilitated GBV, Universal Health Coverage (Social Health Insurance Program), value chain on building materials and labour for the government housing program among others and International and Regional commitments.

Lastly NGEC is a member of the National Council for Administration of Justice (NCAJ), Technical Working Group on Gender-Based Violence (GBV) including Femicide and the Victims Protection Board (VPB), with mandate of promoting and accelerating access to justice for the most vulnerable populations, SIGs including children, especially those in conflict with the law.

### **Item 3: Indicative performance targets linked to the policies and programmes in the Budget Policy Statement**

The table marked **Doc 3** presents a summary of the indicative performance targets linked to the Policies and Programs in the Budget Policy Statement. In the past the targets have been heavily affected by the supplementary budget and therefore our request is for the committee to safeguard the expenditure ceiling reserved in the BPS 2025 of **KES 476.7 million** and top up the allocation by an additional **KES 595 million**.



**Conclusion and request:** *The Commission recommends this committee adopt the BPS 2025 with minor amendments to expenditure ceilings for NGECC. The Commission would require an additional **KES 595 million** as per **DOC 4** to accomplish key strategic interventions that will sustain the Bottom-Up Economic Transformation Agenda, particularly accelerated economic recovery and improved livelihoods for the SIGs and with a focus on populations living in the hard-to-reach areas, unplanned settlements (slums), and in those on the streets.*

**THANK YOU.**



VOTE 2141: NATIONAL GENDER AND EQUALITY COMMISSION						
S/No		Printed Estimate	Approved Estimates	Total Payments and Commitments	Balance	% Absorption
		Kes	Kes	Kes	Kes	
1	Domestic travel	13,125,000	6,562,500	6,562,500	0	100
2	Gratuity	2,000,000	1,905,000	1,904,000	1,000	100
3	Training	6,700,000	5,360,000	5,355,302	4697	100
4	Hire of transport	500,000	500,000	497,700	2,300	100
5	Foreign travel	0	2,300,000	2,286,983	13,017	99
6	Salaries	149,350,000	149,350,000	148,239,149	1,110,851	99
7	Contracted services	500,000	400,000	395,000	5000	99
8	Advertising, awareness and publicity	250,000	50,000	49,169	831	98
9	Insurance	20,250,000	20,250,000	19,828,429	421,571	98
10	National celebrations	175,000	87,500	85,505	1,995	98
11	Rents and rates	22,500,000	19,500,000	18,995,872	504,128	97
12	Motorvehicle expenses	1,625,000	1,625,000	1,582,062	42,938	97
13	Boards committees	1,250,000	625,000	598,204	26,796	96
14	Refined fuels and lubricants	1,875,000	1,875,000	1,777,427	97573	95
15	Courier & postal services	50,000	40,000	37,660	2,340	94
16	Publishing and printing	250,000	250,000	230,150	19,850	92
17	Trade shows and exhibitions	175,000	125,000	115,000	10,000	92
18	Legal dues	2,000,000	2,000,000	1,737,134	262,866	87
19	Contracted guards and cleaning services	900,000	750,000	609,720	140,280	81
20	General office supplies	625,000	375,000	301,600	73,400	80
21	Catering	1,250,000	625,000	486,819	138181	78
22	Maintenance of computers	562,500	437,500	292,600	144,900	67

# DOC 1A

23	Internet Connections	1,200,000	3,410,000	2,184,999	1,225,001	64
24	Green energy	1,850,000	1,205,000	668,300	536,700	55
25	Electricity	1,200,000	1,200,000	365,820	834,180	30
26	Sanitary and cleaning materials	75,000	75,000	20,000	55,000	27
27	Licensing fees	187,500	150,000	21,299	128,701	14
	<b>GRAND TOTAL</b>	<b>235,117,500</b>	<b>221,165,000</b>	<b>215,291,273</b>	<b>5,873,727</b>	<b>97</b>

ANNEX 1: NON-FINANCIAL PERFORMANCE FOR 1<sup>ST</sup> HALF OF FY 2024/25

Sub-Program me	Depart ment / Deliver y Unit	Key Outputs	Performance Indicator	Annual Target for FY 2024/25	Actual Achieveme nt as at 31 <sup>st</sup> Dec, 2024	Annual Target FY 2025/26	Annual Target for 2026/27	Annual Target FY 2027/28	Remarks as at 31 <sup>st</sup> Dec 2024
SP1. Legal Compliance and Redress	Field Services	Technical Support Services on gender and inclusion to both levels of government	No. of treaties/conventions monitored for compliance	1	2	3	3	3	Maputo Protocol periodic Universal Periodic Review (UPR) and 29th UN Climate Change Conference (CoP29)
			No. of legal, policy and administrative instruments reviewed for inclusion for National and County Government	40	30	45	40	10	On track. Reviews are demand driven
			% complaints processed	100	82%	100	100	100	Received 51 complaints (36 referred, 6 resolved, 9 ongoing)
		Litigation services	No. of public interest litigation court cases	1	1	2	1	1	Case petition e429/2024 - Hon. Kawira Mwangaza -vs- the Senate
		Oversight Services	No. of counties and institutions audited for compliance with	2	7	10	5	5	Audited seven (7) counties to assess access to built



ANNEX 1: NON-FINANCIAL PERFORMANCE FOR 1<sup>ST</sup> HALF OF FY 2024/25

Sub-Program me	Depart ment / Deliver y Unit	Key Outputs	Performance Indicator	Annual Target for FY 2024/25	Actual Achieveme nt as at 31 <sup>st</sup> Dec, 2024	Annual Target FY 2025/26	Annual Target for 2026/27	Annual Target FY 2027/28	Remarks as at 31 <sup>st</sup> Dec 2024
			requirements for participation of SIGs in the development agenda (Including the two thirds)						environment by the Special Interest Groups. A total of 32 buildings were audited.
			No. of status reports on gender and inclusion	1	2	1	1	1	Conducted 2 desk audits on: a) University Councils' Gender Compliance and b) Gender-Based Violence in Sports
			No. of political parties audited on equality and inclusion	-	-	40	30	20	To commence in the FY 2025/2026
SP2. Mainstreamin g and Coordination	Field Services	Gender Equality and Inclusion promotion services	No. of Coordination and consultations forums on equality & inclusion	20	18	36	40	36	This has been achieved with support and in collaboration with partners

ANNEX 1: NON-FINANCIAL PERFORMANCE FOR 1<sup>ST</sup> HALF OF FY 2024/25

Sub-Program me	Depart ment / Deliver y Unit	Key Outputs	Performance Indicator	Annual Target for FY 2024/25	Actual Achieveme nt as at 31 <sup>st</sup> Dec, 2024	Annual Target FY 2025/26	Annual Target for 2026/27	Annual Target FY 2027/28	Remarks as at 31 <sup>st</sup> Dec 2024
			% of government agencies complying with not more than two thirds requirements	100	-	-	-	-	Not commenced. Analysis on compliance with not more than two thirds will commence at the end of fourth quarter. However, estimates were 90.2% as at the end of 2023/2024 FY
			No. of government agencies complying with not more than two thirds' requirements	-	-	250	300	400	Indicator will change to numbers in FY 2025/2026
			% of government agencies complying with 5% requirements for PWD	100	-	-	-	-	Not commenced. Analysis on compliance with 5% requirement will commence at the end of fourth quarter. However estimates are 6.1% as at the

ANNEX 1: NON-FINANCIAL PERFORMANCE FOR 1<sup>ST</sup> HALF OF FY 2024/25

Sub-Program me	Depart ment / Deliver y Unit	Key Outputs	Performance Indicator	Annual Target for FY 2024/25	Actual Achieveme nt as at 31 <sup>st</sup> Dec, 2024	Annual Target FY 2025/26	Annual Target for 2026/27	Annual Target FY 2027/28	Remarks as at 31 <sup>st</sup> Dec 2024
									end of 2023/2024FY
			No. of. of government agencies complying with 5% requirements for PWD	-		15	20	30	Indicator will change to numbers in FY 2025/2026
			% of open-source repository system created	-	-	10	40	70	To commence in FY 2025/2026
SP3. Public education, advocacy, and research	Field Services	Research and advocacy services	No. of research conducted	-	-	1	2	2	To commence in FY 2025/2026
			No. of fora on public awareness on equality and inclusion held	5	17	12	12	20	Held 17 awareness forums in collaboration with partners on matters related to equality and inclusion
			No. of advisories issued on uptake of green energy	1	-	-	-	-	Green energy report findings validated in second quarter. Advisory to be issued in the third quarter



ANNEX 1: NON-FINANCIAL PERFORMANCE FOR 1<sup>ST</sup> HALF OF FY 2024/25

Sub-Program me	Depart ment / Deliver y Unit	Key Outputs	Performance Indicator	Annual Target for FY 2024/25	Actual Achieveme nt as at 31 <sup>st</sup> Dec, 2024	Annual Target FY 2025/26	Annual Target for 2026/27	Annual Target FY 2027/28	Remarks as at 31 <sup>st</sup> Dec 2024
			No of advisories on issues of equality and Inclusion	5	2	5	5	5	Issued advisories to Ministry of Interior & Internal Cordination and Tegat and Torro Tea factory.
SP4. General Administratio n Planning and Support	Headquarte rs	Administrative Services	No. of existing offices operationalized	-	-	2	2	2	To commence in FY 2025/2026 due to budgetary constraints
			No. of new regional offices established	-	-	2	2	2	To commence in FY 2025/2026 due to budgetary constraints

Doc 2

Annex Table 4: Summary of Expenditure by Programmes (Ksh Million) ... Cont'd

Sector Code	Sector/Vote/Programme	Supplementary Estimates No. 1				BPS Projection									
		2024/25		2025/26		2026/27		2027/28		2027/28		2027/28		2027/28	
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Total
060	GOVERNANCE, JUSTICE, LAW AND ORDER	228,979.8	5,881.0	234,860.8	245,014.7	22,668.0	267,682.7	281,053.7	29,049.9	310,103.6	296,938.1	37,323.6	334,261.6		
	2031 Independent Electoral and Boundaries Commission	3,817.7	-	3,817.7	3,965.6	30.0	3,995.6	29,122.6	384.5	29,507.1	34,194.4	602.1	34,896.5		
	0618000 Delimitation of Electoral Provinces	3,781.7	-	3,781.7	3,923.7	30.0	3,953.7	29,025.8	384.5	29,410.3	34,138.7	602.1	34,840.8		
	2051 Judicial Service Commission	36.0	-	36.0	41.9	-	41.9	96.8	-	96.8	55.7	-	55.7		
	0619000 General Administration, Planning and Support Services	660.1	-	660.1	692.4	-	692.4	722.4	-	722.4	753.7	-	753.7		
	2101 National Police Service Commission	660.1	-	660.1	692.4	-	692.4	722.4	-	722.4	753.7	-	753.7		
	0620000 National Police Service Human Resource Management	1,008.0	-	1,008.0	1,333.0	-	1,333.0	1,525.0	-	1,525.0	1,620.8	-	1,620.8		
	2141 National Gender and Equality Commission	1,008.0	-	1,008.0	1,333.0	-	1,333.0	1,525.0	-	1,525.0	1,620.8	-	1,620.8		
	0621000 Promotion of Gender Equality and Freedom from Discrimination	407.7	10.0	417.7	476.7	-	476.7	497.7	-	497.7	519.6	-	519.6		
	2151 Independent Policing Oversight Authority	407.7	10.0	417.7	476.7	-	476.7	497.7	-	497.7	519.6	-	519.6		
	0622000 Policing Oversight Services	1,008.6	-	1,008.6	1,314.1	-	1,314.1	1,340.1	-	1,340.1	1,367.0	-	1,367.0		
	PUBLIC ADMINISTRATION AND INTERNATIONAL RELATIONS	106,453.0	125,342.1	311,795.1	197,376.0	163,565.2	360,941.2	229,425.5	76,979.3	306,404.8	238,462.1	77,020.5	316,382.7		
070	1011 Executive Office of the President	3,504.5	-	3,504.5	3,898.7	800.0	4,698.7	4,043.2	3,752.8	7,796.0	4,195.2	4,010.1	8,205.5		
	0603000 Government Printing Services	711.9	-	711.9	765.7	500.0	1,265.7	798.5	3,164.4	3,963.9	823.1	7,430.3	4,233.4		
	0701000 General Administration Planning and Support	1,232.1	-	1,232.1	1,555.5	150.0	1,705.5	1,540.4	418.4	1,958.8	1,505.4	400.0	1,985.4		
	0703000 Government Advisory Services	1,129.9	-	1,129.9	1,056.7	-	1,056.7	1,174.7	-	1,174.7	1,276.5	-	1,276.5		
	0770000 Leadership and Coordination of Government Services	510.7	-	510.7	480.8	150.0	630.8	529.6	170.0	699.6	560.2	180.0	740.2		
	1012 Office of the Deputy President	2,598.2	-	2,598.2	3,347.5	100.0	3,447.5	3,618.1	320.0	3,938.1	3,739.8	380.0	4,119.8		
	0734000 Deputy President Services	2,598.2	-	2,598.2	3,347.5	100.0	3,447.5	3,618.1	320.0	3,938.1	3,739.8	380.0	4,119.8		
	1013 Office of the Prime Cabinet Secretary	721.7	-	721.7	930.9	-	930.9	963.0	-	963.0	995.4	-	995.4		
	0755000 Government Coordination and Supervision	721.7	-	721.7	930.9	-	930.9	963.0	-	963.0	995.4	-	995.4		
	1014 State Department for Parliamentary Affairs	363.9	-	363.9	391.0	-	391.0	403.1	-	403.1	419.4	-	419.4		
	0756000 Parliamentary Union and Legislative Affairs	86.0	-	86.0	93.2	-	93.2	97.6	-	97.6	101.4	-	101.4		
	0760000 Policy Coordination and Strategy	86.3	-	86.3	90.2	-	90.2	95.6	-	95.6	98.2	-	98.2		
	0761000 General Administration, Planning and Support Services	191.6	-	191.6	207.6	-	207.6	211.9	-	211.9	219.8	-	219.8		
	1015 State Department for Performance and Delivery Management	507.9	-	507.9	599.2	10.0	609.2	621.6	-	621.6	644.3	-	644.3		
	0763000 Public Service Performance Management	84.7	-	84.7	85.9	5.0	90.9	89.2	-	89.2	92.7	-	92.7		
	0764000 General Administration, Planning and Support Services	176.8	-	176.8	261.0	-	261.0	271.7	-	271.7	282.4	-	282.4		
	0772000 Service Delivery Management	206.1	-	206.1	206.1	-	206.1	212.7	-	212.7	219.4	-	219.4		
	0773000 Coordination and Supervision of Government	40.3	-	40.3	46.2	5.0	51.2	48.0	-	48.0	49.8	-	49.8		

## INDICATIVE PERFORMANCE TARGETS AS PER BUDGET POLICY STATEMENT

**Programme: Promotion of Gender Equality and Freedom from discrimination**

Sub-Programme	Department / Delivery Unit	Key Outputs	Performance Indicator	Annual Target for FY 2024/25	Actual Achievement as at 31 <sup>st</sup> Dec, 2024	Annual Target FY 2025/26	Annual Target for 2026/27	Annual Target FY 2027/28	Remarks
SP1. Legal Compliance and Redress	Field Services	Technical Support Services on gender and inclusion to both levels of government	No. of treaties/conventions monitored for compliance	1	2	3	3	3	
			No. of legal, policy and administrative instruments reviewed for inclusion for National and County Government	40	30	45	40	10	
			% complaints processed	100	82%	100	100	100	
		Litigation services	No. of public interest litigation court cases	1	1	2	1	1	
		Oversight Services	No. of counties and institutions audited for compliance with requirements for participation of SIGs in the development	2	7	10	5	5	



INDICATIVE PERFORMANCE TARGETS AS PER BUDGET POLICY STATEMENT									
Programme: Promotion of Gender Equality and Freedom from discrimination									
Sub-Programme	Department / Delivery Unit	Key Outputs	Performance Indicator	Annual Target for FY 2024/25	Actual Achievement as at 31 <sup>st</sup> Dec, 2024	Annual Target FY 2025/26	Annual Target for 2026/27	Annual Target FY 2027/28	Remarks
			agenda (Including the two thirds)						
			No. of status reports on gender and inclusion	1	2	1	1	1	
			No. of political parties audited on equality and inclusion	-	-	40	30	20	
SP2, Mainstreaming and Coordination	Field Services	Gender Equality and Inclusion	No. of Coordination and consultations forums on equality & inclusion	20	18	36	40	36	

## INDICATIVE PERFORMANCE TARGETS AS PER BUDGET POLICY STATEMENT

Programme: Promotion of Gender Equality and Freedom from discrimination

Sub-Programme	Department / Delivery Unit	Key Outputs	Performance Indicator	Annual Target for FY 2024/25	Actual Achievement as at 31 <sup>st</sup> Dec, 2024	Annual Target FY 2025/26	Annual Target for 2026/27	Annual Target FY 2027/28	Remarks
		promotion services	% of government agencies complying with not more than two thirds requirements	100	-	-	-	-	
			No. of government agencies complying with not more than two thirds' requirements	-	-	250	300	400	
			% of government agencies complying with 5% requirements for PWD	100	-	-	-	-	
			No. of government agencies complying with 5%	-		15	20	30	

INDICATIVE PERFORMANCE TARGETS AS PER BUDGET POLICY STATEMENT									
Programme: Promotion of Gender Equality and Freedom from discrimination									
Sub-Programme	Department / Delivery Unit	Key Outputs	Performance Indicator	Annual Target for FY 2024/25	Actual Achievement as at 31 <sup>st</sup> Dec, 2024	Annual Target FY 2025/26	Annual Target for 2026/27	Annual Target FY 2027/28	Remarks
			requirements for PWD						
			% of open-source repository systems created	-	-	10	40	70	
SP3. Public education, advocacy, and research	Field Services	Research and advocacy services	No. of research conducted	-	-	1	2	2	
			No. of fora on public awareness on equality and inclusion held	5	17	12	12	20	
			No. of advisories issued on uptake of green energy	1	-	-	-	-	
			No of advisories issued on issues of Equality & Inclusion	5	2	5	5	5	
SP4. General Administration Planning and Support	Headquarters	Administrative Services	No. of existing offices operationalized	-	-	2	2	2	
			No. of new regional offices established	-	-	2	2	2	





**NATIONAL GENDER AND EQUALITY COMMISSION BUDGET POLICY STATEMENT FY 2025/2026**  
**OUR REQUEST, WITH JUSTIFICATION**

S/no	Project	Justification	Amount in KES (Million)
1	Strategic programmatic activities on reducing child pregnancies and Gender Based Violence (GBV) including Femicide	<p>Section 8 (h) of the National Gender and Equality Commission Act 2011 mandates the Commission to, '<i>co-ordinate and advise on public education programs for the creation of a culture of respect for the principles of equality and freedom from discrimination</i>'.</p> <p>GBV remains prevalent across the country, posing significant barriers to social progress and economic development. According to KDHS 2022, around 40% of women have experienced violence from their intimate partners and their family members. Thirteen percent (13%) of women had been subjected to sexual violence and a further 50% face the risk of sexual harassment, violence, and discrimination in the workplace- in their lifetime. Femicide cases have been alarmingly on the rise. According to Africa data hub there have been 930 cases of female murders (femicide) from January 2016 to December 2024, with 170 women killed in 2024 alone, double the annual average from 2016 to 2023<sup>1</sup>. To address this the Commission seeks to:</p> <ul style="list-style-type: none"> <li>a) Facilitate in the design of a multi-prong, multi-stakeholder driven behavioral campaign on <b>stop GBV, stop femicide</b> campaign, <b>stop</b> kidnappings of women and children with an aim of reducing cases of GBV and promote reporting of such cases while training women and men, girls and boys on strategies for detection, and reporting GBV cases. We seek <b>KES 10 million</b>.</li> <li>b) Mount Countrywide public campaign against GBV, design and implement institutional and community-based dialogue targeting men, opinion leaders,</li> </ul>	175

<sup>1</sup> Africa Data Hub, Odipo Dev & Africa Uncensored. (2025, January 27).



**NATIONAL GENDER AND EQUALITY COMMISSION BUDGET POLICY STATEMENT FY 2025/2026**  
**OUR REQUEST, WITH JUSTIFICATION**

S/no	Project	Justification	Amount in KES (Million)
		<p>universities and TVETs student representatives, community leaders, families, teachers, and faith-based organizations. Local solutions to ending GBV shall be proposed. Law enforcement agencies will also be involved with a focus on access to justice and rehabilitation of repeated offenders. The campaign will at the initial target Counties: Kiambu, Kericho, Homa Bay, Kitui, Kericho, Isiolo, Bomet, Nakuru, Nyeri, Wajir, Tharaka Nithi, Narok, Tana River, Nairobi <b>[KES 140 million @ County KES 10 million]</b></p> <p>c) Complete a GBV information system (subscription to open/cloud server solution, and support focal officers from duty bearers to collate, clean and upload the data) <b>(KES 5 million)</b></p> <p>d) Access to justice for survivors of violence and discrimination with a focus to marginalized areas including an assessment of Femicide focusing on the drivers, victims support, community prevention and response networks, rehabilitative frameworks in corrective facilities for perpetrators <b>(KES 20 million)</b></p> <p>e) Support the Technical Working Group on Gender-Based Violence (GBV) to fight the rising gender-based violence and femicide.</p>	
2	Operationalization of the National Gender and Equality Commission, (Complaints Handling and Procedure) Regulations, 2022	A key function of the National Gender and Equality Commission (NGEC) as provided in the National Gender and Equality Commission Act No. 15 of 2011 Section 8(f) is to <i>investigate on its own initiative or on the basis of complaints, any matter in respect of any violations of the principle of equality and freedom from discrimination and make recommendations for the improvement of the functioning of the institutions concerned.</i>	25



**NATIONAL GENDER AND EQUALITY COMMISSION BUDGET POLICY STATEMENT FY 2025/2026**  
**OUR REQUEST, WITH JUSTIFICATION**

S/no	Project	Justification	Amount in KES (Million)
		<p>In May 2022, the Commission gazetted the National Gender and Equality Commission (Complaints Handling and Procedure) Regulations, 2022 that provide a framework for receiving, hearing, and determining complaints. The Regulations shall support the Commission in promoting access to justice for Special Interest Groups (Women, Children, Youth, Persons with Disabilities, Older members of society, Minority and Marginalized groups).</p> <p>To this end, the Commission seeks <b>KES 25 million</b> to operationalize the Regulations 2022 by undertaking the following specific activities;</p> <ul style="list-style-type: none"> <li>a) Training of Commissioners and critical technical staff on Alternative Dispute Resolution (ADR) Mechanisms for application. The training is useful for the implementation of the National Gender and Equality Commission Complaints Handling and Procedure Regulations, 2022 [<b>KES 5 million</b>]</li> <li>b) Holding inaugural Commission public complaints hearing sessions in 15 counties (Kiambu, Homabay, Kericho, Bungoma, Narok, Tana River, Muranga, Nyeri, Tharaka Nithi, Bomet, Kisumu, Wajir, Kitui, Busia and Mandera) at a cost of <b>KES 20 million</b></li> </ul>	
3.	Enhance Commission work at the County Level	<p>The NGEC being a Constitutional Commission is a National State Organ. Article 6 (3) of the Constitution of Kenya (COK), 2010 states that, 'a national State organ shall ensure reasonable access to its services in all parts of the Republic, so far as it is appropriate to do so having regard to the nature of the service'. In the 2019-2024 NGEC Strategic Plan, the Commission envisioned to establish 4 more officers in the counties by end of 2024. To this end, the Commission is requesting <b>KES 76 million</b> to undertake the following activities:</p>	76





**NATIONAL GENDER AND EQUALITY COMMISSION BUDGET POLICY STATEMENT FY 2025/2026**  
**OUR REQUEST, WITH JUSTIFICATION**

S/no	Project	Justification	Amount in KES (Million)
		a) Establishing four (4) offices in the following regions (Western, Central, North Rift, and Lower Coast). Each office requires rent, a motor vehicle, office equipment, and partitioning. Each office therefore requires <b>KES 16 million</b> hence a total of [ <b>KES 64 million</b> ], b) Equipping three (3) regional offices (Kilifi, Isiolo, and Kitui) with office equipment, each office <b>KES 4 million</b> and a total of [ <b>KES 12 million</b> ].	
4	Conduct of audit of key contemporary issues affecting special interest groups	<p>Section 8 (i) of the National Gender and Equality Commission Act, 2011 mandates the Commission to, '<i>conduct and co-ordinate research activities on matters relating to equality and freedom from discrimination</i>' while section 26(h) provide powers to the Commission, '<i>to conduct audits of any public or private institution to establish the level of compliance with the Constitution with regard to integrating the principle of equality and equity in its operations</i>'. To this end, the Commission shall in the year 2025/2026 conduct the following audits:</p> <p>a) Audit of Sports Federation; Assessment of Sports Training Camps in Kenya; Develop a training manual for mainstreaming gender in sports focusing on interventions for ending GBV in sports; Develop safeguarding manual (rapid reference guide), a complaints handling/redress mechanism for GBV in sports and a gender policy for the sports sector [<b>KES 3 million</b>]</p> <p>b) Assessment of TFGBV amongst elected leaders: A case study of the thirteenth parliament (<b>KES 5 million</b>)</p> <p>c) Audit of the Tea and Sacco sectors to analyze their compliance with the two-thirds gender principle and 5% PWD inclusion in their grassroots management boards. The dual nature of these institutions, that is, private and public will create momentum within grassroots level for women and PWD participation and election in tea boards,</p>	63



**NATIONAL GENDER AND EQUALITY COMMISSION BUDGET POLICY STATEMENT FY 2025/2026**  
**OUR REQUEST, WITH JUSTIFICATION**

S/no	Project	Justification	Amount in KES (Million)
		<p>sacco's management boards and eventually public elections and appointments. Further, both sectors are primarily grassroots based and interlinked with each other and both are significantly serviced by and benefits special interest groups <b>[KES 12 million]</b></p> <p>d) Audit the cash transfer programs (for older persons, orphans and vulnerable children, persons with severe disabilities, and hunger safety net program with a focus to transfers directed to households suffering from drought <b>[KES 15 million]</b>). Last year, government prepared a new inventory/register of households in needs of the cash transfer and other social benefits. The government also increased investment to social protection programs. The Commission shall assess these programs to determine their reach, groups that are excluded, efficacy and provide feedback to the state department for social protection on areas of improvement. The audit shall cover a total of 22 counties including; Kajiado, Mandera, Samburu, Turkana, Wajir, Kitui, Homabay, Isiolo, Baringo, Embu, Laikipia, Lamu, Makueni, Meru, Nyeri, Taita Taveta, Tana River, West Pokot, Kiambu, Kwale, Narok and Tharaka Nithi</p> <p>e) Audit of performance of Ministries, Counties, Departments, Agencies (MCDAs) on compliance with the Access to Government Procurement Opportunities (AGPO) legal requirements as provided for in the Public Procurement and Asset Disposal Act of 2015 and the Public Procurement and Asset Disposal Regulations of 2020. These laws obligate all government agencies to allocate 30% of their procurement spent to women, youth and PWDs. Since the launch of AGPO program in October 2013, there <b>has not been</b> consistent and systematic data on levels of compliance of government agencies with AGPO requirements. The audit will document any emerging inequalities,</p>	



**NATIONAL GENDER AND EQUALITY COMMISSION BUDGET POLICY STATEMENT FY 2025/2026**  
**OUR REQUEST, WITH JUSTIFICATION**

S/no	Project	Justification	Amount in KES (Million)
		<p>discriminations, and net effect of AGPO to the intended beneficiaries. The audit will employ review of reports submitted by MCDAs to National Treasury AGPO unit and conduct quick audit in sampled government agencies (200) at both National and County government level. Total costs is <b>[KES 5 million]</b></p> <p>f) Audit of performance of Ministries, Counties, Departments Agencies on compliance with statutory and constitutional requirements on inclusion of SIGS in workforce <b>[KES 5 million]</b></p> <p>g) Audit of the hustler fund (financial inclusion) to analyze levels of borrowing, repayment, repeat borrowing, challenges, best practices, gaps and opportunities for Hustler Fund among women, minorities and marginalized, the PWDs, and <b>youth [KES 8 million]</b></p> <p>h) Rapid Assessment of Universal Health Care Program and Affordable Housing: The government has allocated substantial resources toward the implementation of SHIF/SHA. An audit is necessary to assess whether the SIGs have registered for the services, are they accessing health facilities and what challenges they would facing. This rapid assessment will help the NGEC to issues an advisory on corrective measures. <b>[KES 10 million]</b></p>	
5.	Women in Leadership	The Commission shall design and implement with support from the grassroots community, faith, private sector, and women leaders in Parliament and County Assemblies intervention on value addition for the affirmative actions and programs in the general livelihoods. The intervention that promote positive attitudes towards women in politics, women leadership in various sectors and solicit for men support and	25





**NATIONAL GENDER AND EQUALITY COMMISSION BUDGET POLICY STATEMENT FY 2025/2026**  
**OUR REQUEST, WITH JUSTIFICATION**

S/no	Project	Justification	Amount in KES (Million)
		contributions in the pathway to women leadership. The program shall target constituencies as units of representation. We seek <b>[KES 25 million]</b>	
6.	Strategic Litigation	The Commission will undertake strategic litigation to facilitate access to justice and constitutional interpretations for special interest groups in key strategic areas like, involvement of special interest groups in electoral processes, sexual and gender-based violence; two thirds gender; progressive implementation of the 5% PWD rule on employment as provided for in Article 54(2) of the Constitution. <b>[KES 10 million]</b>	10
7.	Staff welfare	<p><i>a) Salary Harmonization</i>  The Commission has been operating under three salary structures, a situation that has unfairly disadvantaged some staff members. To address this the commission, the Commission undertook a review of its human resource instruments assisted by the Directorate of Public Service Management which recommended salary harmonization. As an institution mandated to uphold and advocate for fairness and equality, it would be unacceptable for our own staff to face disparities that undermine this very principle. To comply with the principle of equal pay for equal work, we request for <b>KES 85 Million</b> to address salary discrepancies and ensure that our workforce is fairly compensated.</p> <p><i>b) Recruitment:</i> The Commission has a staff establishment of 197 and currently has 107 (54%) of the total establishment. This has affected our operations especially in the regional offices. We request an additional <b>KES 36 million</b> to cover the staffing gap.</p> <p><i>c) Car Loan and Staff Mortgage scheme</i></p>	221



**NATIONAL GENDER AND EQUALITY COMMISSION BUDGET POLICY STATEMENT FY 2025/2026**  
**OUR REQUEST, WITH JUSTIFICATION**

S/no	Project	Justification	Amount in KES (Million)
		Although the Commission's Car Loan and Staff Mortgage Scheme was approved in 2021, it has not received any funding despite repeated requests. We humbly appeal to this Honorable Committee for a seed capital allocation of <b>KES 100 million</b> to operationalize the scheme. This will enhance staff welfare, motivation, and retention, ultimately improving service delivery at the Commission.	
	<b>TOTAL</b>		<b>595</b>



Salaries & Remuneration  
Commission  
*Rewarding productivity*

**SALARIES AND REMUNERATION COMMISSION  
(SRC)**

**2025 BUDGET POLICY STATEMENT (BPS) AND FUNDING  
PROPOSALS FOR FINANCIAL YEAR 2025/26 PRESENTATION**

**SENATE COMMITTEE ON FINANCE AND BUDGET**

**10<sup>TH</sup> MARCH 2025**

**FOUR POINTS BY SHERATON, JKIA (NAIROBI)**



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## **Introduction**

Reference is made to the Senate Letter **Ref: SEN/DSEC/F&B/2025/014 (g)** dated **6<sup>th</sup> March, 2025**. The Senate Committee on Finance and Budget requested information on the Commission's budget proposals for and the 2025/2026 Budget Policy Statement (BPS).

The Commission hereby provides information on the 2025/26 Budget Policy Statement and the Commission's funding proposals:

1. Key policies underlying the expenditure ceilings in the 2025 Budget Policy Statement;
2. Indicative performance targets linked to policies and programmes in the Budget Policy Statement;
3. List of proposed expenditure allocations; and
4. Request for budgetary support

### **1. Key policies underlying the expenditure ceilings in the 2025 Budget Policy Statement**

Over the medium term, the Commission will strengthen the implementation of ongoing reforms to transform the public service, which is centred on performance management and productivity.

The key outputs provided for in the 2025/2026 and the Medium-Term Budget are:

#### **(a) Collaboration with public service employers on managing public sector wage bill**

The public service wage bill in Kenya has been growing within an environment of revenue and financial constraints, putting pressure on the development and investment share of the fiscal budget. Effective management of the wage bill is therefore critical for the attainment of Kenya's development agenda.

In this regard, SRC will undertake monitoring and evaluation visits in public service institutions with a view to check on adherence to SRC advice on remuneration and benefits. Further SRC will sensitize, and capacity build public service institutions so as to provide interpretation and clarification on SRC advice and guidelines. The capacity building covers all aspects of SRC's mandate.

Further, SRC will continue coordinating and collaborating with MCDAs to:

- (i) Monitor and develop implementation reports of the 3<sup>rd</sup> National Wage Bill Conference Resolutions;
- (ii) Provide remuneration and benefits data through Quarterly Wage Bill Bulletins;
- (iii) adopt analytical and forecasting technique to determine financial resource requirements for review and setting of remuneration and benefits in the public service in the medium term.

#### **(b) Collaboration with public service employers on productivity measurement, improvement and recognition**

SRC will continue to review and advice on requests and proposals for payment of productivity and performance-based bonuses in public institutions. This will emanate from the integration

of productivity improvement strategies and practices for productivity measurement, improvement, and recognition in the public service. SRC in partnership with the National Productivity and Competitive Centre (NPCC) and Kenya School of Government will provide technical support to public service institutions to develop productivity measures, undertake measurement and tracking, and capacity building on public service productivity measurement and improvement.

**(c) Equity and Fairness, affordable and fiscally sustainable Remuneration and Benefits Structures**

SRC addresses equity and fairness through job evaluation, harmonisation of salary structures and streamlining allowances and benefits within the framework of affordability and fiscal sustainability. In this regard, SRC will:

- (i) Conduct Job Evaluations for new jobs in the public service and undertake Job Evaluation reviews on a continuous basis. This will be undertaken in readiness for the fourth remuneration and benefits review cycle covering the financial years 2025/2026 – 2028/2029.
- (ii) undertake labour market salary surveys to inform SRC advice on remuneration and benefits structures for the fourth remuneration and benefits review cycle, 2025/2026 – 2028/2029.
- (iii) Apply implementation of Framework for Streamlining of Allowances in the Public Service in a phased manner. Phase II will cover review, setting, and advising on cross-cutting and common allowances in the public service, and phase III will entail engagement with employing institutions before advising on the institution's specific allowances to be merged, renamed, restructured, abolished or retained.
- (iv) ensure equitable, affordable, and fiscally sustainable remuneration structures and stable labour relations through the issuance of advice to guide Collective Bargaining Negotiations in the public service.

**(d) Strengthen the legal framework**

SRC seeks to operationalize the policy on remuneration and benefits; finalize the public sector remuneration and benefits Bill and Regulations; and review the existing SRC guidelines and regulations of the SRC Act.

**(e) Undertake studies on the attraction and retention of requisite skills in the Public Sector**

SRC ensures that remuneration and benefits in the public sector enable the attraction and retention of requisite skills through labour market salary surveys in the public sector and the private sector. In this regard, SRC will undertake annual studies on public service retention rate.



## **2. Indicative performance targets linked to policies and programmes in the Budget Policy Statement**

The indicative performance targets linked to policies and programmes in the Budget Policy Statement are summarized in table 1 below.

**Table 1: Performance targets linked to policies and programmes in the BPS**

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Target FY 2024/25	Annual Target FY 2025/26	Annual Target FY 2026/27	Annual Target FY 2027/28
Salaries and Remuneration Management	Remuneration and Benefits Management	Advice on Remuneration and Benefits	% of advice and circulars on remuneration and benefits issued on requests for MCDAs	100	100	100	100
			% of advice on CBA issued on requests for MCDAs	100	100	100	100
			% of advice on performance and productivity issued on requests for MCDAs	100	100	100	100
		Institutional specific productivity Indices	The number of MCDAs and Counties supported in the development of Productivity measures	47	192	192	192
		Harmonized grading structures for the public service	% of jobs reviewed	100	100	100	100
			No. of salary survey reports	3	2	-	-
			% of Job Evaluation Grading Reports for the fourth remuneration and benefits review cycle	-	100	100	100
		Enhanced adherence to SRC advice on Remuneration and Benefits	No. of monitoring and evaluation reports highlighting the compliance level and remedial action/s for non-compliance.	1	1	1	1
		Quarterly Wage Bill Bulletin	No. of Wage Bill Bulletin	4	4	4	4

### 3. Funding requirements for the financial year 2025/26 and the Medium Term

SRC submitted a resource requirement of **Kshs.657 million** for the Financial Year 2025/26 to the Sector Working Group (SWG) through the Public Administration and International Relations (PAIR) sector. However, the allocation based on the sector's ceiling was **Kshs.481.8 million** resulting in a funding gap of **Kshs.175.2 million**. The detailed breakdown on the deficit is summarised.

Summary of the requirements and allocation for the Financial Year 2024/25 and the Medium-Term period is summarised in table 2 below.

**Table 2: Commission's Requirement Vs Allocation (Amount in Kshs. Million)**

Description	Revised Estimates	Requirement			Proposed Allocation		
	2024/25	2025/26	2026/27	2027/28	2025/26	2026/27	2027/28
Compensation to Employees	318.6	327.7	337.6	347.9	327.7	337.6	347.9
Use of Goods and Services	134.1	329.3	297.8	302.9	154.1	161.2	168.3
<b>Gross</b>	<b>452.7</b>	<b>657.0</b>	<b>635.4</b>	<b>650.8</b>	<b>481.8</b>	<b>498.8</b>	<b>516.2</b>

### 4. Request for additional budgetary support

In order to effectively execute its mandate, the Commission requires an additional support of **Kshs.519,364,377** as broken down in table 3 below.



**Table 3: Key unfunded areas**

No.	Item/Activity	Shortfall FY 2025/26	Justification for Requirement
1.	Implementation of Key activities in the implementation of the SRC Mandate	102,600,000	<p>The Commission is required to set, review and advise on equitable, competitive and sustainable remuneration and benefits through research and analysis. Research and analysis is a key component of the Commission activities. Further, the Commission is involved in regular monitoring and evaluation of public institutions at the National and County Governments to enhance compliance with the Commission's advice and set remuneration and benefits. To carry out its mandate, the Commission requires budget support in the following underlisted areas.</p> <ol style="list-style-type: none"> <li>1. Comparative labour market salary survey for the 4<sup>th</sup> Remuneration and Benefits Review Cycle <b>(Kshs 5,000,000);</b></li> <li>2. Monitoring and evaluation of County Governments, public universities and other selected public institutions on implementation of Commission advice. <b>(Kshs 23,890,000)</b></li> <li>3. Sensitization and Capacity building of public institutions on implementation of Commission advice and guidelines in regional clusters. <b>( Kshs 5,560,000)</b></li> <li>4. Conducting the 4<sup>th</sup> Remuneration and Benefits Review Cycle which will involve evaluation of jobs in the public service and stakeholders' engagement during the dissemination of the JE results <b>(Kshs 4,000,000)</b></li> <li>5. Implementation of the Third National Wage Bill Conference Resolutions plans towards the achievement of a wage-bill-to-revenue ratio of 35 per cent <b>(Kshs 3,000,000)</b>. This will involve.               <ol style="list-style-type: none"> <li>(i) Coordination of lead actors in national government, county governments, and State corporations implementing the NWBC resolutions.</li> <li>(ii) Support to the Technical and Steering Committees.</li> </ol> </li> <li>6. Training and capacity building of SRC Commissioners and Staff on matters related to SRC Mandate. This will also include experiential learning. <b>(Kshs 25,000,000)</b></li> <li>7. Implementation of allowances policy framework and study on benefits payable in the public service. <b>(Kshs 13,500,000)</b>. This will involve;</li> </ol>

No.	Item/Activity	Shortfall FY 2025/26	Justification for Requirement
	Implementation of Key activities in the implementation of the SRC Mandate		<ul style="list-style-type: none"> <li>(i) Finalization and Implementation of Phase III and IV of Allowances implementation.</li> <li>(ii) Finalization and implementation of the Sector Report.</li> <li>(iii) Implementation of the findings of the Benefits Study.</li> <li>(iv) Engaging employing public institutions for purposes of implementation of institution-specific allowances.</li> </ul> <p>8. Implementation of framework for Recognizing productivity and performance in the public service <b>Kshs. 8,500,000.</b> The activities will include.</p> <ul style="list-style-type: none"> <li>(i) SRC in collaboration with NPCC and KSG to sensitize and train public institutions on productivity mainstreaming.</li> <li>(ii) Review of the framework for Recognising productivity and performance in the public service.</li> <li>(iii) Comparative study on performance incentives applicable in both public and private sector.</li> </ul> <p>9. Collaboration, Partnership and Participation in stakeholder engagement meetings where Commission input is required. <b>Kshs. 9,500,000.</b> These areas include;</p> <ul style="list-style-type: none"> <li>(i) Collaborating with key stakeholders on setting targets on appropriate wage bill ratios.</li> <li>(ii) Implementation of Memorandum of Understanding (MOUs).</li> <li>(iii) Collaborative studies on topical areas related to SRC Mandate.</li> </ul> <p>10. Support on operationalisation and inclusion of remuneration and benefits module in the Human Resource Information System Kenya Incorporation <b>Kshs.1,000,000.</b></p> <p>11. Operationalisation and continuous re-engineering of the Automated Wage Bill M&amp;E Management Information System due to need for frequent reporting. <b>Kshs. 1,000,000.</b></p> <p>12. Development and commissioning of Data Warehouse, Analytics and Forecasting Model <b>Kshs 2,650,000.</b></p>

No.	Item/Activity	Shortfall FY 2025/26	Justification for Requirement
			<p>Without the funding, the gains made in wage bill management may be lost. Specifically.</p> <ol style="list-style-type: none"> <li>1. On an annual basis, the average amount of public funds Kenya uses on public wages, over the ideal <b>35%</b> wage bill to revenue ratio is in excess of <b>Kshs.265 Billion</b>. This is an amount that would have otherwise been used for development and other public service delivery.</li> <li>2. On an ongoing basis, SRC receives requests for advice on salary reviews, collective bargaining negotiations, bonuses, benefits, allowances, among others. Between 2021/2022 and 2023/2024, SRC received requests for review amounting to <b>Kshs.150.89 Billion</b>. SRC analysed the requests and advised <b>Kshs.45.1 Billion</b>. The savings realised amounted to <b>Kshs.105.79 Billion</b>. Without SRC's advice, the country would have spent the entire amount of <b>Kshs.150.89 Billion</b> on wages, therefore clouding out the resources that were to be used in development activities.</li> <li>3. SRC commenced a phased approach to streamlining the management and administration of allowances. Two phases were implemented resulting in the abolishment of some allowances, resulting in an estimated annual savings for the government of up to <b>Kshs.11.2 Billion</b>.</li> </ol>
2.	Communication, Supplies and Services	7,650,000	<p>The allocation was meant to cover:</p> <ol style="list-style-type: none"> <li>1. The provision of airtime which is based on employment contracts for Commissioners and Secretariat. The annual cost is <b>Kshs.8.75 million</b>. The shortfall will lead to failure by SRC to honour the employment terms.</li> <li>2. The Commission has running contracts for payment of internet connections. The quarterly cost is <b>Kshs.450,000</b>, thus an annual cost of <b>Kshs.1.8M</b>. The funds will not be sufficient to cover this cost.</li> <li>3. Courier and postal services are required to facilitate the dissemination of the Commission's circulars and advice on remuneration and benefits to Public Service institutions</li> </ol>
3.	Hospitality Supplies and Services	16,280,122	<p>The allocation covers hospitality supplies and services, conference expenses and board allowance. To effectively carry out its mandate, the Commission continuously engages stakeholders through consultative meetings and forums. Activities that will be affected include:</p>



No.	Item/Activity	Shortfall FY 2025/26	Justification for Requirement
			<ol style="list-style-type: none"> <li>1. Board Allowance- The board allowance is payable to the ex-officials and the audit committee members. The average monthly cost for board allowance is <b>Kshs. 960,000</b> thus an annual cost of <b>Kshs. 11.52 million</b>. The shortfall will lead to failure by SRC to honour the terms of engagement to the ex-official Commissioners and the audit committee members for a period of 6 months;</li> <li>2. Provision of office utilities and drinking water to the Members of the Commission and Secretariat. <b>Kshs.4 million</b>.</li> </ol>
4.	General office supplies and services	5,128,503	Insufficient allocation will affect procurement and the supply of office stationery and other necessary consumables. This will adversely affect the provision of basic items required for the Commission to operate, which include: writing materials, printing, cleaning materials, and other office consumables.
5.	Refined Fuels and Lubricants for Transport	10,423,750	The Commission's monthly fuel requirement is <b>Kshs. 1.44 Million</b> . The annual requirement is <b>Kshs. 17.28 million</b> . Insufficient allocation will affect the logistics and movement of the Commission's vehicles.
6.	Routine Maintenance - Vehicles	5,718,750	Insufficient allocation will affect the regular maintenance of the Commission's vehicles, which will result in grounding of the Commission's vehicles, thus affecting the Commission's ability to perform its core functions.
7.	Printing, advertising, and information supplies	5,970,375	<ol style="list-style-type: none"> <li>1. The allocation caters for publishing, printing, and advertisement. This is key in the dissemination of the Commission's mandate on remuneration and benefits as well as stakeholder engagement.</li> <li>2. Insufficient funds will affect the Commission's stakeholder engagement through media and impair the dissemination of the Commission's advice on remuneration and benefits.</li> <li>3. Further, the Commission will also be limited in advertising for positions that may fall vacant as well as procurements which require to be advertised as per the Public Procurement laws.</li> <li>4. Issuance of Annual report and Financial Statements is a statutory requirement and unavailability of funds will affect this obligation.</li> </ol>

No.	Item/Activity	Shortfall FY 2025/26	Justification for Requirement
8.	Routine Maintenance - Other Assets	12,955,445	<p>The Commission has contracts with service providers for the routine maintenance of the office equipment. The budget estimates were based on the running contracts. Running costs for ICT include support for iJES <b>Kshs.4.3 million</b>, KoTDA for iJES hosting <b>Kshs. 3.33 million</b>, support to EDMS <b>Kshs. 637,972</b>, Microsoft office renewal <b>Kshs. 1.7 million</b>, preventive maintenance and repairs of ICT equipment <b>Kshs. 1.37 million</b>, repairs and maintenance of air conditioning and cooling systems <b>Kshs. 361,920</b>, Fortinet Firewall renewal license <b>Kshs. 1.5 million</b> and digitalization of records <b>Kshs.1.319 million</b></p> <p>Insufficient allocation will affect the settlement of contractual obligations to the service providers, leading to possible litigation and pending bills.</p>
9.	Refurbishment of buildings	2,500,000	The funds were meant to cater for partitioning of two offices and provision of structured cabling on the 6 <sup>th</sup> Floor of the Williamson Building.
10.	Purchase of software	6,000,000	<p>The funds were to be utilized to procure software for tagging and tracking the Commission's assets to comply with the PFM Act 2012 and regulations.</p> <p>Insufficient budget will therefore affect the procurement of this software</p>
11.	Purchase of Motor Vehicles	214,137,432	The Commissioners are entitled to official transport of a motor vehicle whose engine capacity does not exceed 3000 CC as stated in the Kenya Gazette of 23 <sup>rd</sup> August 2023. The vehicles are to be procured at an estimated cost of <b>Kshs.26,767,179</b> per vehicle. The cost of maintaining the current Commission vehicles has significantly increased owing to frequent usage and aging.
12.	ICT Infrastructure	20,000,000	ICT Infrastructure and a robust monitoring and evaluation system that cuts across national and county governments.
13.	Stakeholder Engagement	40,000,000	Annual Productivity Award Conference.
		40,000,000	Implementation of the 3 <sup>rd</sup> National Wage bill Resolutions as a key convener.
		30,000,000	Stakeholder engagement and mainstreaming of Alternative Dispute Resolutions (ADR)
	<b>Total</b>	<b>519,364,377</b>	



PRESENTATION BY  
INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION  
(IEBC) VOTE 2031

TO

THE SENATE  
FINANCE AND BUDGET COMMITTEE ON  
THE 2025 BUDGET POLICY STATEMENT (BPS)

10<sup>TH</sup> MARCH 2025



## I. INTRODUCTION

Article 88(1) of the Constitution of Kenya, 2010 establishes the Independent Electoral and Boundaries Commission (IEBC) [‘the Commission’] as the body mandated to conduct and/or supervise elections and referenda in Kenya.<sup>1</sup> In carrying out its mandate, the Commission is responsible for

- i. Continuous registration of citizens as voters.
- ii. Regular revision of the voters’ roll.
- iii. Delimitation of constituencies and wards.
- iv. Regulation of the process by which parties nominate candidates for elections.
- v. Settlement of electoral disputes, including disputes relating to or arising from nominations but excluding election petitions and disputes after the declaration of election results.
- vi. Registration of candidates for election.
- vii. Voter education.
- viii. Facilitation of the observation, monitoring, and evaluation of elections.
- ix. Regulation of the amount of money that may be spent by or on behalf of a candidate or party in respect of any election.
- x. The development of a code of conduct for candidates and parties contesting elections; and
- xi. Monitoring of compliance with the legislation required by Article 82(1)(b) relating to nomination of candidates by parties.

This mandate is further amplified in other Acts of Parliaments and Regulations.<sup>2</sup>

## II. KEY SECTORAL POLICIES UNDERLYING THE EXPENDITURE CEILINGS

1. The Commission prepared its MTEF Budget in accordance with the National Treasury Circular on the Guidelines of preparation of the 2025/26 – 2027/28 MTEF Budget.

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<sup>1</sup>Article 88 (4) of the Constitution of Kenya, 2010.

<sup>2</sup> The Independent Electoral and Boundaries Commission Act, 2011.

<sup>3</sup>IEBC Strategic Plan 2020-2024

2. The Commission Strategic Plan sets out the priorities for the five years with Its Key Result Areas/Strategic Focus Areas (KRAs/SFAs) indicated below: -

- i. Strengthening Corporate Governance;
- ii. Strengthening the Legal Framework;
- iii. Effective Conduct of Elections (Political Parties and candidate management, dispute resolution, campaign management, election operations, results management, voter registration and maintenance of the register of voters);
- iv. Public Outreach (Effective voter education, strategic partnerships, collaboration and communication);
- v. Equitable Representation (Accessibility, boundary delimitation); and
- vi. Strengthening Strategic Operations (Strengthening the institutional capacities of IEBC, managing risk in IEBC, strengthening ICT in elections and operations, strengthening finance function and capacity for improved service delivery, strengthening procurement, warehousing and logistics functions in IEBC, and strengthening planning, research and development functions of IEBC).

### III. PROGRAMMES AND OBJECTIVES

3. The Commission has two programmes, namely.

- i. **Programme 1: Management of Electoral Process in Kenya**  
Strategic objective: To deliver free, fair and credible elections.
- ii. **Programme 2: Delimitation of Boundaries**  
Strategic objective: To promote equity in representation and participation in the electoral process.

#### IV. KEY POLICIES UNDERLYING THE EXPENDITURE CEILINGS IN 2025 BUDGET POLICY STATEMENT

##### A. GENERAL ELECTIONS ASSUMPTIONS

The Commission developed the following baseline assumptions to be used in the preparation for the 2027 General Elections.

- i. To retain the existing Register of Voters of 22.12 million voters
- ii. Project to register new voters (based on NPR data) of 5.73 Million. Therefore, the expected registered voters will be 27.84 million. ✕
- ✕ iii. Projected number of Polling stations in 2027 will Increase to 55,393 from the current 46,229 in 2022. *(Increase of 9,164 polling stations)*.
- iv. The maximum number of voters per polling Station will remain at 700.
- v. Continuous Voter Registration (CVR) will continue as mandated by the Constitution with an enhanced CVR campaign for two financial years; namely 2025/26 and 2026/27.
- vi. Voter Verification exercise will be conducted one year to Election.
- vii. 45,352 KIEMS tablets acquired in 2017 will be replaced while 14,000 tablets purchased in 2022 will be retained.
- viii. Total KIEMS kits required will be 59,352 (55,393 for polling stations and 3,959 for training).
- ix. Wages for temporary poll officials will be increased by Ksh.500 per day. Provisions for statutory employer contributions related to wages e.g housing levy and NSSF has been Included.

##### B. JUSTIFICATION FOR KIEMS REPLACEMENT

1. The Kenya Integrated Elections Management System (KIEMS) is designed to streamline and enhance the integrity of the electoral process in Kenya. It comprises several key components, each serving a critical function in the election management process such as:



- i. **The Biometric Voter Registration System (BVR)** that Captures and stores voters' biometric data (fingerprints and facial recognition) to ensure accurate voter identification.
- ii. **The Biometric Voter Identification System (BVI)** that verifies voters' identities at polling stations using biometric data.
- iii. **The Results Transmission System (RTS)** that Electronically transmits election results from polling stations to the central tallying center servers.
- iv. **The Candidate Registration Management System (CRMS)** that manages the registration of candidates for various electoral positions.

## **2. Key Activities Dependent on Technology**

- i. **By-Elections** - KIEMS uses the Biometric Voter Registration System (BVR) to provide accurate register of voters, voter identification (electronically) and the Results Transmission System (RTS) to securely transmit results.
- ii. **Continuous Voter Registration** - The Commission uses KIEMS kit for enrolment of voters to continuously update the Register of Voters as mandated by the law.
- iii. **General Election** - the KIEMS supports the Commission in the comprehensive management of general elections by facilitating voter registration, voter identification, candidate registration, and electronic results transmission.

## **3. Key Observations.**

- i. The BVR kits acquired in 2012 are over 15 years old, therefore, they cannot be supported by manufacturers.
- ii. The KIEMS kits manufactured by IDEMIA in 2017 will be over 10 years old and the Commission no longer has any BVR and KIEMS kit hardware support contract with the manufacturer.
- iii. The SIM1 slot in KIEMS supported 3G/2G network while SIM2 slot only reliably supported 2G and this created issues in network failover.

- iv. The current KIEMS specifications support both fingerprints and iris as methods of biometric identification.

#### 4. Requirement of Additional Features

In 2022, the Commission included an iris scanner in addition to fingerprints to the KIEMS to enhance reliability and to provide alternate mode of identification during elections. The new kits combine registration, verification, identification and RTS. The older 45,000 kits do not have iris scan features and are no longer supported by the previous vendor.

#### 5. IT Policy and Standards

- i. It noted that the BVR kits will be over 15 years old while the KIEMS Kits will be 10 years old in 2027. Due to this, the performance and reliability is expected to deteriorate as would be expected of over 10-year-old equipment. The standard industry practice is that IT user equipment are typically disposed of within 3 to 5 years
- ii. It is also observed that the Commission will have already realized value-for-money from the equipment as they will have already been used over two electoral cycles (10 years), conducting 3 General Elections and several by-elections from 2017. Their current Net Book Value is zero.

#### 6. Risks Management

The KIEMS kits will be 10 years and will have inherent risks related to the degradation of performance over time. Can they work? Maybe, but with significant risks for the General Elections. Is this a risk the Commission and the stakeholders are willing to accept in light of the performance in the last elections? In our opinion, this is unlikely to be acceptable by the voters and the public.

## 7. Network Capability

The KIEMS kits are currently limited to 2G/3G networks, which in the past have served the Commission well. However, 3G/4G/5G is now commonplace with key MNOs rolling out 5G.

## 8. Transmission of all Six Elective Seats Results

In the 2022 General Election, the Commission only transmitted the presidential results to the public portal. There are currently suggestions to publish all the six elections on the public portal. With the old kits, the power performance is likely to be lower compared to the newer ones due to limited battery and operational system ability. It would, therefore, be ideal to replace the 45,000 kits for power autonomy considerations.

## C. RESOURCE REQUIREMENT

The total resource requirement for the 2027 General Election is Kshs.61.7Billion as reflected in Table 1 below:

Table 1: Resource Requirement, Ceiling Allocation and Deficit

S. No	Activity	General Elections - 2027 Funding Requirements - Kshs			TOTAL
		2025/26	2026/27	2027/28	
1	Recruitment/ Transfer and Team Building	26,850,000	-	182,560,000	209,410,000
2	Maintenance of Motor Vehicles	104,000,000	176,000,000	212,000,000	492,000,000
3	Purchase of Motor Vehicles	-	408,000,000	890,000,000	1,298,000,000
4	Media Campaigns			1,050,000,000	1,050,000,000
5	National Election Conference (NEC)			732,000,000	732,000,000
6	Bulk SMS	150,000,000	100,000,000	200,000,000	450,000,000
7	Stakeholder Engagements	1,482,745,690	154,565,000	1,517,077,940	3,154,388,630
8	Legal Petitions	86,400,000	386,400,000	580,800,000	1,053,600,000
9	Legal Reforms	195,165,000	133,390,000	4,223,000	332,778,000
10	Elections Disputes Resolution (EDR)	7,550,000	441,750,000	111,577,000	560,877,000



S. No	Activity	General Elections - 2027 Funding Requirements - Kshs			TOTAL
		2025/26	2026/27	2027/28	
11	Data Protection	28,760,000	106,490,000	203,408,000	338,658,000
12	Corruption Prevention Protection	-	34,870,000	39,233,000	74,103,000
13	Election Security Arrangement Programme (ESAP) & Risk Registration	103,580,000	919,648,000	27,881,500	1,051,109,500
14	Boundaries – GPS	-	60,572,000	-	60,572,000
15	Research & PEE	86,658,600	39,250,000	137,600,000	263,508,600
16	Disposal /Tendering Process	76,260,000	102,596,000	56,291,000	235,147,000
17	Continuous Voter Registration (CVR)/Voter Verification	3,365,568,330	3,633,777,914	-	6,999,346,244
18	Election Materials		3,609,442,130		3,609,442,130
19	Ballot Papers		5,962,263,720		5,962,263,720
20	Training	66,256,000	318,357,370	2,343,045,870	2,727,659,240
21	Meals		243,406,108	939,289,600	1,182,695,708
22	Tallying Centres			201,585,000	201,585,000
23	Nominations		488,111,200		488,111,200
24	Transport		457,407,840	3,360,309,940	3,817,717,780
25	Wages	1,002,621,975	6,740,806,615	7,849,799,063	15,593,227,653
26	KIEMS Replacement	6,792,621,500	243,732,000	-	7,036,353,500
27	Upgrade/Maintenance of Systems	1,747,659,548	515,915,350	301,500,000	2,565,074,898
28	Simulation	25,381,300	105,842,940	66,199,152	197,423,392
	<b>Total</b>	<b>15,348,077,943</b>	<b>25,382,594,187</b>	<b>21,006,380,065</b>	<b>61,737,052,195</b>
	Proposed Allocation by The National Treasury	-	25,000,000,000	30,000,000,000	55,000,000,000
	<b>Deficit</b>	<b>-15,348,077,943</b>	<b>-382,594,187</b>	<b>8,993,619,935</b>	<b>-6,737,052,195</b>

Table 1 above shows that the Commission has an overall deficit of Kshs.6.7billion. Worth noting, the Commission would like the General Elections to be funded over the three Financial Years as indicated. The FY 2025/26 takes in the pre-election activities. In light of this, it is requested that some of the resources (Kshs.15Billion) be front loaded to FY 2025/26

to facilitate mainly the Voter Registration and Acquisition of the Election technology Software and Hardware.

#### D. COMPARISON ON THE COST OF ELECTIONS

1. The cost drivers of an Election are determined by the **Number of Registered Voters and Polling Stations**. The analysis below is a summary of the incremental cost projected for the 2027 General Elections: -

**Table 2: Comparison of cost drivers for Elections**

Major Causes of Key Increment of Elections							
No.	Description	2022 No	2027 No	2022 Kshs	2027 Kshs	Variation	Remarks
A	Cost of Elections	6 Positions	6 Positions	35,905,963,437	61,737,052,195	25,831,088,758	
B	Polling Stations	46,229	55,393			9,164	Cost Drivers- Temporary officials, Statutory and Non-Statutory Materials, Transport, Ballot Papers
C	No of Registered Voters	22.12Mn	27.84 Mn			5.73Mn	new voters based on NPR data
1	KIEMS kit	14100	45,352	2,115,000,000	6,825,618,180	4,710,618,180	Replacing 45352 Brought in 2017 because of failure rate (Accessories Included)
2(a)	Wages- Elections			5,420,750,000	10,917,391,660	5,496,641,660	Increased No of staff (119,132), wage adjustment (increment of Kshs 500), Statutory Deductions (SHIF& HL - from 200 to 2160)
2(b)	Wages- Voter Registratio n & Verification			2,359,158,917	4,743,428,590	2,384,269,673	
3	Election Materials			7,219,053,485	10,510,164,250	3,291,110,765	Due to the increased no of Polling stations
4	Transport			3,299,661,028	3,846,711,120	547,050,092	Due to the increased no of Polling stations

Major Causes of Key Increment of Elections							
No.	Description	2022 No	2027 No	2022 Kshs	2027 Kshs	Variation	Remarks
5	Voter Registration and Voter Verification			3,899,082,445	6,999,346,244	3,100,263,799	Increased no of staff, wage adjustment (increment of Kshs 500). Statutory Deductions(SHIF& HL - from 200 to 2160 )
6	Legal			1,232,865,903	2,772,756,000	1,539,890,097	To avoid pending bills
7	Voter Education			1,428,057,309	5,386,388,630	3,958,331,321	Increase on no of voter educators

## 2. Normal Operations

The Commission prepared a budget for normal operations as indicated in Table 3 below:

**Table 3: Resource Requirement**

Description	2025/26	2026/27	2027/28
PE	2,677,296,701	2,755,274,700	2,835,840,000
O&M	1,338,958,241	1,469,825,498	1,450,188,480
Development	1,214,000,000	1,684,000,000	1,500,000,000
<b>Total</b>	<b>5,230,254,942</b>	<b>5,909,100,198</b>	<b>5,786,028,480</b>

The Commission was allocated the following resources for the FY 2025/26 and MTEF Period as reflected in Table 4 below:

**Table 4: Resource Allocation**

Description	2025/26	2026/27	2027/28
PE	2,677,050,000	2,755,274,700	2,835,840,000
O&M	1,287,930,000	1,367,269,300	1,450,188,480
Development	30,000,000	384,582,814	602,050,215
<b>Total</b>	<b>3,994,980,000</b>	<b>4,507,126,814</b>	<b>4,888,078,695</b>

## 3. Boundary Delimitation

- a. The Commission is mandated to review electoral units regularly for County Assembly Wards and at intervals of between 8-12 years for constituencies. The last review of



electoral boundaries was concluded in March, 2012 after the gazette (legal Notice 14 of 2012) of the current electoral units.

- b. The review of electoral area's boundaries is an exercise that requires accurate and well managed Geo-data Collection, Collation, Analysis and Modelling. The frequency of boundaries review ensures that electoral boundaries are reviewed account for the population dynamics and to align representation to changes in demographic patterns. International standards invariably provide for opportunities for adjustments of electoral areas between 8 and 12 years.
- c. The Commission adopted a phased approach in implementing the Boundaries Review Operations Plan (BROP). This is grouped into three phases

**Phase I: Pre-Delimitation-**Preparatory activities such as planning, development of documents, legal framework, capacity building, collection, and validation

**Phase II: Delimitation-**Generation of new electoral maps

**Phase III: Post-Delimitation-**Presentation to Parliament, gazette and publication of description and maps, post delimitation evaluation

- d. During the pre-delimitation phase, the Commission achieved the following.
  - i. Development of the Boundaries Review Operation Plan (BROP)
  - ii. Conduct of Situational Analysis: The Commission conducted a list to lists analysis of KNBS, 2009 Census data against the 2019 data to compare in terms of administrative units that formed the basis for descriptions for electoral units
  - iii. Conduct of Pilot Study: A pilot study was necessitated by the situational analysis outcome. This was conducted in 4 counties (Nakuru, Kwale, Isiolo and Turkana) which were rich in their diversity and were to inform the Commission on the probable logistical issues to attend to.
  - iv. Collection of administrative units' geo-data: with the commission having conducted the pilot study, it rolled out successful geo-data collection in 47 counties.

- v. Digitization of administrative geo-data: The Commission has digitized the administrative geo-data to generate updated shape files awaiting final consolidation post validation.
- vi. Acquisition of equipment: Adequate resourcing is critical for the success of any project. Based on this consideration, the commission has tirelessly strived to ensure that the boundary GIS lab is up and running. Through the office of the Commission Secretary/CEO, the Commission has been able to fast track the acquisition of equipment from both internally and externally. So far, The Commission has received the following from the United Nations Development Programme (UNDP).
  - Real-time Kinematics (RTK)
  - ArcGIS Software
  - Laptop and Desktops for the GIS Lab
  - Multifunctional printer
  - Handheld GPS
  - Large format printer and scanners
  - Plotters
  - Allocated dedicated space for the GIS Lab in 21<sup>st</sup> Floor
- vii. Capacity Building: The Commission has managed to secure training for several staff. Key amongst those trained and sensitized are senior management of the Commission and line staff on delimitation in the past few months. Further, plans are underway to increase the number of staff trained on delimitation procedures to ensure that there is adequate Constituency reach.
- e. **Timelines:** Upon reconstitution of the Commission and given that the Commission will be required to conduct Boundary delimitation on an extension of the period it should have completed the exercise by 9<sup>th</sup> August 2026. The pending activities are:

NO	ACTIVITY
1.	Data validation exercise for the 47 counties to facilitate the generation of base delimitation maps
2.	Joint workshops on the development of delimitation document and training curriculum
3.	Conduct of delimitation of Constituencies and Wards (Public Participation, Stakeholder Engagement, Collection of Memorandum and analysis, Oral Submissions and report Development
4.	Boundary Petitions

- f. The Commission will require a budgetary allocation of Kshs 8,505,265,430 to successfully conduct Boundary Delimitation. This has not been factored in the BPS (See appendix 1).

#### E. BY ELECTIONS

The Commission is expected to conduct by-elections and prepare for the 2027 General Elections. Currently there are 16 vacant positions as reflected in table 5 below:

Table 5: Vacant Positions

S/No	Electoral Position	No. of vacancies
1	Senatorial	1
2	Member of National Assembly	4
3	Member of County Assembly	11
	Total	16

Upon reconstitution of the Commission, we shall require additional Kshs 520Million to conduct the by-elections for the vacant positions that will have been declared. This has also not been factored in the BPS.



## F. PENDING BILLS

The Commission has accumulated a total of Kshs. 3,848,522,166 in pending bills. Most of this amount is made up of legal fees for General Election Petitions including Presidential Election petition of Kshs. 502million, Postal Corporation of Kenya of Kshs. 399million which provided transport and logistics for the General Election and other services. The Breakdown of the pending bills is as indicated below:

Table 6: Pending bills

Description	Amount (Kshs.)
1. Legal fees	2,662,871,094.00
2. Goods and Services prior years	1,012,394,139.30
3. Goods and Services FY 2023/24	173,256,933.00
<b>Total Pending Bills</b>	<b>3,848,522,166.30</b>

(See appendix 2)

There are Court Awards against the Commission amounting to Kshs. 441,156,306 which the Commission is unable to pay due to lack of budget. The Commission Secretary / CEO has been cited for contempt of court orders and risks admitted to civil jail because of being unable to service the awarded costs. The Commission's assets may be auctioned to recover the awarded costs. (See appendix 3)

## G. DEVELOPMENT PROPOSED PROJECTS

The Commission proposes to implement the Uchaguzi Centre project and Construction of County warehouses in the medium term MTEF period. It will require **Kshs 1Billion** to kick start the project.

## H. REQUESTS TO THE COMMITTEE

The Commission requests this Committee to:

1. Note the submission.
2. Support in allocating adequate resources for:
  - i. By Election amounting to Kshs 520Million
  - ii. Boundary Delimitation amounting to Kshs 8.5Billion
  - iii. Pending Bills amounting to Kshs 3.8Billion
  - iv. General Election Budget Deficit to Kshs 6.7Billion
  - v. Uchaguzi Centre amounting to Kshs 1Billion.
3. Front loading Kshs 15Billion to FY2025/26 to facilitate preparation for the General Election and implementing the Constitutional Mandate.

We thank this committee for, according to the Commission, the opportunity to present the 2025 Budget Policy Statement. We look forward to more engagements in the future.



Marjan Hussein Marjan, MBS  
Commission Secretary/CEO

INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION



DIRECTORATES WORK PLANS FOR BOUNDARY DELIMITATION FY 2023- 2024

NO.	DIRECTORATES	AMOUNT (KSHS.)
1	VOTER REGISTRATION &ELECTORAL OPERATIONS	637,141,200
2	HUMAN RESOURCE & ADMINISTRATION	341,333,000
3	COMMISSION SERVICES	97,659,400
4	FINANCE	32,805,680
5	RESEARCH	59,792,500
6	ELECTORAL BOUNDARIES	932,149,500
7	RISK MANAGEMENT	146,063,750
8	INTERNAL AUDIT	4,230,000
9	LEGAL SERVICES	1,789,927,000
10	VOTER EDUCATION, PARTNERSHIPS & COMMUNICATION AFFAIRS	1,696,620,800
11	SUPPLY CHAIN MANAGEMENT	49,099,000
12	INFORMATION, COMMUNICATION & TECHNOLOGY	547,439,000
13	COUNTY OPERATIONS	2,171,004,600
	<b>TOTALS</b>	<b>8,505,265,430</b>

APPROVED BY: MARJAN HUSSEIN MARJAN, MBS  
COMMISSION SECRETARY/CEO

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_



INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION



DIRECTORATE OF VOTER REGISTRATION AND ELECTORAL OPERATIONS

Output	Activity	Sub Activity	Unit	Unit Cost	Frequency	Itemized	MOV	Amount	Q1	Q2	Q3	Q4
Boundaries Delimitation	Training of cartographer and GIS analysis	Conference facilities - Training of cartographer and GIS analysis	100	5,000	5	2210704		2,500,000	1	1		
Boundaries Delimitation	Training of cartographer and GIS analysis	Training materials - Training of cartographer and GIS analysis	1	25,000	1	2210703		25,000	1	1		
Boundaries Delimitation	Training of cartographer and GIS analysis	Training of cartographer and GIS analysis - Transport reimbursement	100	10,000	1	2210701		1,000,000	1	1		
Boundaries Delimitation	Training of cartographer and GIS analysis	Fuel - Training of cartographer and GIS analysis	5	20,000	1	2211201		100,000	1	1		
Boundaries Delimitation	Training of cartographer and GIS analysis	DSA - Training of cartographer and GIS analysis	100	14,000	5	2210701		7,000,000	1	1		
Boundaries Delimitation	Training on Statistical modelling software and emerging technology for boundary delimitation	Conference facilities - Training on Statistical modelling software and emerging technology for boundary delimitation	100	5,000	5	2210704		2,500,000	1	1		

Boundaries Delimitation	Training on Statistical modelling software and emerging technology for boundary delimitation	Training materials - Training on Statistical modelling software and emerging technology for boundary delimitation	1	25,000	1	2210703		25,000	1	1		
Boundaries Delimitation	Training on Statistical modelling software and emerging technology for boundary delimitation	Transport reimbursement - Training on Statistical modelling software and emerging technology for boundary delimitation	100	10,000	1	2210701		1,000,000	1	1		
Boundaries Delimitation	Training on Statistical modelling software and emerging technology for boundary delimitation	Fuel - Training on Statistical modelling software and emerging technology for boundary delimitation	5	20,000	1	2211201		100,000	1	1		
Boundaries Delimitation	Training on Statistical modelling software and emerging technology for boundary delimitation	DSA - Training on Statistical modelling software and emerging technology for boundary delimitation	100	14,000	5	2210710		7,000,000	1	1		
Boundaries Delimitation	Workshop to review and develop Boundaries delimitation Manuals	Procurement of conference facilities - Review and develop Boundaries delimitation Manuals	30	5,000	15	2210802		2,250,000	1	1	1	1

Boundaries Delimitation	Workshop to review and develop Boundaries delimitation Manuals	Printing & Stationery- review and develop Boundaries delimitation Manuals	1	20,000	3	2211101		60,000	1	1	1	1
Boundaries Delimitation	Workshop to review and develop Boundaries delimitation Manuals	Transport reimbursement - review and develop Boundaries delimitation Manuals	30	10,000	3	2210301		900,000	1	1	1	1
Boundaries Delimitation	Workshop to review and develop Boundaries delimitation Manuals	Fuel - review and develop Boundaries delimitation Manuals	2	20,000	3	2211201		120,000	1	1	1	1
Boundaries Delimitation	Workshop to review and develop Boundaries delimitation Manuals	DSA allowances for the participants - review and develop Boundaries delimitation Manuals	30	14,000	15	2210303		6,300,000	1	1	1	1
Boundaries Delimitation	Workshop to review and develop Boundaries delimitation Manuals	Printing of Boundaries delimitation Manuals	1200	1,000	1	2210502		1,200,000	1	1	1	1
Boundaries Delimitation	Bridge Modular Training on electoral processes	Procurement of conference facilities- bridge modular training	70	5,000	10	2210704		3,500,000			1	1
Boundaries Delimitation	Bridge Modular Training on electoral processes	Procurement of stationery - Bridge modular training	1	50,000	1	2210703		50,000			1	1
Boundaries Delimitation	Bridge Modular Training on electoral processes	Transport reimbursement - bridge modular training	70	10,000	1	2210701		700,000			1	1



Boundaries Delimitation	Bridge Modular Training on electoral processes	local running vehicle - bridge modular training	5	20,000	1	2211201		100,000			1	1
Boundaries Delimitation	Bridge Modular Training on electoral processes	participants allowances -bridge modular training	70	14,000	10	2210710		9,800,000			1	1
Boundaries Delimitation	Technical Field support during Boundary delimitation	Technical Field support during Boundary delimitation - DSA HQ team	50	14,000	21	2210303		14,700,000	1	1	1	1
Boundaries Delimitation	Technical Field support during Boundary delimitation	fuel for technical support - HQ	15	50,000	1	2211201		750,000	1	1	1	1
Boundaries Delimitation	Workshop to develop quick reference book on boundary delimitation	Procurement of conference facilities- develop quick reference book on boundary delimitation	20	5,000	10	2210802		1,000,000	1	1	1	1
Boundaries Delimitation	Workshop to develop quick reference book on boundary delimitation	Printing & Stationery- develop quick reference book on boundary delimitation	1	20,000	3	2211101		60,000	1	1	1	1
Boundaries Delimitation	Workshop to develop quick reference book on boundary delimitation	Transport reimbursement - develop quick reference book on boundary delimitation	20	10,000	1	2210301		200,000	1	1	1	1
Boundaries Delimitation	Workshop to develop quick reference book on boundary delimitation	local running vehicle Fuel - develop quick reference book on boundary delimitation	2	20,000	1	2211201		40,000	1	1	1	1

Boundaries Delimitation	Workshop to develop quick reference book on boundary delimitation	DSA allowances for the participants - develop quick reference book on boundary delimitation	20	14,000	10	2210303		2,800,000	1	1	1	1
Boundaries Delimitation	Workshop to develop quick reference book on boundary delimitation	Printing of quick reference book on boundary delimitation	145000	250	1	2210502		36,250,000	1	1	1	
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	National Planning-Conference Facility	170	5,000	5	2210802		4,250,000	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	National Planning-DSA	170	14,000	5	2210303		11,900,000	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	National Planning-Stationeries	1	25,000	1	2211101		25,000	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	National Planning-Fuel for Local running	10	20,000	1	2211201		200,000	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	National Planning-Transport Re-imbursements/Airticket	170	10,000	1	2210301		1,700,000	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 0: REVIEW OF CONTENT-Conference Facility	30	5,000	5	2210802		750,000	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 0: REVIEW OF CONTENTS- DSA	30	14,000	5	2210303		2,100,000	1	1		

Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 0: REVIEW OF CONTENTS- Stationeries and materials	1	20,000	1	2211101		20,000	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 0: REVIEW OF CONTENTS-Fuel for Local running	2	20,000	1	2211201		40,000	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 0: REVIEW OF CONTENTS- Transport Re- imbursements - Content developers	30	10,000	1	2210701		300,000	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 1: TRAINING/REVIEW BY MASTER TRAINERS- Conference Facility	60	5,000	5	2210704		1,500,000	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 1: TRAINING/REVIEW BY MASTER TRAINERS-Subsistence Allowances - Master Trainers and secretariate	60	14,000	5	2210710		4,200,000	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 1: TRAINING/REVIEW BY MASTER TRAINERS- Stationeries and training materials	1	25,000	1	2210703		25,000	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 1: TRAINING/REVIEW BY MASTER TRAINERS-Fuel for Local running	5	20,000	1	2211201		100,000	1	1		



Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 1: TRAINING/REVIEW BY MASTER TRAINERS-Transport Re-imbursements - Master Trainers	60	10,000	1	2210701	600,000	1	1	1	
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 2: National Training of Training of Trainers-Conference Facility	200	5,000	4	2210704	4,000,000	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 2: National Training of Training of Trainers-Subsistence Allowances - TOTs and secretariate	200	14,000	4	2210710	11,200,000	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 2: National Training of Training of Trainers-Stationeries and training materials	1	50,000	1	2210703	50,000	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 2: National Training of Training of Trainers-Fuel for Local running	10	20,000	2	2211201	400,000	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 2: National Training of Training of Trainers-Transport Re-imbursements - ToTs and Secretariate	200	10,000	1	2210701	2,000,000	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 3: Counties Cluster Trainings - CEMs, SEOs, AEOs, CICTOs, WHA-Conference Facility	800	5,000	4	2210704	16,000,000	1	1		

Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 3: Counties Cluster Trainings - CEMs, SEOs, AEOs, CICTOs, WHA-Subsistence Allowances - Participants	800	14,000	4	2210710		44,800,000	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 3: Counties Cluster Trainings - CEMs, SEOs, AEOs, CICTOs, WHA-Stationeries and training materials	47	25,000	2	2210703		2,350,000	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 3: Counties Cluster Trainings - CEMs, SEOs, AEOs, CICTOs, WHA - Fuel for Local running	47	20,000	2	2211201		1,880,000	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 3: Counties Cluster Trainings - CEMs, SEOs, AEOs, CICTOs, WHA - Transport Re-imbursements - Participants	800	10,000	1	2210701		8,000,000	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 4: Training of boundary delimitation clerks and Educators at Constituency Level-Conference Facility((( Clerks (290*4 + 47*3) + (Educators(2900+290 +47)))	5743	2,500	3	2210704		43,072,500	1	1		

Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 4: Training of boundary delimitation clerks and Educators at Constituency Level-Stationeries and training materials	290	20,000	1	2210703	5,800,000	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	Level 4: Training of boundary delimitation clerks and Educators at Constituency Level-Transport Re-imbursements -Ros, AROs, County team and HQ team	821	3,000	1	2210701	2,463,000	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 4: Training of boundary delimitation Educators and clerks at Constituency Level-Transport Re-imbursements	4922	3,000	1	2210701	14,766,000	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 4: Training of boundary delimitation clerks at Constituency Level-Subsistence Allowances - trainers	821	10,500	3	2210710	25,861,500	1	1		
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	LEVEL 4: Training of boundary delimitation Educators and clerks at Constituency Level-Printer Tonners	337	213,600	1	2211102	71,983,200	1	1	1	1



Boundaries Delimitation	Capacity building of staff on boundaries delimitation	Training of boundary delimitation Educators and clerks at Constituency Level-Hire of Projectors	290	6,000	4	2210704	6,960,000	1	1		
Boundaries Delimitation	Wages for temporary staff during Boundary delimitation	Wages for clerks-Boundary delimitation clerks	1685	1,500	60	2110201	151,650,000	1	1	1	1
Boundaries Delimitation	Wages for temporary staff during Boundary delimitation	Wages for clerks-Boundary delimitation clerks - HQ	100	1,500	150	2110201	22,500,000	1	1	1	1
Boundaries Delimitation	Wages for temporary staff during Boundary delimitation	Transport reimbursement for boundary delimitation clerks during review of petitions and county forums	1685	1,000	21	2210301	35,385,000	1	1	1	1
Boundaries Delimitation	Training of Judges and Magistrates on boundary Delimitation	Procurement of conference facility - Training of Supreme Court Judges on boundary delimitation	20	7,000	5	2210704	700,000			1	1
Boundaries Delimitation	Training of Judges and Magistrates on boundary Delimitation	Transport Reimbursements for trainers during Training of Supreme Court Judges	5	10,000	1	2210701	50,000			1	1
Boundaries Delimitation	Training of Judges and Magistrates on boundary Delimitation	Training Materials-trainees during Training of Supreme Court Judges	1	20,000	1	2210703	20,000			1	1

Boundaries Delimitation	Training of Judges and Magistrates on boundary Delimitation	Allowances for Trainers - Training of Supreme Court Judges	5	14,000	5	2210710		350,000			1	1
Boundaries Delimitation	Training of Judges and Magistrates on boundary Delimitation	Procurement of conference facility - Training of Courts of Appeal Judges on boundary delimitation	50	5,000	5	2210704		1,250,000			1	1
Boundaries Delimitation	Training of Judges and Magistrates on boundary Delimitation	Transport Reimbursements for trainers - Training of Courts of Appeal Judges on boundary delimitation	10	10,000	1	2210701		100,000			1	1
Boundaries Delimitation	Training of Judges and Magistrates on boundary Delimitation	Training Materials- Training of Courts of Appeal Judges on boundary delimitation	1	20,000	1	2210703		20,000			1	1
Boundaries Delimitation	Training of Judges and Magistrates on boundary Delimitation	Allowances for Trainers - Training of Court of appeal Judges	10	14,000	5	2210710		700,000			1	1
Boundaries Delimitation	Training of Judges and Magistrates on boundary Delimitation	Procurement of conference facility- Training of Judges and Magistrates on Boundary delimitation	500	5,000	5	2210704		12,500,000			1	1
Boundaries Delimitation	Training of Judges and Magistrates on boundary Delimitation	Transport Reimbursements for trainers during Training of Judges and Magistrates on Boundary delimitation	50	10,000	1	2210701		500,000			1	1

Boundaries Delimitation	Training of Judges and Magistrates on boundary Delimitation	Training Materials - Training of Judges and Magistrates on Boundary delimitation	1	100,000	1	2210704		100,000			1	1
Boundaries Delimitation	Training of Judges and Magistrates on boundary Delimitation	Allowances for Trainers - Training of Judges and Magistrates on Boundary delimitation	50	14,000	5	2210701		3,500,000			1	1
Boundaries Delimitation	Workshop to develop Boundaries delimitation Source Book	Procurement of conference facilities - develop Boundaries delimitation Source Book	30	5,000	15	2210802		2,250,000	1	1	1	1
Boundaries Delimitation	Workshop to develop Boundaries delimitation Source Book	Printing & Stationery- develop Boundaries delimitation Source Book	1	20,000	3	2211101		60,000	1	1	1	1
Boundaries Delimitation	Workshop to develop Boundaries delimitation Source Book	Transport reimbursement- develop Boundaries delimitation Source Book	30	10,000	1	2210301		300,000	1	1	1	1
Boundaries Delimitation	Workshop to develop Boundaries delimitation Source Book	Local running vehicle- develop Boundaries delimitation Source Book	2	20,000	1	2211201		40,000	1	1	1	1
Boundaries Delimitation	Workshop to develop Boundaries delimitation Source Book	DSA for the participants - develop Boundaries delimitation Source Book	30	14,000	15	2210303		6,300,000	1	1	1	1
Boundaries Delimitation	Workshop to develop Boundaries delimitation Source Book	Printing of Boundaries delimitation Source book	1000	1,000	1	2210502		1,000,000	1	1	1	1



Boundaries Delimitation	Training of external advocates	Procurement of conference facility- Training of external advocates	196	5,000	4	2210704		3,920,000			1	1
Boundaries Delimitation	Training of external advocates	Transport Reimbursements for trainers during - Training of external advocates	50	10,000	1	2210701		500,000			1	1
Boundaries Delimitation	Training of external advocates	Training Materials - Training of external advocates	1	20,000	1	2210703		20,000			1	1
Boundaries Delimitation	Training of external advocates	Allowances for Trainers - Training of external advocates	50	14,000	3	2210701		2,100,000			1	1
								637,141,200				

	NAME	SIGNATURE	DATE
PREPARED BY:	MARTIN WACHIRA SENIOR ELECTIONS OFFICER	_____	_____
REVIEWED BY:	MOSES SUNKULI DIRECTOR, VREO	_____	_____
APPROVED BY:	MARJAN HUSSEIN MARJAN, MBS COMMISSION SECRETARY/CEO	_____	_____



DIRECTORATE OF VOTER EDUCATION, PARTNERSHIPS AND COMMUNICATION AFFAIRS												
Output	Activity	Sub Activity	Unit	Unit Cost	Frequency	Itemized	MOV	Amount	Q1	Q2	Q3	Q4
Boundaries Delimitation	Development of Boundaries delimitation Education Materials	Workshop for Development of Voter Education Materials	50	5,000	7	2210801	Number of materials developed	1,750,000	1	1		
Boundaries Delimitation	Development of Boundaries delimitation Education Materials	DSA for Participants during Development of Voter Education Materials	50	14,000	7	2210303	Number of materials developed	4,900,000	1			
Boundaries Delimitation	Development of Boundaries delimitation Education Materials	Transport Re-imbursments	20	10,000	1	2210301	Number of materials developed	200,000	1			
Boundaries Delimitation	Development of Boundaries delimitation Education Materials	Consultancy for Development of Voter Education Content	1	20,000	20	2211310	Number of materials developed	400,000	1			
Boundaries Delimitation	Development of Boundaries delimitation Education Materials	printing services	1	2,000	2500	2210502	Number of materials developed	5,000,000	1			
Boundaries Delimitation	Development of Boundaries delimitation Education Messages	Workshop for Development of Voter Education Messages for delimitation of boundaries	20	5,000	5	2210801	messages developed	500,000	1			
Boundaries Delimitation	Development of Boundaries delimitation Education Messages	DSA for Partidpants during Development of Voter Education Messages for delimitation of boundaries	20	14,000	6	2210303	messages developed	1,680,000	1			
Boundaries Delimitation	Development of Boundaries delimitation Education Messages	Transport Re-imbursments	20	10,000	1	2210301	messages developed	200,000	1			
Boundaries Delimitation	Development of Boundaries delimitation Education Messages	Consultancy for Development of Voter Education Content	1	20,000	20	2211310	messages developed	400,000	1			
Boundaries Delimitation	Development of Boundaries delimitation Education Messages	Consultancy for Development of Voter Education Content	1	20,000	20	2211310	messages developed	400,000	1			

DIRECTORATE OF VOTER EDUCATION, PARTNERSHIPS AND COMMUNICATION AFFAIRS												
Output	Activity	Sub Activity	Unit	Unit Cost	Frequency	Itemized	MOV	Amount	Q1	Q2	Q3	Q4
Boundaries Delimitation	Development of Boundaries delimitation Education Messages	Engage the Services of an Editor	1	20,000	20	2211310	messages developed	400,000	1			
Boundaries Delimitation	Development of Boundaries delimitation Education Messages	Engage the services of Graphic Designers/Illustrators	1	20,000	20	2211311	messages developed	400,000	1			
Boundaries Delimitation	Development of Boundaries delimitation Education Messages	Engage the Services of a Transcriber	1	20,000	20	2211311	messages developed	400,000	1			
Boundaries Delimitation	Development of Boundaries delimitation Education Messages	Engage the Services of a Translator	1	20,000	20	2211311	messages developed	400,000	1			
Boundaries Delimitation	Development of Boundaries delimitation Education Messages	Digitization of Voter Education Materials	10	500,000	1	2210504		5,000,000	1			
Boundaries Delimitation	Production of Voter Education Materials	Brochures	1450	300	100	2210502		43,500,000	1			
Boundaries Delimitation	Production of Voter Education Materials	Fliers	1000	50	50	2210502		2,500,000	1			
Boundaries Delimitation	Production of Voter Education Materials	Branded T -Shirts	6514	1,000	1	2211016	delivery notes	6,514,000		1	1	
Boundaries Delimitation	Production of Voter Education Materials	Branded Caps	6514	700	1	2211016	delivery notes	4,559,800	1			
Boundaries Delimitation	Production of Voter Education Materials	Branded Bags	6514	1,000	1	2210502		6,514,000	1			
Boundaries Delimitation	Production of Voter Education Materials	Stickers	1450	100	100	2210502	delivery notes	14,500,000	1			
Boundaries Delimitation	Production of Voter Education Materials	Braille IEC	2000	500	1	2210502	invoices	1,000,000				
Boundaries Delimitation	Distribution of Voter Education Materials	Distribution through courier	47	50,000	1	2210203	invoices	2,350,000				
Boundaries Delimitation	Recruitment and remuneration for Boundaries Educators	Meals and refreshments during Constituency Shortlisting and Interviewing of Voter Educators - 2 Casuals, RO and DRO at Constituency	1160	1,000	3	2210801		3,480,000				
Boundaries Delimitation	Recruitment and remuneration for Boundaries Educators	Airtime to invite Interviews for Voter Educators	290	1,000	1	2210201		290,000	1			
Boundaries Delimitation	Recruitment and remuneration for Boundaries Educators	Conferences facilities for Induction of Voter Educators	3237	3,000	1	2210801		9,711,000	1			
Boundaries Delimitation	Recruitment and remuneration for Boundaries Educators	Wages - County Voter Educators in Kenya	47	2,500	30	2110202		3,525,000	1			



DIRECTORATE OF VOTER EDUCATION, PARTNERSHIPS AND COMMUNICATION AFFAIRS												
Output	Activity	Sub Activity	Unit	Unit Cost	Frequency	Itemized	MOV	Amount	Q1	Q2	Q3	Q4
Boundaries Delimitation	Recruitment and remuneration for Boundaries Educators	Wages - Constituency Voter Educators in Kenya	290	2,000	30	2110202		17,400,000				
Boundaries Delimitation	Recruitment and remuneration for Boundaries Educators	Wages - Voter Educators in Kenya - 2 voter Educators per Ward	2900	1,500	30	2110202		130,500,000	1			
Boundaries Delimitation	Recruitment and remuneration for Boundaries Educators	Transport Reimbursements for Voter Educators	3237	500	30	2210301		48,555,000				
Boundaries Delimitation	Recruitment and remuneration for Boundaries Educators	newspaper advert-boundary educators	1	80,000	2	2210504	space orders	160,000	1			
Boundaries Delimitation	Dissemination of Boundaries Delimitation Education Information	National TV Stations-Engage 5 National Tv Stations	5	1,000,000	2	2210504		10,000,000				
Boundaries Delimitation	Dissemination of Boundaries Delimitation Education Information	Local TV Stations - Engage 30 Tv Stations	30	250,000	2	2210504		15,000,000				
Boundaries Delimitation	Dissemination of Boundaries Delimitation Education Information	National Radio Stations - Engage 10 National Radio Stations weeks	10	500,000	3	2210504		15,000,000				
Boundaries Delimitation	Dissemination of Boundaries Delimitation Education Information	Local Radio Stations-Engage Local Radio Stations	50	150,000	3	2210504	space orders	22,500,000		1	1	1
Boundaries Delimitation	Dissemination of Boundaries Delimitation Education Information	Engage Online Voter Education Monitors and Bloggers	50	20,000	60	2210504		60,000,000	1	1	1	1
Boundaries Delimitation	Dissemination of Boundaries Delimitation Education Information	Voter Education Via Bulk SMS 22M voters	25,000,000	2	1	2210201		50,000,000	1	1	1	1
Boundaries Delimitation	Field Support and Quality Assurance	DSA for Voter Education Field Support and Quality Assurance Teams from HQs	50	14,000	7	2210303	work tickets	4,900,000		1	1	
Boundaries Delimitation	Field Support and Quality Assurance	DSA for Voter Education Field Support and Quality Assurance Teams from HQs - Drivers	10	6,900	7	2210303		483,000				
Boundaries Delimitation	Field Support and Quality Assurance	Fuel for HQ Field Support and Quality Assurance	10	20,000	1	2211201	work tickets	200,000		1	1	
Boundaries Delimitation	Field Support and Quality Assurance	air tickets for field support	10	30,000	1	2210401		300,000				

DIRECTORATE OF VOTER EDUCATION, PARTNERSHIPS AND COMMUNICATION AFFAIRS												
Output	Activity	Sub Activity	Unit	Unit Cost	Frequency	Itemized	MOV	Amount	Q1	Q2	Q3	Q4
Boundaries Delimitation	Developing of resource materials for boundary delimitation(policies civic education curriculum, FAQs, source books)	conference facility	50	5000	10	2210801		2,500,000				
Boundaries Delimitation	Developing of resource materials for boundary delimitation(policies civic education curriculum, FAQs, source books)	Daily Subsistence Allowance	15	14,000	10	2210303		2,100,000				
Boundaries Delimitation	Developing of resource materials for boundary delimitation(policies civic education curriculum, FAQs, source books)	Fuel	10	20,000	1	2211201		200,000				
Boundaries Delimitation	Developing of resource materials for boundary delimitation(policies civic education curriculum, FAQs, source books)	printing of resource materials	4350	3,000	1	2210703		13,050,000				
Boundaries Delimitation	National Stakeholder engagement forums with state agencies including Ministry of Interior	Venue and conference facilities	1000	5,000	2	2210802		10,000,000			1	
Boundaries Delimitation	National Stakeholder engagement forums with state agencies including Ministry of Interior	Engage Kenya Sign Language interpreters	10	10,000	1	2211311		100,000				
Boundaries Delimitation	National Stakeholder engagement forums with state agencies including Ministry of Interior	Accommodation for stakeholders	1	100,000	2	2210402	invoices	200,000				
Boundaries Delimitation	National Stakeholder engagement forums with state agencies including Ministry of Interior	security	10	1,000	3	2110316		30,000				
Boundaries Delimitation	National Stakeholder engagement forums with state agencies including Ministry of Interior	transport reimbursement for the participants	500	10,000	1	2210301	payment schedules	5,000,000		1	1	
Boundaries Delimitation	National Stakeholder engagement forums with state agencies including Ministry of Interior	Fuel	2	20,000	1	2211201	work tickets	40,000				
Boundaries Delimitation	National Stakeholder engagement forums with state agencies including Ministry of Interior	Entertainment MC	3	200,000	2	2211311	invoices	1,200,000				
Boundaries Delimitation	National engagement forums with Media	Venue and conference facilities	500	5,000	2	2210802	invoices	5,000,000				

DIRECTORATE OF VOTER EDUCATION, PARTNERSHIPS AND COMMUNICATION AFFAIRS												
Output	Activity	Sub Activity	Unit	Unit Cost	Frequency	Itemized	MOV	Amount	Q1	Q2	Q3	Q4
Boundaries Delimitation	National engagement forums with Media	Engage Kenya Sign Language interpreters for national stakeholder forums	2	5,000	2	2211311		20,000				
Boundaries Delimitation	National engagement forums with Media	Airtime for mobilization	1	50,000	1	2210201		50,000				
Boundaries Delimitation	National engagement forums with Media	Transport reimbursement for the participants	200	10,000	1	2210301	payment vouchers	2,000,000				
Boundaries Delimitation	National engagement forums with Media	security	20	1,000	1	2110316		20,000				
Boundaries Delimitation	National engagement forums with Media	Accommodation	200	10,000	2	2210302	invoices	4,000,000				
Boundaries Delimitation	National engagement forums with SIGs (women, youth, PWDs, minority, marginalized)	Venue and conference facilities	500	5,000	1	2210802		2,500,000				
Boundaries Delimitation	National engagement forums with SIGs (women, youth, PWDs, minority, marginalized)	Airtime for mobilization	1	50,000	1	2210201		50,000				
Boundaries Delimitation	National engagement forums with SIGs (women, youth, PWDs, minority, marginalized)	security	10	1,000	1	2110316		10,000				
Boundaries Delimitation	National engagement forums with SIGs (women, youth, PWDs, minority, marginalized)	engage sign language interpreters	10	10,000	1	2211311		100,000				
Boundaries Delimitation	National engagement forums with SIGs (women, youth, PWDs, minority, marginalized)	transport reimbursement for participants	500	10,000	1	2210301		5,000,000				
Boundaries Delimitation	National engagement forums with SIGs (women, youth, PWDs, minority, marginalized)	Entertainment and Mc	2	200,000	2	2211311	invoices	800,000				
Boundaries Delimitation	National engagement forums with SIGs (women, youth, PWDs, minority, marginalized)	Accommodation (including PWD helpers)	700	10,000	2	2210302		14,000,000				
Boundaries Delimitation	National engagement forums with Non-State Actors (FBOs, CBOs, CSOs, Private Sector)	Venue and conference facilities	500	5,000	2	2210802		5,000,000				
Boundaries Delimitation	National engagement forums with Non-State Actors (FBOs, CBOs, CSOs, Private Sector)	Engage Kenya Sign Language interpreters for national stakeholder forums	3	10,000	2	2211310	payment vouchers	60,000				



DIRECTORATE OF VOTER EDUCATION, PARTNERSHIPS AND COMMUNICATION AFFAIRS												
Output	Activity	Sub Activity	Unit	Unit Cost	Frequency	Itemized	MOV	Amount	Q1	Q2	Q3	Q4
Boundaries Delimitation	National engagement forums with Non-State Actors (FBOs, CBOs, CSOs, Private Sector)	Transport reimbursement for the participants	500	10,000	1	2210301		5,000,000				
Boundaries Delimitation	National engagement forums with Non-State Actors (FBOs, CBOs, CSOs, Private Sector)	Airtime for mobilization	1	50,000	1	2210201		50,000				
Boundaries Delimitation	National engagement forums with Non-State Actors (FBOs, CBOs, CSOs, Private Sector)	security	10	1,000	1	2110316		10,000				
Boundaries Delimitation	National engagement forums with Non-State Actors (FBOs, CBOs, CSOs, Private Sector)	Accommodation	500	10,000	2	2210302	payment vouchers	10,000,000	1	1		
Boundaries Delimitation	National engagement forums with Political Party SCs	Conference facilities	100	5,000	2	2210802	invoices	1,000,000				
Boundaries Delimitation	National engagement forums with Political Party SCs	Accommodation	100	10,000	2	2210302		2,000,000				
Boundaries Delimitation	National engagement forums with Political Party SCs	Transport reimbursement	100	10,000	1	2210301		1,000,000				
Boundaries Delimitation	National engagement forums with Political Party SCs	Airtime for mobilization	1	20,000	1	2210201		20,000				
Boundaries Delimitation	National engagement forums with Political Party SCs	Security	5	1,000	1	2110316		5,000				
Boundaries Delimitation	National engagement forums with Political Party SCs	Accommodation	100	10,000	2	2210302	invoices	2,000,000				
Boundaries Delimitation	National engagement forums with Political Party SCs	Entertainment ,MC	2	200,000	2	2211311	invoices	800,000				
Boundaries Delimitation	Media campaign for Boundaries Delimitation	full page newspaper advert on the process of Boundaries delimitation	2	800,000	3	2210504	space orders	4,800,000	1	1		
Boundaries Delimitation	Media campaign for Boundaries Delimitation	publication of final proposed Units -insert in a Newspaper	2	100,000,000	1	2210504	space orders	200,000,000	1	1		
Boundaries Delimitation	Media campaign for Boundaries Delimitation	Tv Campaign on National Tv	5	1,500,000	10	2210504	transmission logs	75,000,000		1	1	
Boundaries Delimitation	Media campaign for Boundaries Delimitation	Tv campaigns on Regional Tvs	10	1,000,000	14	2210504	Transmissio n logs	140,000,000		1	1	
Boundaries Delimitation	Media campaign for Boundaries Delimitation	Radio campaigns on national radio	5	500,000	21	2210504	transmissio n logs	52,500,000		1	1	

DIRECTORATE OF VOTER EDUCATION, PARTNERSHIPS AND COMMUNICATION AFFAIRS												
Output	Activity	Sub Activity	Unit	Unit Cost	Frequency	Itemized	MOV	Amount	Q1	Q2	Q3	Q4
Boundaries Delimitation	Media campaign for Boundaries Delimitation	campaigns on Regional /community radio	80	300,000	10	2210504	space orders	240,000,000				
Boundaries Delimitation	Media campaign for Boundaries Delimitation	radio infomercials productions and translations	1	2,000,000	1	2210504	Invoices	2,000,000		1	1	
Boundaries Delimitation	Media campaign for Boundaries Delimitation	Boundaries TV Mini productions, Animations and infomercials	5	5,000,000	1	2210504	invoices	25,000,000		1	1	
Boundaries Delimitation	Media campaign for Boundaries Delimitation	Production of Corporate Documentary	1	20,000,000	1	2210504	Invoices	20,000,000		1	1	
Boundaries Delimitation	Media campaign for Boundaries Delimitation	Airing of Corporate Documentary	5	5,000,000	3	2210504	Transmission logs	75,000,000				
Boundaries Delimitation	Media campaign for Boundaries Delimitation	Activation on social and digital media	10	500,000	15	2210504	Receipts	75,000,000		1	1	
Boundaries Delimitation	Media campaign for Boundaries Delimitation	Bulk SMS blasts	25,000,000.00	2	1	2210201	sms logs	50,000,000	1	1	1	1
Boundaries Delimitation	Enhanced brand visibility	Re- painting and branding of offices	337	10,000	1	2220209	payment vouchers	3,370,000				
Boundaries Delimitation	Enhanced brand visibility	office directional signages	337	100,000	1	2210504	payment vouchers	33,700,000	1	1		
Boundaries Delimitation	Enhanced brand visibility	printing of banners	400	25,000	1	2210504	invoices	10,000,000				
Boundaries Delimitation	Enhanced brand visibility	production of Corporate branded Hoodies, shirts/ blouses	2000	3,500	1	2211016	invoices	7,000,000		1	1	
Boundaries Delimitation	Enhanced brand visibility	Production of branded corporate giveaways (goody bags, note books)	1500	500	1	2210504	invoices	750,000	1	1		
Boundaries Delimitation	Coverage of Boundaries delimitation	DSA for videographers	20	14,000	20	2210303	Work tickets	5,600,000	1	1	1	1
Boundaries Delimitation	Coverage of Boundaries delimitation	DSA for drivers	3	6,900	20	2210303	work tickets	414,000	1	1	1	1
Boundaries Delimitation	Coverage of Boundaries delimitation	fuel for videography team	10	10,000	10	2211201	receipts	1,000,000	1	1	1	
Boundaries Delimitation	Coverage of Boundaries delimitation	purchase of digital cameras	5	500,000	1	3111111	receipts	2,500,000				
Boundaries Delimitation	Setting up of a Boundary call center/ help desk	Hiring of a call center solution	50	10,000	60	2211310		30,000,000				
Boundaries Delimitation	Setting up of a Boundary call center/ help desk	Hiring of Call center Agents	50	2,000	60	2110202		6,000,000				
Boundaries Delimitation	Setting up of a Boundary call center/ help desk	fuel	5	10,000	8	2211201		400,000				
Boundaries Delimitation	Setting up of a Boundary call center/ help desk	Hire of call center venue	70	5,000	60	2210802		21,000,000				

DIRECTORATE OF VOTER EDUCATION, PARTNERSHIPS AND COMMUNICATION AFFAIRS												
Output	Activity	Sub Activity	Unit	Unit Cost	Frequency	Itemized	MOV	Amount	Q1	Q2	Q3	Q4
Boundaries Delimitation	Setting up of a Boundary call center/ help desk	Tear and Snacks	70	2,500	70	2210302	invoices	12,250,000				
Boundaries Delimitation	Grassroots media training on Boundary delimitation	Conference facilities for grass-root media sensitization- 10 clusters	250	5,000	1	2210302	invoices	1,250,000				
Boundaries Delimitation	Grassroots media training on Boundary delimitation	Transport reimbursement	250	10,000	1	2210301	Payment vouchers	2,500,000				
Boundaries Delimitation	Grassroots media training on Boundary delimitation	DSA for Commission staff attending sensitization	50	14,000	10	2210303	work tickets	7,000,000	1	1	1	
Boundaries Delimitation	Grassroots media training on Boundary delimitation	Fuel for grassroots media sensitization	10	20,000	10	2211201	work tickets	2,000,000	1	1		
Boundaries Delimitation	Grassroots media training on Boundary delimitation	Airtime for mobilization	20	10,000	1	2210201	receipts	200,000				
1,696,620,800												

	NAME	SIGNATURE	DATE
PREPARED BY:	EDGAR ASWANI COMMUNICATION OFFICER	_____	_____
REVIEWED BY:	JACKTONE NYONJE AG.DIRECTOR, VEP&CA	_____	_____
APPROVED BY:	MARJAN HUSSEIN MARJAN, MBS COMMISSION SECRETARY/CEO	_____	_____





## DIRECTORATE OF RESEARCH, ELECTORAL BOUNDARIES AND RISK MANAGEMENT

Output	Activity	Sub Activity	Unit	Unit Cost	Frequency	Itemized	MOV	Amount	Q1	Q2	Q3	Q4
Monitoring of Boundary delimitation	Monitoring of Boundaries Delimitation in Counties	DSA for Monitoring during geodata validation	20	14,000	9	2210303	Number of Monitoring Reports Presented	2,520,000	1			
Monitoring of Boundary delimitation	Monitoring of Boundaries Delimitation in Counties	Fuel for Monitoring during geodata validation	6	20,000	5	2211201	Number of Monitoring Reports Presented	600,000	1			
Monitoring of Boundary delimitation	Monitoring of Boundaries Delimitation in Counties	DSA for Monitoring during Country Public hearings	40	14,000	5	2210403	Number of Reports	2,800,000			1	1
Monitoring of Boundary delimitation	Monitoring of Boundaries Delimitation in Counties	Stationery for use during monitoring of County Public hearings	1	20,000	1	2211101		20,000			1	1
Monitoring of Boundary delimitation	Monitoring of Boundaries Delimitation in Counties	Fuel for monitoring of County Public hearings	5	20,000	1	2211201		100,000			1	1
Monitoring of Boundary delimitation	Monitoring of Boundaries Delimitation in Counties	DSA for Post-Boundaries delimitation evaluation - data collection in 63 Constituencies	50	14,000	15	2210303		10,500,000			1	1
Monitoring of Boundary delimitation	Monitoring of Boundaries Delimitation in Counties	Fuel for Post-Boundaries delimitation evaluation - data collection in Constituencies	10	20,000	1	2211201	Number of Monitoring Reports Presented	200,000	1			

Monitoring of Boundary delimitation	Monitoring of Boundaries Delimitation in Counties	Conference facility for Post-Boundaries Delimitation evaluation	30	5,000	30	2210802	Number of Monitoring Reports Presented	4,500,000	1			
Monitoring of Boundary delimitation	Monitoring of Boundaries Delimitation in Counties	Fuel for conferences during post-delimitation evaluation	5	20,000	5	2211201	Number of Monitoring Reports Presented	500,000	1			
Monitoring of Boundary delimitation	Monitoring of Boundaries Delimitation in Counties	Transport Reimbursement during data collection in constituencies during post-boundaries delimitation evaluation process	63	1,500	5	2210301	Signed attendance sheets	472,500			1	1
Monitoring of Boundary delimitation	Monitoring of Boundaries Delimitation in Counties	Printing/Publication of the Post-Boundaries Evaluation Report	5000	2,000	1	2210502	Number of Monitoring Reports Presented	10,000,000	1			
Monitoring of Boundary delimitation	Monitoring of Boundaries Delimitation in Counties	Security during launch of post-boundaries evaluation report	15	1,000	2	2110316	Number of Monitoring Reports Presented	30,000	1			
Monitoring of Boundary delimitation	Monitoring of Boundaries Delimitation in Counties	Launch of the Post-Boundaries Evaluation Report	500	2,500	1	2210802	Signed attendance sheets	1,250,000	1			
Monitoring of Boundary delimitation	Monitoring of Boundaries Delimitation in Counties	Conference facility for Post-Boundaries Delimitation evaluation - Counties	800	5,000	3	2210802	Number of Monitoring Reports Presented	12,000,000	1			

Monitoring of Boundary delimitation	Monitoring of Boundaries Delimitation in Counties	Transport reimbursement during Conferences for Post-Boundaries Delimitation evaluation - Counties	800	1,500	3	2210401	Number of Monitoring Reports Presented	3,600,000	1			
Monitoring of Boundary delimitation	Monitoring of Boundaries Delimitation in Counties	DSA for validation of post-delimitation evaluation report	100	14,000	5	2210403	Reports	7,000,000			1	1
Monitoring of Boundary delimitation	Monitoring of Boundaries Delimitation in Counties	Conference facility for Post-Boundaries Delimitation evaluation	100	5,000	5	2210802	Report	2,500,000	1			
Monitoring of Boundary delimitation	Monitoring of Boundaries Delimitation in Counties	Air tickets	15	20,000	4	2210301	Number of Monitoring Reports Presented	1,200,000	1			
59,792,500												

NAME

SIGNATURE

DATE

PREPARED BY: WILLIAM KAHINDI  
DATA ANALYST

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REVIEWED BY: DR. MESHACK KORIR  
AG. DIRECTOR, R,EB&RM

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APPROVED BY: MARJAN HUSSEIN MARJAN, MBS  
COMMISSION SECRETARY/CEO

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**DIRECTORATE OF RESEARCH, ELECTORAL BOUNDARIES & RISK MANAGEMENT**

Output	Activity	Sub Activity	Unit	Unit Cost	Frequency	Itemized	MOV	Amount	Q1	Q2	Q3	Q4
Risk management on Boundary Delimitation	Risk assessment and mapping	Risk assesment-DSA	24	14,000	10	2210303	Number of reports presented	3,360,000	1	1	1	
Risk management on Boundary Delimitation	Risk assessment and mapping	Risk assesment-Fuel	200	160	10	2211201	Number of reports presented	320,000	1	1	1	
Boundary Delimitation	Preparation of BSAP Inter agency Guide	Accommodation Allowance for Preparation of BSAP Guide	40	14,000	20	2210302	Draft BSAP Guide roll out plan	11,200,000	1			
Boundary Delimitation	Preparation of BSAP Inter agency Guide	Conference Facility for Preparation of BSAP Guide	40	4,000	20	2210801	Draft BSAP guide and roll out plan	3,200,000	1			
Boundary Delimitation	Preparation of BSAP Inter agency Guide	Transport refund for Preparation of BSAP Guide	40	5,000	1	2210301	Draft BSAP rollout Plan	200,000	1			
Boundary Delimitation	BSAP Inter Agency Roll Cards,Sourcing of printing Firm	Printing of BSAP Guide	8935	250	1	2210502	Number of copies of BSAP documents printed	2,233,750	1	1		
Boundary Delimitation	Regional Inter Agency trainings on Boundary security	Accommodation Allowance for regional BSAP trainings	160	14,000	4	2210710	Number of officials trained on BSAP	8,960,000	1	1		
Boundary Delimitation	Regional Inter Agency trainings on Boundary security	Conference facility for regional BSAP trainings	160	4,000	4	2210704	Number of officials trained	2,560,000	1	1		
Boundary Delimitation	Regional Inter Agency trainings on Boundary security	Transport refund for regional BSAP trainings	160	5,000	1	2210701	Number of officials trained	800,000	1	1		

Boundary Delimitation	Regional Inter Agency trainings on Boundary security	Fuel for regional BSAP trainings	200	200	1	2211201	Number of officials trained on BSAP	40,000	1	1		
Boundary Delimitation	county Inter Agency cluster trainings on BSAP	Accommodation Allowance for Inter Agency county BSAP cluster trainings	1500	12,400	4	2210710	Number of officials trained on BSAP	74,400,000	1	1		
Boundary Delimitation	county Inter Agency cluster trainings on BSAP	Conference fee for Inter Agency county BSAP cluster trainings	1500	4,000	4	2210704	Number of officials trained on BSAP	24,000,000	1			
Boundary Delimitation	county Inter Agency cluster trainings on BSAP	Transport refund for Inter Agency county BSAP cluster trainings	1500	4,000	1	2210701	Number of officials trained on BSAP	6,000,000	1	1		
Boundary Delimitation	county Inter Agency cluster trainings on BSAP	Fuel for Inter Agency county BSAP cluster trainings	200	200	1	2211201	Number of county officials trained on BSAP	40,000	1	1		
Boundary Delimitation	Inter agency Post Boundaries BSAP evaluation	Accommodation Allowance for evaluation of Inter Agency county BSAP	60	14,000	5	2210303	An Evaluation report of BSAP	4,200,000			1	1
Boundary Delimitation	Inter agency Post Boundaries BSAP evaluation	Conference Facility for evaluation of Inter Agency county BSAP	60	4,000	5	2210802	Evaluation report on post BSAP	1,200,000			1	1
Boundary Delimitation	Inter agency Post Boundaries BSAP evaluation	Transport Refund for evaluation of Inter Agency county BSAP	60	5,000	1	2210301	Post Evaluation Report on BSAP	300,000			1	1
Boundary Delimitation	Inter agency Post Boundaries BSAP evaluation	Fuel for evaluation of Inter Agency county BSAP	200	200	1	2211201	post Evaluation Report on BSAP	40,000			1	1
Boundary Delimitation	National inter agency planning	Accommodation Allowance for Inter agency National Planning	30	14,000	3	2210303	Boundary security Team formed	1,260,000	1			
Boundary Delimitation	National inter agency planning	Conference Facility for Inter agency National Planning	30	4,000	3	2210801	BSAP team Formed	360,000	1			
Boundary Delimitation	National inter agency planning	Transport Allowance for Inter agency National Planning	30	5,000	1	2210301	BSAP team formed	150,000	1			

Boundary Delimitation	National inter agency planning	Consultancy fee for inter agency Boundary Security Arrangement Programme(BSAP)	1	20,000	60	2211310	BSAP roll out	1,200,000	1			
Boundary Delimitation	National inter agency planning	Fuel for interagency National Inter Agency BSAP workshop	200	200	1	2211201	BSAP team formed	40,000	1	1		
146,063,750												

	NAME	SIGNATURE	DATE
PREPARED BY:	WILLIAM KEMBOI RISK OFFICER	_____	_____
REVIEWED BY:	DR. MESHACK KORIR AG. DIRECTOR, R,EB&RM	_____	_____
APPROVED BY:	MARJAN HUSSEIN MARJAN, MBS COMMISSION SECRETARY/CEO	_____	_____





DIRECTORATE OF INTERNAL AUDIT

Output	Activity	Sub Activity	Unit	Unit Cost	Frequency	Itemized	MOV	Amount	Q1	Q2	Q3	Q4
Boundaries Delimitation	Monitoring Of Public Hearings During Boundary Delimitation Process by Audit Committee	Audit Committee Monitoring of Public Hearings - DSA	10	18,200	20	2210303	Monitoring Reports	3,640,000	1	1		
Boundaries Delimitation	Monitoring Of Public Hearings During Boundary Delimitation Process by Audit Committee	Audit Committee Monitoring of Public Hearings - Fuel	200	200	4	2211201	Monitoring Reports	160,000	1	1		
Boundaries Delimitation	Monitoring Of Public Hearings During Boundary Delimitation Process by Audit Committee	Audit Committee Monitoring of Public Hearings - Transport	10	25,000	1	2210301	Monitoring Report	250,000	1	1		
Boundaries Delimitation	Monitoring Of Public Hearings During Boundary Delimitation Process by Audit Committee	Audit Committee Monitoring of Public Hearings - Sitting Allowance	5	12,000	3	2210802	Monitoring Reports	180,000	1	1		
4,230,000												

	NAME	SIGNATURE	DATE
PREPARED BY:	FRED KARIUKI AG. MANAGER IA	_____	_____
REVIEWED BY:	REUBEN CHIRCHIR AG. DIRECTOR, IA	_____	_____
APPROVED BY:	MARJAN HUSSEIN MARJAN, MBS COMMISSION SECRETARY/CEO	_____	_____

INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION



DIRECTORATE OF RESEARCH, ELECTORAL BOUNDARIES AND RISK MANAGEMENT												
Output	Activity	Sub Activity	Unit	Unit Cost	Frequency	Itemized	MOV	Amount	Q1	Q2	Q3	Q4
Boundaries Delimitation	Development of content for the Technical Working Group and panel of experts	Development of content for the Technical Working Group and panel of experts - DSA	70	14,000	5	2210303	Work Tickets	4,900,000	1	1		
Boundaries Delimitation	Development of content for the Technical Working Group and panel of experts	Development of content for the Technical Working Group and panel of experts - Fuel	22	15,000	5	2211201	Work Tickets	1,650,000	1	1		
Boundaries Delimitation	Development of content for the Technical Working Group and panel of experts	Development of content for the Technical Working Group and panel of experts - Conference	92	3,500	5	2210802	Signed Schedules	1,610,000	1	1		
Boundaries Delimitation	Development of content for the Technical Working Group and panel of experts	Publication of content for the Technical Working Group and panel of experts - DSA	4	14,000	2	2210303	signed Schedules	112,000	1	1		
Boundaries Delimitation	Development of content for the Technical Working Group and panel of experts	Publication of content for the Technical Working Group and panel of experts - Fuel	2	10,000	2	2211201	Work Tickets	40,000	1	1		
Boundaries Delimitation	Development of content for the Technical Working Group and panel of experts	Publication of content for the Technical Working Group and panel of experts - Publishing	100	1,000	1	2210502	Invoices	100,000	1	1		
Boundaries Delimitation	Development of a source book on boundaries delimitation	Development of a source book on boundaries delimitation - DSA	70	14,000	10	2210303	Work Tickets	9,800,000	1	1		

Boundaries Delimitation	Development of a source book on boundaries delimitation	Development of a source book on boundaries delimitation - Fuel	22	15,000	10	2211201	Invoices	3,300,000	1	1		
Boundaries Delimitation	Development of a source book on boundaries delimitation	Development of a source book on boundaries delimitation - Conference	92	3,500	10	2210802	Signed Schedules	3,220,000	1	1		
Boundaries Delimitation	Development of a source book on boundaries delimitation	Development of a source book on boundaries delimitation - Transport Reimbursement	70	12,000	10	2210302	No of Meetings	8,400,000	1	1		
Boundaries Delimitation	Development of a source book on boundaries delimitation	Validation of source book on boundaries delimitation - DSA	137	14,000	3	2210303	Work Ticket	5,754,000	1	1		
Boundaries Delimitation	Development of a source book on boundaries delimitation	Validation of source book on boundaries delimitation - Fuel	22	20,000	1	2211201	Work Tickets	440,000	1	1		
Boundaries Delimitation	Development of a source book on boundaries delimitation	Validation of source book on boundaries delimitation - Conference	92	3,500	3	2210802	Invoices	966,000	1	1		
Boundaries Delimitation	Development of a source book on boundaries delimitation	Validation of source book on boundaries delimitation - Transport Reimbursement	137	14,000	1	2210302	Signed schedules	1,918,000	1	1		
Boundaries Delimitation	Development of a source book on boundaries delimitation	Publication of source book on boundaries delimitation - DSA	10	14,000	3	2210303	Work Tickets	420,000	1	1		
Boundaries Delimitation	Development of a source book on boundaries delimitation	Publication of source book on boundaries delimitation - Fuel	5	10,000	2	2211201	Invoices/work Tickets	100,000	1	1		
Boundaries Delimitation	Development of a source book on boundaries delimitation	Publication of source book on boundaries delimitation - Publishing	1096	1,500	1	2210502	Invoices	1,644,000	1	1		
Boundaries Delimitation	Development of a source book on boundaries delimitation	Dissimination of Sourcebook - DSA (Driver and Security)	18	6,300	7	2210303	Work Tickets	793,800	1	1		
Boundaries Delimitation	Development of a source book on boundaries delimitation	Dissimination of Sourcebook - Fuel	6	25,000	2	2211201	Invoices	300,000	1			
Boundaries Delimitation	Development of a quick reference book on boundaries delimitation	Development of a quick reference book on boundaries delimitation - DSA	70	14,000	5	2210303	Work tickets	4,900,000	1	1		



Boundaries Delimitation	Development of a quick reference book on boundaries delimitation	Development of a quick reference book on boundaries delimitation - Fuel	22	15,000	5	2211201	Invoices	1,650,000	1	1		
Boundaries Delimitation	Development of a quick reference book on boundaries delimitation	Development of a quick reference book on boundaries delimitation - Conference	92	3,500	5	2210801	Signed Schedules	1,610,000	1	1		
Boundaries Delimitation	Development of a quick reference book on boundaries delimitation	Development of a quick reference book on boundaries delimitation - Transport Reimbursement	70	12,000	5	2210302	Signed schedules	4,200,000	1	1		
Boundaries Delimitation	Development of a quick reference book on boundaries delimitation	Validation of content for the Technical Working Group and panel of experts - DSA	137	14,000	2	2210303	Work Tickets	3,836,000	1	1		
Boundaries Delimitation	Development of a quick reference book on boundaries delimitation	Validation of content for the Technical Working Group and panel of experts - Fuel	22	20,000	1	2211201	Invoices	440,000	1	1		
Boundaries Delimitation	Development of a quick reference book on boundaries delimitation	Validation of content for the Technical Working Group and panel of experts - Conference	92	3,500	2	2210801	Signed schedules	644,000	1	1		
Boundaries Delimitation	Development of a quick reference book on boundaries delimitation	Validation of content for the Technical Working Group and panel of experts - Transport Reimbursement	137	14,000	1	2210302	Signed schedules	1,918,000	1	1		
Boundaries Delimitation	Development of a quick reference book on boundaries delimitation	Publication of content for the Technical Working Group and panel of experts - DSA	10	14,000	2	2210303	Work Tickets	280,000	1	1		
Boundaries Delimitation	Development of a quick reference book on boundaries delimitation	Publication of content for the Technical Working Group and panel of experts - Fuel	5	5,000	2	2211201	Invoices	50,000	1	1		
Boundaries Delimitation	Development of a quick reference book on boundaries delimitation	Publication of content for the Technical Working Group and panel of experts - Publishing	1096	1,500	1	2210504	Invoices	1,644,000	1	1		
Boundaries Delimitation	Development of a quick reference book on boundaries delimitation	Dissimination of quick reference book - DSA (driver and Security)	18	6,300	7	2210303	Work Tickets	793,800	1	1		

Boundaries Delimitation	Development of a quick reference book on boundaries delimitation	Dissimination of quick reference book - Fuel	6	20,000	2	2211201	Work Tickets	240,000	1	1		
Boundaries Delimitation	Development of debrief content for stenographers	Development of debrief content for stenographers - DSA	70	14,000	5	2210303	Work Tickets	4,900,000	1	1		
Boundaries Delimitation	Development of debrief content for stenographers	Development of debrief content for stenographers - Fuel	32	15,000	5	2211201	Work Tickets/Invoices	2,400,000	1	1		
Boundaries Delimitation	Development of debrief content for stenographers	Development of debrief content for stenographers - Conference	92	3,500	5	2210801	Signed schedules	1,610,000	1	1		
Boundaries Delimitation	Development of debrief content for stenographers	Development of debrief content for stenographers - Transport Reimbursement	70	12,000	5	2210302	Signed Schedules	4,200,000	1	1		
Boundaries Delimitation	Development of debrief content for stenographers	Validation of debrief content for stenographers - DSA	137	14,000	2	2210303	Signed Schedules	3,836,000	1	1		
Boundaries Delimitation	Development of debrief content for stenographers	Validation of debrief content for stenographers - Fuel	22	20,000	1	2211201	Work Tickets	440,000	1	1		
Boundaries Delimitation	Development of debrief content for stenographers	Validation of debrief content for stenographers - Conference	92	3,500	1	2210801	Signed schedules	322,000	1	1		
Boundaries Delimitation	Development of debrief content for stenographers	Validation of debrief content for stenographers - Transport Reimbursement	137	14,000	1	2210302	Signed Schedules	1,918,000	1	1		
Boundaries Delimitation	Development of debrief content for stenographers	Validation of debrief content for stenographers - DSA	10	14,000	3	2210303	Work Tickets	420,000	1	1		
Boundaries Delimitation	Development of debrief content for stenographers	Validation of debrief content for stenographers - Fuel	5	10,000	2	2211201	Invoices	100,000	1	1		
Boundaries Delimitation	Development of debrief content for stenographers	Validation of debrief content for stenographers - Publishing	200	1,500	1	2210504	Invoices	300,000	1	1		
Boundaries Delimitation	Presentation of documents for approval by management	Presentation of documents for approval by management/Committee/Plenary - Conference	60	3,500	3	2210801	Reports	630,000		1	1	



Boundaries Delimitation	Presentation of documents for approval by management	Presentation of documents for approval by management/Committee/Plenary - Stationery/Printing	60	200	3	2211101	Invoices	36,000	1	1	1	
Boundaries Delimitation	Presentation of documents for approval by management	Presentation of documents for approval by management/Committee/Plenary - DSA	60	16,800	5	2210303	Work Tickets	5,040,000	1	1	1	
Boundaries Delimitation	Presentation of documents for approval by management	Presentation of documents for approval by management/Committee/Plenary - Fuel	25	15,000	2	2211201	Work Tickets	750,000	1	1	1	
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	Technical training on emerging delimitation technology, softwares and statistical modelling - DSA	27	14,000	14	2210303	Work Tickets	5,292,000	1	1	1	
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	Technical training on emerging delimitation technology, softwares and statistical modelling - Fuel	2	20,000	2	2211201	Work tickets	80,000	1	1	1	
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	Technical training on emerging delimitation technology, softwares and statistical modelling - Conference	30	3,500	14	2210801	Signed Schedules	1,470,000	1	1	1	
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	Technical training on emerging delimitation technology, softwares and statistical modelling - Transport Reimbursement	25	12,000	1	2210302	Signed Schedules	300,000	1	1	1	
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	Technical training on emerging delimitation technology, softwares and statistical modelling - Consultant	1	50,000	14	2211311	Signed Contract	700,000	1	1	1	



Boundaries Delimitation	Capacity building of staff on boundaries delimitation	Delimitation Project Team briefing on emerging delimitation technology, softwares and statistical modelling - DSA	78	14,000	5	2210303	Work Tickets	5,460,000	1	1	1	
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	Delimitation Project Team briefing on emerging delimitation technology, softwares and statistical modelling - Fuel	24	20,000	2	2211201	Work Tickets	960,000	1	1	1	
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	Delimitation Project Team briefing on emerging delimitation technology, softwares and statistical modelling - Conference	78	3,500	5	2210801	Signed schedules	1,365,000	1	1	1	
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	Delimitation Project Team briefing on emerging delimitation technology, softwares and statistical modelling - Consultant	1	50,000	5	2211311	Signed Contract	250,000	1	1	1	
Boundaries Delimitation	Capacity building of staff on boundaries delimitation	Delimitation Project Team briefing on emerging delimitation technology, softwares and statistical modelling - Transport Reimbursement	54	12,000	1	2210302	Signed Schedules	648,000	1	1	1	
Boundaries Delimitation	Discuss preliminary boundary expectation with relevant government security agencies	Discuss preliminary boundary expectation with relevant government security agencies - Conference	70	5,000	1	2210801	Signed Schedules	350,000	1	1	1	
Boundaries Delimitation	Discuss preliminary boundary expectation with relevant government security agencies	Discuss preliminary boundary expectation with relevant government security agencies - Fuel	70	10,000	1	2211201	Work Tickets	700,000	1	1		
Boundaries Delimitation	Discuss preliminary boundary expectation with relevant government security agencies	Discuss preliminary boundary expectation with relevant government security agencies - Security	6	1,000	1	2110316	Signed Schedules	6,000	1	1	1	

Boundaries Delimitation	Discuss preliminary boundary expectation with relevant government security agencies	Discuss preliminary boundary expectation with relevant government security agencies - Transport Reimbursement	70	16,800	1	2210301	Signed Schedules	1,176,000	1	1	1	
Boundaries Delimitation	Geodata Validation on boundaries (47 Counties)	Geodata Validation on boundaries - Transport reimbursement - Subchief	8928	2,000	1	2210301	Signed Schedules	17,856,000	1	1	1	1
Boundaries Delimitation	Geodata Validation on boundaries (47 Counties)	Geodata Validation on boundaries - Transport reimbursement - Chief	3835	3,000	1	2210301	Signed Schedules	11,505,000	1	1	1	1
Boundaries Delimitation	Geodata Validation on boundaries (47 Counties)	Geodata Validation on boundaries - Transport reimbursement - Assistant County Commissioner	1007	3,500	1	2210301	Signed Schedules	3,524,500	1	1	1	1
Boundaries Delimitation	Geodata Validation on boundaries (47 Counties)	Geodata Validation on boundaries - Transport reimbursement - Deputy County Commissioner	1044	5,000	1	2210301		5,220,000				
Boundaries Delimitation	Geodata Validation on boundaries (47 Counties)	Geodata Validation on boundaries - Transport reimbursement - County Commissioner	141	7,500	1	2210301		1,057,500				
Boundaries Delimitation	Geodata Validation on boundaries (47 Counties)	Geodata Validation on boundaries - Transport reimbursement - Regional County Commissioner	30	10,000	1	2210301		300,000				
Boundaries Delimitation	Geodata Validation on boundaries (47 Counties)	Geodata Validation on boundaries - Planning meeting Conference	742	3,500	1	2210801		2,597,000				
Boundaries Delimitation	Geodata Validation on boundaries (47 Counties)	Geodata Validation on boundaries - Conference	15958	3,500	1	2210801		55,853,000				
Boundaries Delimitation	Geodata Validation on boundaries (47 Counties)	Geodata Validation on boundaries - Fuel	89	10,000	47	2211201		41,830,000				
Boundaries Delimitation	Geodata Validation on boundaries (47 Counties)	Geodata Validation on boundaries - DSA Project team	118	14,000	6	2210303		9,912,000				
Boundaries Delimitation	Geodata Validation on boundaries (47 Counties)	Geodata Validation on boundaries - DSA Project team Security	20	6,300	6	2210303		756,000				
Boundaries Delimitation	Geodata Validation on boundaries (47 Counties)	Geodata Validation on boundaries - Air Tickets	20	45,000	4	2210301		3,600,000				
Boundaries Delimitation	Geodata Validation on boundaries (47 Counties)	Geodata Validation on boundaries - Hire of Boats	3	50,000	2	2210604		300,000				



Boundaries Delimitation	Geodata Validation on boundaries (47 Counties)	Geodata Validation on boundaries - Armoured Carriers	6	50,000	5	2210604		1,500,000				
Boundaries Delimitation	Geodata Validation on boundaries (47 Counties)	Geodata Validation on boundaries - DSA Field Staff	742	3,500	7	2210303		18,179,000				
Boundaries Delimitation	Geodata Validation on boundaries (47 Counties)	Geodata Validation on boundaries - Stationery	1450	1,000	1	2211101		1,450,000				
Boundaries Delimitation	National and County Government engagement during the delimitation of electoral areas process (Formed advisory Committes and Consultancy)	National and County Government engagement during the delimitation of electoral areas process (Formed advisory Committes and Consultancy) - Conference	200	5,000	1	2210802		1,000,000				
Boundaries Delimitation	National and County Government engagement during the delimitation of electoral areas process (Formed advisory Committes and Consultancy)	National and County Government engagement during the delimitation of electoral areas process (Formed advisory Committes and Consultancy) - Fuel	32	10,000	1	2211201		320,000				
Boundaries Delimitation	National and County Government engagement during the delimitation of electoral areas process (Formed advisory Committes and Consultancy)	National and County Government engagement during the delimitation of electoral areas process (Formed advisory Committes and Consultancy) - Stationery	200	500	1	2211101		100,000				
Boundaries Delimitation	National and County Government engagement during the delimitation of electoral areas process (Formed advisory Committes and Consultancy)	National and County Government engagement during the delimitation of electoral areas process (Formed advisory Committes and Consultancy) - Security	10	1,000	1	2110316		10,000				
Boundaries Delimitation	Presentation of documents prepared for delimitation for status update and adoption	Presentation of documents prepared for delimitation for status update and adoption - DSA	105	14,000	7	2210303		10,290,000				





## DIRECTORATE OF HUMAN RESOURCE AND ADMINISTRATION

Output	Activity	Sub Activity	Unit	Unit Cost	Frequency	Itemized	MOV	Amount	Q1	Q2	Q3	Q4
Boundaries Delimitation	County public hearings on delimitation	PURCHASE OF VEHICLES (PRADOS)	8	12,500,000	1	3110701	Invoice, inspection report	100,000,000		1		
Boundaries Delimitation	County public hearings on delimitation	FUEL	87	100,000	1	2211201	work tickets	8,700,000		1		1
Boundaries Delimitation	County public hearings on delimitation	PURCHASE OF VEHICLES (TOYOTA HARD BODY)	27	7,000,000	1	3110701	Invoice, inspection report	189,000,000		1		
Boundaries Delimitation	County public hearings on delimitation	VEHICLE MAINTENANCE	87	250,000	1	2220101	Invoice, inspection report	21,750,000		1		
Boundaries Delimitation	Recruitment of clerks and monitoring the recruitment process	ASSORTED STATIONERY MATERIALS	1	15,000,000	1	2211101	Invoice	15,000,000				
Boundaries Delimitation	Recruitment of clerks and monitoring the recruitment process	Placement of advert for casuals to be engaged in boundary delimitation	1	1,500,000	1	2210504	Requisition	1,500,000		1		
Boundaries Delimitation	Recruitment of clerks and monitoring the recruitment process	Service allowance for shortlisting committee	87	2,000	3	2210802	Appointment letters	522,000			1	
Boundaries Delimitation	Recruitment of clerks and monitoring the recruitment process	Refreshments for shortlisting committee	87	1,000	3	2210801	Appointment letters	261,000			1	

Boundaries Delimitation	Recruitment of clerks and monitoring the recruitment process	Recruitment monitoring of clerks in the Constituencies	30	14,000	10	2210303	List of participants	4,200,000			1	1
Boundaries Delimitation	Recruitment of clerks and monitoring the recruitment process	Recruitment monitoring of clerks in the Constituencies- FUEL	8	50,000	1	2211201	Work tickets	400,000			1	1
									<u>341,333,000</u>			

	NAME	SIGNATURE	DATE
PREPARED BY:	GEORGE GUCHU DATABASE OFFICER	_____	_____
REVIEWED BY:	LORNA ONYANGO DIRECTOR, HR&A	_____	_____
APPROVED BY:	MARJAN HUSSEIN MARJAN, MBS COMMISSION SECRETARY/CEO	_____	_____



COMMISSION SERVICES												
Output	Activity	Sub Activity	Unit	Unit Cost	Frequency	Itemized	MOV	Amount	Q1	Q2	Q3	Q4
Boundary delimitation	Presentation of documents prepared	Sensitization of Commissioners and staff on	67	18,200	7	2210303	List of attendance	8,535,800	1	1	1	
Boundary delimitation	Presentation of documents prepared	Sensitization of Commissioners and staff on	19	40,000	1	2210301	Invoice	760,000	1	1	1	
Boundary delimitation	Presentation of documents prepared	Sensitization of Commissioners and staff on	22	20,000	1	2211201	Work tickets	440,000	1	1	1	
Boundary delimitation	Presentation of documents prepared	Sensitization of Commissioners and staff on	67	5,000	7	2210802	List of attendance	2,345,000	1	1	1	
Boundary delimitation	Capacity building of staff on boundaries	International Policy and Technical Benchmarking on	16	450,000	3	2210401	Invoice	21,600,000	1	1	1	
Boundary delimitation	Capacity building of staff on boundaries	International Policy and Technical Benchmarking on	16	110,000	21	2210403	Boarding pass	36,960,000	1	1	1	
Boundary delimitation	Capacity building of staff on boundaries	International Policy and Technical Benchmarking on	16	25,000	3	2210404	RECEIPTS	1,200,000	1	1	1	
Boundary delimitation	County consultative forums ( State and	County meeting (County Commissioners, Deputy	67	18,200	16	2210303	List of attendance	19,510,400	1	1	1	
Boundary delimitation	County consultative forums ( State and	County meeting (County Commissioners, Deputy	22	40,000	2	2211201	Work tickets	1,760,000	1	1	1	
Boundary delimitation	Constituency Meetings (Leadership	Constituency Meetings (Ward Administrators,	67	18,200	3	2210303	List of attendance	3,658,200	1	1	1	
Boundary delimitation	Constituency Meetings (Leadership	Constituency Meetings (Ward Administrators,	16	40,000	1	2210301	Work tickets	640,000			1	1
Boundary delimitation	Discuss preliminary boundary	Stakeholders engagement on boundaries -	50	5,000	1	2210802	List of attendance	250,000	1	1	1	
								97,659,400				

	NAME	SIGNATURE	DATE
PREPARED BY:	SUSAN MAHANGA	_____	_____
	PAYROLL OFFICER		
REVIEWED BY:	LORNA ONYANGO	_____	_____
	DIRECTOR, HR&A		
APPROVED BY:	MARJAN HUSSEIN MARJAN, MBS	_____	_____
	COMMISSION SECRETARY/CEO		



INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION



DIRECTORATE OF INFORMATION, COMMUNICATION AND TECHNOLOGY

Output	Activity	Sub Activity	Unit	Unit Cost	Frequency	Itemized	MOV	Amount	Q1	Q2	Q3	Q4
Boundaries Delimitation	Infrastructure & Facilities Support & Maintenance	ARC-GIS Enterprise license software purchase	1	10,000,000	2	2210206	Delivery notes, Reports	20,000,000	1	1	1	1
Boundaries Delimitation	Infrastructure & Facilities Support & Maintenance	Arc GIS Support & Maintenance Services	1	70,000,000	1	2220210	Delivery Notes, Reports	70,000,000	1	1	1	1
Boundaries Delimitation	Infrastructure & Facilities Support & Maintenance	Server Expansion Arc GIS	1	150,000,000	1	3111002	Delivery Notes, Reports	150,000,000	1	1	1	1
Boundaries Delimitation	Infrastructure & Facilities Support & Maintenance	Consultancy services Arc GIS solution	1	15,000,000	1	2211311	Delivery Notes, Reports	15,000,000	1	1	1	1
Boundaries Delimitation	Infrastructure & Facilities Support & Maintenance	Purchase of Desktop Computers	300	170,000	1	3111002	Delivery Notes, Reports	51,000,000	1	1	1	1
Boundaries Delimitation	Infrastructure & Facilities Support & Maintenance	Purchase of Laptops	300	230,000	1	3111002	Functional Printers, Job cards	69,000,000	1	1	1	1
Boundaries Delimitation	Infrastructure & Facilities Support & Maintenance	Digital scanners	290	210,000	1	3111002	Delivery Notes	60,900,000	1	1	1	1
Boundaries Delimitation	Infrastructure & Facilities Support & Maintenance	Purchase of Multifunctional Printers	70	500,000	1	3111002	Delivery Notes	35,000,000	1	1	1	1
Boundaries Delimitation	Infrastructure & Facilities Support & Maintenance	Purchase of Assorted ICT Accessories and Maintenance Tools (UPS, switches)	250	15,000	4	2211102	Delivery Notes	15,000,000	1	1	1	1
Boundaries Delimitation	Infrastructure & Facilities Support & Maintenance	Purchase of Toners	4	53,400	50	2211102	Delivery Note, Reports	10,680,000	1	1	1	1

Boundaries Delimitation	Infrastructure & Facilities Support & Maintenance	Purchase of large format plotter printers	3	2,000,000	1	3111002	Delivery Note	6,000,000		1	1	
Boundaries Delimitation	Infrastructure & Facilities Support & Maintenance	Large format plotter printers support and maintenance	5	500,000	4	2220210		10,000,000		1	1	
Boundaries Delimitation	Infrastructure & Facilities Support & Maintenance	Casuals for support of ICT services	50	2,000	90	2110202		9,000,000	1	1	1	1
Boundaries Delimitation	Infrastructure & Facilities Support & Maintenance	Hospitality Facilitation-Casuals and Staff	50	1,200	90	2210801	Sign sheets	5,400,000	1	1	1	1
Boundaries Delimitation	Continuous Monitoring and Improvement of ICT Operations	Airtime Allowance for staff-Technical support	7	5,000	2	2210201	Receipts	70,000	1	1	1	1
Boundaries Delimitation	Continuous Monitoring and Improvement of ICT Operations	Monitoring & Support of Electoral Boundaries Validation & Hearings-Staff Allowance	23	14,000	15	2210303	Reports	4,830,000	1	1	1	1
Boundaries Delimitation	Continuous Monitoring and Improvement of ICT Operations	Monitoring & Support of Electoral Boundaries Validation & Hearings-Fuel	200	200	10	2211201	Receipts, Invoices	400,000		1	1	1
Boundaries Delimitation	Continuous Monitoring and Improvement of ICT Operations	Monitoring & Support of Electoral Boundaries Validation & Hearings -Driver Allowances	10	6,300	15	2210302	Work tickets	945,000	1	1	1	1
Boundaries Delimitation	Continuous Monitoring and Improvement of ICT Operations	Training on Arc GIS-Allowance	70	14,000	10	2210710	Report	9,800,000	1	1	1	1
Boundaries Delimitation	Continuous Monitoring and Improvement of ICT Operations	Training on Arc GIS-Fuel	200	200	10	2211201	Invoice, receipts	400,000		1	1	1
Boundaries Delimitation	Continuous Monitoring and Improvement of ICT Operations	Training on Arc GIS-Driver Allowance	8	6,300	10	2210303	Work tickets	504,000		1	1	1

Boundaries Delimitation	Continuous Monitoring and Improvement of ICT Operations	Training on Arc GIS- Conference facility	78	4,500	10	2210801	Sign sheets, invoices	3,510,000		1	1	1
547,439,000												

	NAME	SIGNATURE	DATE
PREPARED BY:	LAURA EGESSA SENIOR SYSTEM ADMINSTRATOR	_____	_____
REVIEWED BY:	MICHAEL OUMA DIRECTOR, ICT	_____	_____
APPROVED BY:	MARJAN HUSSEIN MARJAN, MBS COMMISSION SECRETARY/CEO	_____	_____





**DIRECTORATE OF FINANCE**

Output	Activity	Sub Activity	Unit	Unit Cost	Frequency	Itemized	MOV	Amount	Q1	Q2	Q3	Q4
Boundaries Delimitation	Expenditure Monitoring	County expenditure monitoring- dsa	50	14,000	30	2210303	Quarterly Reports	21,000,000	1	1	1	1
Boundaries Delimitation	Expenditure Monitoring	County expenditure monitoring- transport	17	15,000	4	2210301	Quarterly Reports	1,020,000	1	1	1	1
Boundaries Delimitation	Expenditure Monitoring	County expenditure monitoring- Fuel	1	250,000	4	2211201	Quarterly Reports	1,000,000	1	1	1	1
Boundaries Delimitation	smooth office operation	Stationary- Accountable books	100	2,000	3	2211101	Cashbooks, imprest books ,vote books and election papers	600,000	1	1		
Boundaries Delimitation	smooth office operation	Purchase of tonners	10	53,392	4	3111002	Tonners	2,135,680	1	1	1	1
Boundaries Delimitation	smooth office operation	Purchase of safes	47	150,000	1	3111009	safes	7,050,000	1	1		
<b>32,805,680</b>												

NAME

SIGNATURE

DATE

PREPARED BY:

MARY WARUIRU

ACCOUNTANT

REVIEWED BY:

OSMAN IBRAHIM

DIRECTOR, FINANCE

APPROVED BY:

MARJAN HUSSEIN MARJAN, MBS

COMMISSION SECRETARY/CEO

INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION



Output	Activity	Sub Activity	Unit	Unit Cost	Frequency	Itemized	MOV	Amount	Q1	Q2	Q3	Q4
Delimitation of Boundaries	Procurement of Goods & Services	Acquisition of GIS Lab, Data, services & Licences - Tender Opening (HQ)	30	2,000	10	2210802	Minutes	600,000	1	1	1	1
Delimitation of Boundaries	Procurement of Goods & Services	Acquisition of GIS Lab, Data, services & Licences - Tender Opening (Field)	141	14,000	3	2210303	Minutes	5,922,000	1	1	1	1
Delimitation of Boundaries	Procurement of Goods & Services	Contract Negotiation & Award-Tender Evaluation Committee Allowance (HQ)	30	2,000	10	2210802	Evaluation Reports	600,000	1	1	1	1
Delimitation of Boundaries	Procurement of Goods & Services	Contract Negotiation & Award-Tender Evaluation Committee Allowance (Field)	141	14,000	5	2210303	Evaluation Report	9,870,000	1	1	1	1
Delimitation of Boundaries	Procurement of Goods & Services	Tender preparation Committee DSA	30	14,000	7	2210303	Tender documents	2,940,000	1	1	1	1
Delimitation of Boundaries	Procurement of Goods & Services	Tender preparation-Conference Facility	30	5,000	6	2210801	Attendance list	900,000	1	1	1	1
Delimitation of Boundaries	Procurement of Goods & Services	Tender Preparation Transport allowance	25	10,000	1	2210301	Receipts	250,000	1	1	1	1
Delimitation of Boundaries	Procurement of Goods & Services	Tender Preparation Fuel	2	40,000	1	2211201	Receipts	80,000	1	1	1	1
Delimitation of Boundaries	Procurement of Goods & Services	Allowances to Inspection and Acceptance Committee/CIT	171	2,000	6	2210802	Inspection Certificates	2,052,000	1	1	1	1
Delimitation of Boundaries	Procurement of Goods & Services	Market Survey	50	14,000	7	2210303	Reports	4,900,000	1	1	1	1
Delimitation of Boundaries	Procurement of Goods & Services	Conference during report compilation	50	5,000	4	2210801	Attendance list	1,000,000	1	1	1	1
Delimitation of Boundaries	Procurement of Goods & Services	Transport Allowance during report compilation	47	10,000	1	2210301	Receipts	470,000	1	1	1	1
Delimitation of Boundaries	Procurement of Goods & Services	Fuel during Market survey	26	40,000	1	2211201	Receipts	1,040,000	1	1	1	1

Delimitation of Boundaries	Procurement of Goods & Services	DSA during Report Compilation	50	14,000	5	2210303	Attendance List	3,500,000	1	1	1	1
Delimitation of Boundaries	Procurement of Goods & Services	Consultancy Services for sensitization	47	75,000	1	2211310	Attendance List	3,525,000	1	1	1	1
Delimitation of Boundaries	Procurement of Goods & Services	DSA during sensitization of revised PPADA, 2015	40	14,000	7	2210710	Certificates	3,920,000	1	1	1	1
Delimitation of Boundaries	Procurement of Goods & Services	Conference during sensitization of revised PPADA, 2015	40	5,000	6	2210801	Attendance List	1,200,000	1	1	1	1
Delimitation of Boundaries	Procurement of Goods & Services	Fuel during sensitization of revised PPADA, 2015	2	40,000	1	2211201	Worktickets	80,000	1	1	1	1
Delimitation of Boundaries	Procurement of Goods & Services	Transport during sensitization of revised PPADA, 2015	35	10,000	1	2210301	Receipts	350,000	1	1	1	1
Delimitation of Boundaries	Procurement of Goods & Services	Printing of statutory books from Government Printer	100	3,000	2	2211101	Delivery Notes	600,000	1	1	1	1
Delimitation of Boundaries	Monitoring progress	DSA during Monitoring	35	14,000	10	2210303	Reports	4,900,000	1	1	1	1
Delimitation of Boundaries	Monitoring progress	Fuel	10	40,000	1	2211201	Receipts	400,000	1	1	1	1
C								49,099,000				

NAME

SIGNATURE

DATE

PREPARED BY:

CAROLINE NKATHA  
SUPPLY CHAIN OFFICER

REVIEWED BY:

DR. HARLEY MUTISYA  
DIRECTOR, SCM

APPROVED BY:

MARJAN HUSSEIN MARJAN, MBS  
COMMISSION SECRETARY/CEO



INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION



DIRECTORATE OF LEGAL SERVICES

Output	Activity	Sub Activity	Unit	Unit Cost	Frequency	Itemized	MOV	Amount	Q1	Q2	Q3	Q4
BOUNDARIES DELIMITATIONS	Gazettement	Notices to conduct boundaries review	500	27,840	1	2210502	Pages	13,920,000				
BOUNDARIES DELIMITATIONS	Gazettement	Publication of second description and electoral boundaries	100	27,840	10	2210502		27,840,000				
BOUNDARIES DELIMITATIONS	Gazettement	Corrigenda based in High Court Judgment	50	27,840	10	2210502		13,920,000				
BOUNDARIES DELIMITATIONS	Gazettement	Gazettement of description and maps generation	674	27,800	10	2210502		187,372,000				
BOUNDARIES DELIMITATIONS	Policy framework and enforcement	Inception workshop with panels of legal experts, Political Party liaison, social scientists and other stakeholders in boundary delimitation.	150	14,000	10	2210303		21,000,000				
BOUNDARIES DELIMITATIONS	Policy framework and enforcement	Conference for Inception workshop with panels of legal experts, Political Party liaison, social scientists and other stakeholders in boundary delimitation.	150	10,000	10	2210802		15,000,000				
BOUNDARIES DELIMITATIONS	Policy framework and enforcement	Transport reimbursement for Inception workshop with panels of legal experts, Political Party liaison, social scientists and other stakeholders in boundary delimitation.	150	20,000	5	2210301		15,000,000				
BOUNDARIES DELIMITATIONS	Policy framework and enforcement	Fuel for Inception workshop with panels of legal experts, Political Party liaison, social scientists and other stakeholders in boundary delimitation.	10	20,000	3	2211201		600,000				

BOUNDARIES DELIMITATIONS	Policy framework and enforcement	Investigation and fact finding of the dispute arises from Boundaries delimitations	50	14,000	10	2210302		7,000,000				
BOUNDARIES DELIMITATIONS	Policy framework and enforcement	Parliamentary Committee/JLAC Engagements on Proposals on Boundaries review draft bills	100	20,000	5	2210302		10,000,000				
BOUNDARIES DELIMITATIONS	Policy framework and enforcement	Conferences Parliamentary Committee/JLAC Engagements on Proposals on Boundaries review draft bills	100	10,000	5	2210802		5,000,000				
BOUNDARIES DELIMITATIONS	Policy framework and enforcement	Transport Parliamentary Committee/JLAC Engagements on Proposals on Boundaries review draft bills	100	25,000	1	2210301		2,500,000				
BOUNDARIES DELIMITATIONS	Policy framework and enforcement	Conference for Workshop to review Boundaries Draft amendment Bill, Rules of procedure and format for filing disputes	30	5,500	7	2210802		1,155,000				
BOUNDARIES DELIMITATIONS	Policy framework and enforcement	Stationaries and equipments. General office operations	100	2,600	10	2211101		2,600,000				
BOUNDARIES DELIMITATIONS	Policy framework and enforcement	Casual employee during preparation of Gazette notices and during the disputes	20	1,200	10	2110201		240,000				
BOUNDARIES DELIMITATIONS	Policy framework and enforcement	Administration of Oath of Secrecy to persons participating in the Boundaries delimitation exercise	290	50,000	1	2211308		14,500,000				
BOUNDARIES DELIMITATIONS	Policy framework and enforcement	Transport for workshop to review Boundaries Draft amendment Bill, Rules of procedure and format for filing disputes	30	20,000	1	2210301		600,000				

BOUNDARIES DELIMITATIONS	Policy framework and enforcement	Workshop to review Boundaries Draft amendment Bill, Rules of procedure and format for filing disputes	30	14,000	7	2210302		2,940,000				
BOUNDARIES DELIMITATIONS	Policy framework and enforcement	Conference for workshop to review rules of procedure for Commission and staff on collection of Memorandum, analysis and presentation	30	20,000	7	2210802		4,200,000	1			
BOUNDARIES DELIMITATIONS	Policy framework and enforcement	Workshop to review rules of procedure for Commission and staff on collection of Memorandum, analysis and presentation	30	14,000	7	2210302		2,940,000				
BOUNDARIES DELIMITATIONS	Policy framework and enforcement	Transport for workshop to review rules of procedure for Commission and staff on collection of Memorandum, analysis and presentation	30	20,000	1	2210301		600,000				
BOUNDARIES DELIMITATIONS	Litigation	Petition arises from Boundaries review and delimitations	350	4,060,000	1	2211308		1,421,000,000				
BOUNDARIES DELIMITATIONS	Litigation	Disputes Resolution committee hearings	100	20,000	10	2210802		20,000,000				
1,789,927,000												

	NAME	SIGNATURE	DATE
PREPARED BY:	SAMUEL MWANGI, CFE IO	_____	_____
REVIEWED BY:	CHRISPHINE OWIYE, OGW DIRECTOR, LS	_____	_____
APPROVED BY:	MARJAN HUSSEIN MARJAN, MBS COMMISSION SECRETARY/CEO	_____	_____



# INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION



## COUNTIES

Output	Activity	Sub Activity	Unit	Unit Cost	Frequency	Itemized	Amount
Boundary Delimitation	County Meetings	meeting venues	47	10,000	4	2210802	1,880,000
		meals(pax 70)	3,290	1,000	4	2210801	13,160,000
		transport reimbursement(pax 70)	3,290	2,500	4	2210301	32,900,000
		CEMs fuel	47	10,000	1	2211201	470,000
		airtime(cem,ict)	47	7,500	1	2210201	352,500
		airtime (acc,sco)	22	5,000	1	2210201	110,000
		allowances(cem,driver)	47	5,075	5	2210302	1,192,625
		allowances (acc, sco)	22	26,000	5	2210302	2,860,000
		allowance(ict)	47	3,500	5	2210302	822,500
		security(pax 10)	470	1,000	4	2110316	1,880,000
		stationery	47	20,000	4	2211101	3,760,000
		sign language interpretor	47	5,000	4	2211311	940,000
Boundary Delimitation	Constituency Meetings	meeting venues	290	10,000	4	2210801	11,600,000
		meals(pax 100)	29,000	1,000	4	2210802	116,000,000
		transport reimbursement(pax 100)	29,000	1,000	4	2210301	116,000,000
		transport hire by SEOs,AEOs, CEM	337	15,000	4	2210604	20,220,000
		CEMs fuel (backstopping)	47	5,000	1	2211201	235,000
		airtime(seo,aeo)	290	6,000	1	2210201	1,740,000
		allowance (cem)	47	14,000	5	2210302	3,290,000
		allowance seo,aeo	290	6,150	4	2210302	7,134,000
		security (pax 4)	1,160	1,000	4	2110316	4,640,000
		stationery	290	15,000	4	2211101	17,400,000
		sign language interpretor	290	5,000	4	2211310	5,800,000
		Local language interpretor	290	5,000	4	2210802	5,800,000
		meeting venues	47	10,000	1	2210802	470,000
		meals(pax 150)	7,050	1,000	1	2210801	7,050,000
		transport reimbursement(pax 150)	7,050	2,500	1	2210301	17,625,000
		transport hire by SEOs	337	15,000	1	2210604	5,055,000
		CEMs fuel	47	5,000	1	2211201	235,000
		security (10 pax)	470	1,000	1	2110316	470,000

# INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION



## COUNTIES

Output	Activity	Sub Activity	Unit	Unit Cost	Frequency	Itemized	Amount
Boundary Delimitation	Geo Data Validation Meetings	airtime (seo, aeo)	290	6,000	1	2210201	1,740,000
		airtime(cem, ict)	47	7,000	1	2210201	329,000
		airtime (acc, sco)	17	5,000	1	2210201	85,000
Boundary Delimitation	Recruitment of Boundary Educators and Casuals	data entry casuals(pax 4)	1,160	1,000	5	2110201	5,800,000
		meals (pax 10)	2,900	1,000	3	2210801	8,700,000
		cluster interview allowances (seo, aeo)	225	6,150	3	2210302	4,151,250
		cluster interview allowances (seo, aeo)	65	25,200	3	2210303	4,914,000
		security (pax 2)	580	1,000	4	2110316	2,320,000
		stationery	290	5,000	1	2211101	1,450,000
		airtime (seo, aeo)	290	6,000	1	2210201	1,740,000
		airtime(cem, ict)	47	7,500	1	2210201	352,500
		airtime (acc, sco)	17	5,000	1	2210201	85,000
Boundary Delimitation	Training of Boundary Educators and Casuals	Security(4 per county)	188	1,000	3	2110316	564,000
		Tonnors	47	260,000	1	2211101	12,220,000
		Tonnors	290	22,000	1	2211101	6,380,000
		Transport hire by SEOs, AEOs, CEM	337	15,000	3	2210604	15,165,000
		Allowance (cem)	47	14,000	3	2210302	1,974,000
		Allowance seo, aeo	290	6,150	3	2210302	5,350,500
		Venue (ward meetings 1450 )	1,450	3,000	5	2210801	21,750,000
		Security(pax 10 per meeting )	14,500	1,000	5	2110316	72,500,000
		Refreshments(pax 150 per ward )	217,500	500	5	2210801	543,750,000
		Transport reimbursement (pax 150 per ward )	217,500	500	5	2210301	543,750,000
		Stationery per ward	1,450	5,000	5	2211101	36,250,000
		CEMs fuel	47	5,000	1	2211201	235,000
		Transport hire by SEOs, AEOs	1,450	15,000	5	2210604	108,750,000
		Transport hire by CEM	47	15,000	5	2210604	3,525,000
		Staff allowance (CEM, ICT, ACC)	111	14,000	5	2210302	7,770,000
		Sign language interpreter	1,450	5,000	5	2210302	36,250,000
		hire of casuals	1,450	1,500	5	2110201	10,875,000

# INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION



## COUNTIES

Output	Activity	Sub Activity	Unit	Unit Cost	Frequency	Itemized	Amount
Boundary Delimitation	Public Hearing Constituency	Local language interpreter where applicable	290	5,000	5	2210802	7,250,000
		stenographer	290	2,500	10	2211311	7,250,000
		Staff allowance (AEO,SEO)	290	6,150	4	2210302	7,134,000
		Staff allowance (DRIVER)	47	6,900	4	2210302	1,297,200
		Staff allowance (SCO)	22	11,200	4	2210303	985,600
Boundary Delimitation	County Based Hearings	Planning meeting meals	755	1,000	1	2210802	755,000
		venue	47	10,000	1	2210801	470,000
		security (10 pax)	470	1,000	1	2110316	470,000
		refreshments (200 pax)	9,400	800	1	2210802	7,520,000
		transport reimbursement (200 pax)	9,400	1,000	2	2210301	18,800,000
		stationery	47	20,000	1	2211101	940,000
		CEMs fuel	47	15,000	1	2211201	705,000
		Sign language interpreter	47	5,000	2	2210310	470,000
		staff allowance (CEM,SEO,ICT,ACC	401	14,000	3	2210302	16,842,000
		staff allowance (AEO, SCO)	305	10,500	3	2210303	9,607,500
		Staff allowance (Drivers )	47	6,900	3	2210303	972,900
		Hire of vehicles (SEO,AEO, CEM)	337	15,000	3	2210604	15,165,000
		Accommodation (17vast counties by 200 pax)	3,400	9,500	1	2210302	32,300,000
		Local language interpreter where applicable	47	5,000	2	2210802	470,000
Boundary Delimitation	Public Awareness Drives	roadshows	47	250,000	3	2210505	35,250,000
	Planning meeting for confirmation and final cartographic mapping						
		Venue ( county )	47	10,000	1	2210802	470,000
		Meals pax 30	1,410	1,000	1	2210801	1,410,000
		Transport reimbursement	1,410	2,000	1	2210301	2,820,000
		Staff allowance (CEMS, ICT, Drivers )	47	8,575	1	2210302	403,025



# INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION



## COUNTIES

Output	Activity	Sub Activity	Unit	Unit Cost	Frequency	Itemized	Amount		
Boundary Delimitation	(Provincial administration,	Staff allowance ( SEO,AEO )	290	25,200	1	2210302	7,308,000		
		Staff allowance (ACC,SCO)	34	14,000	1	2210302	476,000		
Boundary Delimitation	Confirmation and final cartographic mapping	Staff allowance ( Cems, Accountants, ICT )	111	14,000	5	2210302	7,770,000		
		Staff allowance ( drivers )	47	6,900	5	2210302	1,621,500		
		Staff allowance (SEO,AEO )	290	24,500	5	2210302	35,525,000		
		Staff allowance(SCO)	17	10,500	5	2210302	892,500		
		Provincial administration allowance (Chiefs)	3,835	3,000	5	2210302	57,525,000		
		Hire of transport for SEO/AEO	337	15,000	5	2210604	25,275,000		
		Fuel CEM	47	5,000	5	2211201	1,175,000		
		Security for field officers	337	1,000	5	2110316	1,685,000		
		airtime (seo,aeo)	290	6,000	1	2210201	1,740,000		
		airtime(cem,ict)	47	7,500	1	2210201	352,500		
		airtime (acc.sco)	17	5,000	1	2210201	85,000		
									2,171,004,600

PREPARED BY: NAME  
JOYCE WAMALWA  
CEM, WEST POKOT

SWALHAH YUSUF  
CEM, MOMBASA

REVIEWED BY: MOSES SUNKULI  
DIRECTOR, VREO

APPROVED BY: MARJAN HUSSEIN MARJAN, MBS  
COMMISSION SECRETARY/CEO

SIGNATURE

DATE

Appendix 2

INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION.  
STATUS OF PENDING BILLS AS AT 31ST DECEMBER 2024

SNO.	SUPPLIER/CONTRACTOR	ITEM LINE	NATURE OF GOODS/SERVICES	PAYMENT VOUCHER NO.	AMOUNT (KSH)	AMOUNT PAID (KSH)	AMOUNT ADJUSTED (KSH)	OUTSTANDING AMOUNT (KSH)	FINANCIAL YEAR
TABLE 3B: PENDING BILLS - 2022-2023FY									
1	CEA NAIROBI COUNTY	210502	WAGES / POL OFFICIAL REKTIONS		342,744.00	-	-	342,744.00	2022/2023 FY
2	NSIP	210502	CAD WAGES		41,800.00	-	-	41,800.00	2022/2023 FY
3	NSIP	210502	ROUTING TO PAYMENT		1,138,400.00	-	-	1,138,400.00	2022/2023 FY
4	CEA ELGEYO MARAKET	210502	POLICE OFFICIAL WAGES REVERSED		1,500,000.00	-	-	1,500,000.00	2022/2023 FY
5	CEA BUNGOMA	210502	POLICE OFFICIAL WAGES REVERSED		1,879,510.00	-	-	1,879,510.00	2022/2023 FY
6	CEA BUNGOMA	210502	UNPAID POLICE OFFICIALS ITEM		3,676,748.00	-	-	3,676,748.00	2022/2023 FY
7	CEA BUNGOMA	210502	UNPAID POLICE OFFICIALS ITEM		154,150.00	-	-	154,150.00	2022/2023 FY
8	CEA BUNGOMA	210502	POLICE SECURITY WAGES		482,500.00	-	-	482,500.00	2022/2023 FY
9	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		570,000.00	-	-	570,000.00	2022/2023 FY
10	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		243,270.00	-	-	243,270.00	2022/2023 FY
11	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		39,400.00	-	-	39,400.00	2022/2023 FY
12	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		37,890.00	-	-	37,890.00	2022/2023 FY
13	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		75,140.00	-	-	75,140.00	2022/2023 FY
14	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		4,120.00	-	-	4,120.00	2022/2023 FY
15	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		60,000.00	-	-	60,000.00	2022/2023 FY
16	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		143,880.00	-	-	143,880.00	2022/2023 FY
17	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		185,000.00	-	-	185,000.00	2022/2023 FY
18	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		1,009,000.00	-	-	1,009,000.00	2022/2023 FY
19	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		3,415,000.00	-	-	3,415,000.00	2022/2023 FY
20	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		10,000.00	-	-	10,000.00	2022/2023 FY
21	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		207,380.00	-	-	207,380.00	2022/2023 FY
22	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		20,000.00	-	-	20,000.00	2022/2023 FY
23	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		20,000.00	-	-	20,000.00	2022/2023 FY
24	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		20,000.00	-	-	20,000.00	2022/2023 FY
25	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		9,900.00	-	-	9,900.00	2022/2023 FY
26	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		41,894.00	-	-	41,894.00	2022/2023 FY
27	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		7,100.00	-	-	7,100.00	2022/2023 FY
28	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		240,000.00	-	-	240,000.00	2022/2023 FY
29	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		295,000.00	-	-	295,000.00	2022/2023 FY
30	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		86,000.00	-	-	86,000.00	2022/2023 FY
31	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		333,204.00	-	-	333,204.00	2022/2023 FY
32	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		1,575,800.00	-	-	1,575,800.00	2022/2023 FY
33	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		630,900.00	-	-	630,900.00	2022/2023 FY
34	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		1,509,650.00	-	-	1,509,650.00	2022/2023 FY
35	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		715,840.00	-	-	715,840.00	2022/2023 FY
36	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		234,000.00	-	-	234,000.00	2022/2023 FY
37	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		205,000.00	-	-	205,000.00	2022/2023 FY
38	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		337,314.00	-	-	337,314.00	2022/2023 FY
39	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		1,174,240.00	-	-	1,174,240.00	2022/2023 FY
40	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		294,897.83	-	-	294,897.83	2022/2023 FY
41	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		1,148,540.00	-	-	1,148,540.00	2022/2023 FY
42	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		390,910.00	-	-	390,910.00	2022/2023 FY
43	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		7,000,000.00	-	-	7,000,000.00	2022/2023 FY
44	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		8,000,000.00	-	-	8,000,000.00	2022/2023 FY
45	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		54,180,100.00	-	-	54,180,100.00	2022/2023 FY
46	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		9,958,497.00	-	-	9,958,497.00	2022/2023 FY
47	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		110,300.00	-	-	110,300.00	2022/2023 FY
48	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		40,000.00	-	-	40,000.00	2022/2023 FY
49	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		221,000.00	-	-	221,000.00	2022/2023 FY
50	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		30,000.00	-	-	30,000.00	2022/2023 FY
51	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		30,000,000.00	-	-	30,000,000.00	2022/2023 FY
52	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		8,015,383.48	-	-	8,015,383.48	2022/2023 FY
53	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		10,000,000.00	-	-	10,000,000.00	2022/2023 FY
54	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		992,112,120.38	-	-	992,112,120.38	2022/2023 FY
55	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		9,916,000.00	-	-	9,916,000.00	2022/2023 FY
56	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		14,443,140.00	-	-	14,443,140.00	2022/2023 FY
57	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		4,995,000.00	-	-	4,995,000.00	2022/2023 FY
58	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		297,344.00	-	-	297,344.00	2022/2023 FY
59	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		820,000.00	-	-	820,000.00	2022/2023 FY
60	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		182,000.00	-	-	182,000.00	2022/2023 FY
61	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		70,000.00	-	-	70,000.00	2022/2023 FY
62	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		15,111.00	-	-	15,111.00	2022/2023 FY
63	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		640,000.00	-	-	640,000.00	2022/2023 FY
64	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		150,000.00	-	-	150,000.00	2022/2023 FY
65	CEA NAIROBI COUNTY	210502	SECURITY ALLOWANCES		150,000.00	-	-	150,000.00	2022/2023 FY



## FINANCIAL YEAR

[illegible]



INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION.  
STATUS OF PENDING BILLS AS AT 31ST DECEMBER 2024

SNO.	SUPPLIER/CONTRACTOR	ITEM LINE	NATURE OF GOODS/SERVICES	PAYMENT VOUCHER NO.	AMOUNT (RSH)	AMOUNT PAID (RSH)	AMOUNT ADJUSTED (RSH)	OUTSTANDING AMOUNT (RSH)	FINANCIAL YEAR
224	MAHMOUD GABRIEL SECONDARY SCHOOL	2220208	General Building drawings to West Point Centre, Tumbura Centre	PV NO.689	1,338,460.00	-	-	1,338,460.00	2022/2023 FY
225	TECHNOLOGY TECHNOLOGIES	2220210	SUPPLY OF COMPUTER PARTS AND ACCESSORIES	PV	792,500.00	-	-	792,500.00	2022/2023 FY
226	XTRANET	2220210	WIDE AREA NETWORK CONNECTIVITY - January - March 2023	NO.245/20200014295	22,045,518.00	-	-	22,045,518.00	2022/2023 FY
227	XTRANET	2220210	WIDE AREA NETWORK CONNECTIVITY - April - June 2023	PV.	22,045,518.00	12,800,000.00	-	9,245,518.00	2022/2023 FY
228	E & A GLOBAL HOLDINGS LTD	2220210	COMPUTER SUPPORT PARTS AND ACCESSORIES	NO.270/20200014497	2,795,000.00	-	2,795,000.00	-	2022/2023 FY
229	TRAANE BUTHERS MACHINERY LTD	2220210	INSTALLATION, UPGRADE, TESTING AND SIMULATION OF SERVERS OF THE BVR SYSTEM	PV	7,501,300.00	7,501,300.00	-	(0.00)	2022/2023 FY
230	REX TECHNOLOGIES LTD	2220210	SUPPORT AND MAINTENANCE SERVICES OF BVR	NO.295/20100141330	3,482,500.00	-	-	3,482,500.00	2022/2023 FY
231	JOER TECHNOLOGIES LTD	2220210	SUPPORT & MAINTENANCE SERVICES OF THE BVR HARDWARE SERVER INFRASTRUCTURE	-	2,482,500.00	-	-	2,482,500.00	2022/2023 FY
232	SAHAT	2220210	JAN-MAR 2022 QUARTER 1	-	2,584,800.00	-	-	2,584,800.00	2022/2023 FY
233	TELKOM	2220210	SUPPORT AND MAINTENANCE OF IS/AS/MS/MSI NETWORK MONITORING SYSTEM	-	10,631,811.00	-	-	10,631,811.00	2022/2023 FY
234	PILOT TRAINING	3110009	WAL CONTRACT 18K/07/08/5 J07	-	1,055,700.00	-	-	1,055,700.00	2022/2023 FY
235	FAST CHOICE LTD	311111	OFFICE EQUIPMENT - PAPER DISORDER, MICRO WAREL, WATER DISPENSER, TEA FLASK, ELECTRIC KETTLE, DESK ORGANISER AND TEA URN	PV NO.677	5,499,300.00	-	-	5,499,300.00	2022/2023 FY
236	VARIOUS 2022 GENERAL ELECTION PETITIONS	311111	ASCRIBED OFFICE FURNITURE (ASCRIBED ITEM)	NO.588/2010005770	1,348,718.718.30	82,718.031.98	-	1,865,640,714.32	2022/2023 FY
237	VARIOUS 2022 GENERAL ELECTION LEGAL SERVICES ACCRUED (SEPARATE SCHEDULE)	-	-	-	3,429,641,081.97	-	-	2,463,916,050.99	-
238	TOTAL PENDING BILLS - 2022-2023 FY	-	-	-	-	-	-	-	-

STATUS OF GOODS AND SUPPLIES PENDING BILLS AS AT 31ST DECEMBER 2024

SNO.	LAW FIRM NAME	ITEM LINE	NATURE OF GOODS/SERVICES	PAYMENT VOUCHER NO.	AMOUNT (RSH)	AMOUNT PAID (RSH)	AMOUNT ADJUSTED (RSH)	OUTSTANDING AMOUNT (RSH)	FINANCIAL YEAR
239	ANNA KUTIA & CO. ADVOCATES	2211008	COURT OF APPEAL, BVA NO. 181 OF 2023, PATRICK NGUYEN V IRC & 2 OTHERS	-	2,900,000.00	-	-	2,900,000.00	2022/2023 FY
240	INDIGO TELECOM	2211111	CONTRACTED PROFESSIONAL SERVICES DURING 2023 Q4	-	18,143,274.30	-	-	18,143,274.30	2022/2023 FY
241	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED TECHNICAL SERVICES DURING 2023 Q4	-	1,600,000.00	-	-	1,600,000.00	2022/2023 FY
242	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	744,320.00	-	-	744,320.00	2022/2023 FY
243	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	887,495.00	-	-	887,495.00	2022/2023 FY
244	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	475,000.00	-	-	475,000.00	2022/2023 FY
245	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	400,000.00	-	-	400,000.00	2022/2023 FY
246	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	118,300.00	-	-	118,300.00	2022/2023 FY
247	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	393,571.20	-	-	393,571.20	2022/2023 FY
248	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	13,123,850.00	-	-	13,123,850.00	2022/2023 FY
249	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	50,000.00	-	-	50,000.00	2022/2023 FY
250	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	148,451.00	-	-	148,451.00	2022/2023 FY
251	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	75,864.00	-	-	75,864.00	2022/2023 FY
252	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	80,504.00	-	-	80,504.00	2022/2023 FY
253	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	273,218.00	-	-	273,218.00	2022/2023 FY
254	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	587,000.00	-	-	587,000.00	2022/2023 FY
255	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	1,418,400.00	-	-	1,418,400.00	2022/2023 FY
256	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	870,000.00	-	-	870,000.00	2022/2023 FY
257	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	1,960,000.00	-	-	1,960,000.00	2022/2023 FY
258	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	1,960,000.00	-	-	1,960,000.00	2022/2023 FY
259	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	87,500.00	-	-	87,500.00	2022/2023 FY
260	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	6,314,390.00	-	-	6,314,390.00	2022/2023 FY
261	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	1,084,380.00	-	-	1,084,380.00	2022/2023 FY
262	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	2,900,000.00	-	-	2,900,000.00	2022/2023 FY
263	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	2,900,000.00	-	-	2,900,000.00	2022/2023 FY
264	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	1,740,000.00	-	-	1,740,000.00	2022/2023 FY
265	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	2,370,000.00	-	-	2,370,000.00	2022/2023 FY
266	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	1,145,950.00	-	-	1,145,950.00	2022/2023 FY
267	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	333,300.00	-	-	333,300.00	2022/2023 FY
268	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	148,000.00	-	-	148,000.00	2022/2023 FY
269	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	2,500,000.00	-	-	2,500,000.00	2022/2023 FY
270	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	2,500,000.00	-	-	2,500,000.00	2022/2023 FY
271	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	584,951.00	-	-	584,951.00	2022/2023 FY
272	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	1,500,000.00	-	-	1,500,000.00	2022/2023 FY
273	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	2,000,000.00	-	-	2,000,000.00	2022/2023 FY
274	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	4,446,000.00	-	-	4,446,000.00	2022/2023 FY
275	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	8,363,400.00	-	-	8,363,400.00	2022/2023 FY
276	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	65,771.00	-	-	65,771.00	2022/2023 FY
277	TECHNOLOGY TECHNOLOGIES	2211111	CONTRACTED PROFESSIONAL SERVICES FOR 2023 Q4	-	74,198.00	-	-	74,198.00	2022/2023 FY



## FINANCIAL YEAR

STATUS OF PENDING SUITS AS AT 31ST DECEMBER 2024									
UNCO.	SUPPLIER/CONTRACTOR	ITEM LINE	NATURE OF GOOD/SERVICE	PAYMENT VOUCHER NO.	AMOUNT (R\$-B)	AMOUNT PAID (R\$-B)	AMOUNT ADJUSTED (R\$-B)	OUTSTANDING AMOUNT (R\$-B)	FINANCIAL YEAR
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		78,443.00	-		78,443.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		126,548.00	-		126,548.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		14,717.00	-		14,717.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		185,102.00	-		185,102.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		190,993.00	-		190,993.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		486,023.00	-		486,023.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		781,148.54	-		781,148.54	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		172,500.00	-		172,500.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		324,428.80	-		324,428.80	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		44,111.00	-		44,111.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		20,181.00	-		20,181.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		10,554.00	-		10,554.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		10,470.00	-		10,470.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		11,940.00	-		11,940.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		63,900.00	-		63,900.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		18,000.00	-		18,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		160,000.00	-		160,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		323,460.00	-		323,460.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		162,000.00	-		162,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		113,100.00	-		113,100.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		118,400.00	-		118,400.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		6,300,000.00	-		6,300,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		24,166,400.00	-		24,166,400.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		812,000.00	-		812,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		2,900,000.00	-		2,900,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		812,000.00	-		812,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		580,000.00	-		580,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		580,000.00	-		580,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		1,740,000.00	-		1,740,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		1,740,000.00	-		1,740,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		700,000.00	-		700,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		500,000.00	-		500,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		480,000.00	-		480,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		812,000.00	-		812,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		20,510,000.00	-		20,510,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		1,410,000.00	-		1,410,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		584,194.00	-		584,194.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		1,432,300.00	-		1,432,300.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		812,000.00	-		812,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		2,320,000.00	-		2,320,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		1,500,000.00	-		1,500,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		1,500,000.00	-		1,500,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		2,320,000.00	-		2,320,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		580,000.00	-		580,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		580,000.00	-		580,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y
200	C&C MOTORING GROUP LTD	222906	MAINTENANCE - ENGINES - MOTOR VEHICLE		180,000.00	-		180,000.00	2016/2017Y



INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION.  
STATUS OF PENDING BILLS AS AT 31ST DECEMBER 2024

S/NO.	SUPPLIER/CONTRACTOR	ITEM LINE	NATURE OF GOODS/SERVICES	PAYMENT VOUCHER NO.	AMOUNT(KSH)	AMOUNT PAID (KSH)	AMOUNT ADJUSTED (KSH)	OUTSTANDING AMOUNT(KSH)	FINANCIAL YEAR
364	GIXERA & VADGAMA ADVOCATES	2211308	NAIROBI CONSTITUTIONAL PETITION NO. 58 OF 2017 COUNCIL OF GOVERNORS V AG & IERC & OTHERS		1,863,937.00			1,863,937.00	2017/2018FY
365	GIXERA & VADGAMA ADVOCATES	2211308	MOMBASA NO. 8/17 DANIEL OMONG'OA ARINO NYAU MP		2,320,000.00			2,320,000.00	2017/2018FY
366	GIXERA & VADGAMA ADVOCATES	2211308	MOMBASA ELECTION PETITION NO. 3 OF 2017 Joseph Edward Kamau V IERC & Others		812,000.00			812,000.00	2017/2018FY
367	GUMBO & ASSOCIATES	2211308	IERC/11/17. OBIYA OMTATAH OKOITI VS IERC		2,120,000.00			2,120,000.00	2017/2018FY
368	GUMBO & ASSOCIATES	2211308	IERC/26/12. PROFESSOR PHILIP KALONI VS IERC		2,850,000.00			2,850,000.00	2017/2018FY
369	GUMBO & ASSOCIATES	2211308	IERC/26/12. VARIOUS PARTIES VS IERC		542,000.00			542,000.00	2017/2018FY
370	GUMBO & ASSOCIATES	2211308	IERC/26/12. ABDIRAHMAN BILACHA ISAK VS IERC. DISMISSED FORMER DIRECTOR AUDIT, RISK & COMPLIANCE CASE		5,130,000.00			5,130,000.00	2017/2018FY
371	GUMBO & ASSOCIATES	2211308	IERC/26/12. ISAAC ALLOKCH POLO VS IERC		5,130,000.00			5,130,000.00	2017/2018FY
372	GUMBO & ASSOCIATES	2211308	IERC/26/12. BONIFACE BIRIMI VS IERC		1,710,000.00			1,710,000.00	2017/2018FY
373	GUMBO & ASSOCIATES	2211308	IERC/26/12. DISMAS OMCONDI VS IERC FORMER DIRECTOR ICT DISMISSAL CASE		5,130,000.00			5,130,000.00	2017/2018FY
374	GUMBO & ASSOCIATES	2211308	IERC/26/12. INTERNATIONAL HUMAN RIGHTS DEFENDERS VS IERC		3,990,000.00			3,990,000.00	2017/2018FY
375	HAJIAN MUTEEMELI & CO. ADVOCATES	2211308	NYERI COA CIVIL APPEAL NO. 43 OF 2018 STEFANIA LANABUNYA VS IERC		1,740,000.00			1,740,000.00	2017/2018FY
376	HUMPHREY & CO. LLP ADVOCATES	2211308	EP APPLICATION NO. 3 OF 2017 HON JOHN MBUKIA - THE REVEREND & 19 OTHERS VS IERC & 5 OTHERS. IERC/C/84/2017. FEE NOTE DATED 4TH DEC 2018. PLAINTIFFS FAILED TO ACTION THE MATTER AFTER FAILING TO PROGRESS IT FOR HEARING STANDS EFFECTIVELY ABATED.		2,320,000.00			2,320,000.00	2017/2018FY
377	HUMPHREY & CO. LLP ADVOCATES	2211308	JUDICIAL REVIEW NO. 482 OF 2017 REPUBLIC - DENNIS MUGENZI & 3 OTHERS VS IERC. IERC/JUMK/22/2017 FEE NOTE DATED 20TH NOV. 2017		1,160,000.00			1,160,000.00	2017/2018FY
378	HUMPHREY & CO. LLP ADVOCATES	2211308	KIAMBU HIGH COURT EP NO. 2 OF 2017 MATHON KIBAKI WAITINGA KABETE MP CONSTITUENCY BULING. READ ON 18TH OCTOBER 2017.		2,320,000.00			2,320,000.00	2017/2018FY
379	HUMPHREY & CO. LLP ADVOCATES	2211308	NYAHURUBU CMCC NO. 2 OF 2017 APPEAL NO. 4 OF 2018 DAVID NGUNGU NDEGWA VS IERC AND 5 OTHERS. IERC/EPK/26/2017 MATTER FINALIZED.		812,000.00			812,000.00	2017/2018FY
380	IEKE KAMAU & MEDIA ADVOCATES	2211308	PETITION NO. 3 OF 2017 - MALINDI ISA TIBAKI VS IERC. FAHMA YASIN TWANA & 2 OTHERS EX PARTE THE NATIONAL SUPER ALLIANCE (NASHA) KENYA		11,421,141.00			11,421,141.00	2017/2018FY
381	IEKE KAMAU & MEDIA ADVOCATES	2211308	HIGH COURT APPEAL KISUMU EPA NO. 4 OF 2018 PETER ODIMA KIMAMUNJE VS IERC AND 2 OTHERS		1,740,000.00			1,740,000.00	2017/2018FY
382	J.K. KAPTECH & ASSOCIATES ADVOCATES	2211308	KARAMECA CMCC PETITION NO. 4 OF 2017; FETAL MUSTAFA ABDI V ODM, IERC & 2 OTHERS		812,000.00			812,000.00	2017/2018FY
383	J.K. KAPTECH & ASSOCIATES ADVOCATES	2211308	KAPENGURIA HCC ELECTION PETITION NO. 2 OF 2017; STEPHEN KOUMLIK V IERC & DAVID L. PROSING, OTHERS		2,320,000.00			2,320,000.00	2017/2018FY
384	J.K. KAPTECH & ASSOCIATES ADVOCATES	2211308	KARAMECA CMCC PETITION NO. 1 OF 2018; HADIA NGANI JUMA V ODM, SCOLASTICA NGINA & 4 OTHERS		870,000.00			870,000.00	2017/2018FY
385	J. LOUIS OMGATO & CO. ADVOCATES	2211308	BALANCE BETWEEN KES DUES II, 151,000.2 & AMOUNT PAID OF 3,097,482.8		2,353,517.30			2,353,517.30	2017/2018FY
386	J.O. JUMA & CO. ADVOCATES	2211308	BUNGOMA EPA NO. 1 OF 2018		870,000.00			870,000.00	2017/2018FY
387	J.W. WAMBUI & CO. ADVOCATES	2211308	NAROK APPEAL NO. 3 OF 2018 - LETULAL OLE MAIRKONDE V WILFRED KIKAT KUTO & 2 OTHERS		1,740,000.00			1,740,000.00	2017/2018FY
388	J.W. WAMBUI & CO. ADVOCATES	2211308	NRB CIVIL APPEAL NO. 212 OF 2017 EDWARD SANDI KITHIKA VS IERC.		500,000.00			500,000.00	2017/2018FY
389	J.W. WAMBUI & CO. ADVOCATES	2211308	NAROK CMCC NO.3 OF 2017 KAPUSIA OLE LEMACHO VS IERC -AMUKURA CENTRAL WARD. IERC/EPK/80/2017		812,000.00			812,000.00	2017/2018FY
390	J.M. MWANGU & CO. ADVOCATES	2211308	NYERI PET NO. 8 OF 2017 DUNCAN MATHENGE VS IERC		812,000.00			812,000.00	2017/2018FY
391	J.M. MWANGU & CO. ADVOCATES	2211308	NANYURI APPEAL NO. 1 OF 2017		870,000.00			870,000.00	2017/2018FY
392	J.M. MWANGU & CO. ADVOCATES	2211308	NANYURI HCC 4 OF 2017 SAMMA NUKOTE VS IERC		812,000.00			812,000.00	2017/2018FY
393	JOE KATHUNGU & CO. ADVOCATES	2211308	NYERI COURT OF APPEAL NO. 1 OF 2018 MUKENYI CHEROTICH VS OMARI EDHA WANJIKU, IERC & JUBILEE PARTY. REF. NO. IERC/PLA/8/2018		870,000.00			870,000.00	2017/2018FY
394	JOE KATHUNGU & CO. ADVOCATES	2211308	NYERI CIVIL APPLICATION NO. 84 OF 2018 - JUSTUS KIRYUA MUGO VS IERC NO MANYATTA JOHN MUKHIBI NYAGA		1,740,000.00			1,740,000.00	2017/2018FY
395	JOE KATHUNGU & CO. ADVOCATES	2211308	EMBU CMCC EP. NO. 1. OF 2017 -PATRICK NGARI NIERU VS IERC & JOHN NGARI MBARA MAULURIA WARD, EMBU COUNTY. FILE REF. NO. IERC/EPK/44/17		812,000.00			812,000.00	2017/2018FY
396	KANCETHE & MOLA ADVOCATES	2211308	KISumu HIGH COURT PETITION NO. 10 OF 2018 BOIE MOTURI MWONE VS IERC CASE REF. NO. IERC/HCC/PL/82/2018		812,000.00			812,000.00	2017/2018FY
397	KEENIGWE & CO. ADVOCATES	2211308	ELECTION PETITION NYAMIRA HIGH COURT NO.2 OF 2018 FRANCIS AMENYA VS IERC (KEKENYO CAIR, NYAMIRA COUNTY)		870,000.00			870,000.00	2017/2018FY
398	KEENIGWE & CO. ADVOCATES	2211308	ELECTION PETITION NYAMIRA CMCC NO.1 OF 2017 FRANCIS AMENYA VS IERC (KEKENYO CAIR, NYAMIRA COUNTY)		812,000.00			812,000.00	2017/2018FY
399	KEENIGWE & CO. ADVOCATES	2211308	NAIROBI CMCC ELECTION PETITION NO. 23 OF 2017 HAMDIA YAROI SHEIKH VS IERC & 2 OTHERS		812,000.00			812,000.00	2017/2018FY
400	KEENIGWE & CO. ADVOCATES	2211308	MAKULENI HC APPEAL NO. 1 OF 2018 LINET MUKUA VS IERC		870,000.00			870,000.00	2017/2018FY
401	KEENIGWE & CO. ADVOCATES	2211308	MAKULENI HC APPEAL NO. 2 OF 2018 JUSTUS MUTUA VS IERC & 3 OTHERS		870,000.00			870,000.00	2017/2018FY
402	KEENIGWE & CO. ADVOCATES	2211308	NAIROBI HC APPEAL NO. 1 OF 2018 FAITH TUNAJI KIMBE VS IERC & 3 OTHERS		870,000.00			870,000.00	2017/2018FY
403	KEENIGWE & CO. ADVOCATES	2211308	KISumu MAJIMA CMCC NO. 14 OF 2017 ALIASI ADAM AHMED VS IERC		812,000.00			812,000.00	2017/2018FY
404	KEENIGWE & CO. ADVOCATES	2211308	SUPREME COURT PETITION NO. 38 OF 2018-HAMID YAKOBI SHEK VS IERC. TANA RIVER COUNTY		2,900,000.00			2,900,000.00	2017/2018FY
405	KEENIGWE & CO. ADVOCATES	2211308	NAIROBI HC JUDICIAL REVIEW NO. 535 OF 2017 CHARLES MUROROGE MUTHONI VS IERC AND OTHERS		812,000.00			812,000.00	2017/2018FY
406	KEENIGWE & CO. ADVOCATES	2211308	CONSTITUTIONAL PETITION NO. 478 OF 2017 JAPHETH MURUYOKI MUIE AND KNHCR VS IERC AND 4 OTHERS		812,000.00			812,000.00	2017/2018FY
407	KIRUNG'EI & CO. ADVOCATES	2211308	KARAMECA CMCC EP NO. 1 OF 2017 NIKSON RUMETI VS IERC		812,000.00			812,000.00	2017/2018FY
408	KIMANI MUHORO & CO. ADVOCATES	2211308	NAIROBI PETITION NO. 5 OF 2012 - KIBUKI MWANGI VS IERC		3,187,200.00			3,187,200.00	2017/2018FY
409	KIMANI MUHORO & CO. ADVOCATES	2211308	NAIROBI PETITION NO. 142 OF 2017 OBIYA OMTATAH VS IERC		2,320,000.00			2,320,000.00	2017/2018FY
410	KIMANI MUHORO & CO. ADVOCATES	2211308	MACHAKOS PETITION NO.1 OF 2017 - WAINYIA NDETI VS IERC		12,783,097.00			12,783,097.00	2017/2018FY
411	KIMANI MUHORO & CO. ADVOCATES	2211308	NAIROBI JR NO. 368 OF 2017 - DANIEL KIMUNYA VS IERC		580,000.00			580,000.00	2017/2018FY
412	KIMANI MUHORO & CO. ADVOCATES	2211308	NAIROBI JR NO. 331 OF 2017 - SAMUEL IRUNGU VS IERC		580,000.00			580,000.00	2017/2018FY
413	KIMANI MUHORO & CO. ADVOCATES	2211308	NAIROBI JR NO. 349 OF 2017 - NIKSON KIPROTICH VS IERC		580,000.00			580,000.00	2017/2018FY
414	KIMANI MUHORO & CO. ADVOCATES	2211308	NAIROBI JR NO. 349 OF 2017 - KYALO PETER KYULU VS IERC		2,000,000.00			2,000,000.00	2017/2018FY
415	KIMANI MUHORO & CO. ADVOCATES	2211308	DISPUTE NOMINATIONS HELD IN JUNE 2017		580,000.00			580,000.00	2017/2018FY
416	KIMANI MUHORO & CO. ADVOCATES	2211308	NAIROBI PETITION NO. 349 OF 2017 DANIEL MUSEMBI VS IERC		580,000.00			580,000.00	2017/2018FY
417	KIMANI MUHORO & CO. ADVOCATES	2211308	NAIROBI JR NO. 358 OF 2017-JOHN KENNEDY AKYOKI VS IERC		580,000.00			580,000.00	2017/2018FY



INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION  
STATUS OF PENDING BILLS AS AT 31ST DECEMBER 2024[illegible]



INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION.  
STATUS OF PENDING BILLS AS AT 31ST DECEMBER 2024

SNO.	SUPPLIER/CONTRACTOR	ITEM LINE	NATURE OF GOODS/SERVICES	PAYMENT VOUCHER NO.	AMOUNT(KSH)	AMOUNT PAID (KSH)	AMOUNT ADJUSTED (KSH)	OUTSTANDING AMOUNT(KSH)	FINANCIAL YEAR
474	MOHAMMED MURUGA & CO. ADVOCATES	2211308	NEB MUSIC APPEAL NO. 388 OF 2017: ALIMOHODI DENDY ABUSALLAH VS IREC		2,532,000.00	-	-	2,532,000.00	2017/2018FFY
475	MOHABARA APPEAL & CO. ADVOCATES	2211308	HEC NO. 1 OF 2017 NABOK CASE REF. NO. IREC/AD/16/2017		2,240,000.00	-	-	2,240,000.00	2017/2018FFY
476	MOHABARA APPEAL & CO. ADVOCATES	2211308	CA ELECTION PETITION NO.11 OF 2018 CASE REF. NO. IREC/CA/17/2018		1,146,000.00	-	-	1,146,000.00	2017/2018FFY
477	MOHABARA APPEAL & CO. ADVOCATES	2211308	SUPREMACY COURT BILL OF COSTS NO. 31 OF 2018		618,400.00	-	-	618,400.00	2017/2018FFY
478	MOHABARA APPEAL & CO. ADVOCATES	2211308	SUPREMACY COURT BILL OF COSTS NO. 31 OF 2018		617,200.00	-	-	617,200.00	2017/2018FFY
479	MOHABARA APPEAL & CO. ADVOCATES	2211308	HEC NO. 1 OF 2017 NABOK CASE REF. NO. IREC/CA/16/2018		900,000.00	-	-	900,000.00	2017/2018FFY
480	MOHABARA APPEAL & CO. ADVOCATES	2211308	CMCC NO. 3 OF 2017 NABOK CASE REF. NO. IREC/CA/16/2018		812,000.00	-	-	812,000.00	2017/2018FFY
481	MOHABARA APPEAL & CO. ADVOCATES	2211308	KICOMPS PHCC NO. 1 OF 2017 TOMBITO ALEX TAMPAHWA UNANETS CANE NABOK		500,000.00	-	-	500,000.00	2017/2018FFY
482	MOHABARA APPEAL & CO. ADVOCATES	2211308	NEB PETITION NO. 319 OF 2017 BOCH OCHINGA OCHINGA VS IREC		1,740,000.00	-	-	1,740,000.00	2017/2018FFY
483	MOHABARA APPEAL & CO. ADVOCATES	2211308	NABOK CIVIL APPEAL NO. 31 OF 2018 ABUSALLAH TUNJUS VS IREC REF		500,000.00	-	-	500,000.00	2017/2018FFY
484	MOHABARA APPEAL & CO. ADVOCATES	2211308	IR MULTILANUS APPLICATION NO. 372 OF 2017: BONDI OBIWA DINDO VS IREC & OTHERS		500,000.00	-	-	500,000.00	2017/2018FFY
485	MOHABARA APPEAL & CO. ADVOCATES	2211308	NABOK CIVIL APPEAL NO. 119 OF 2017: ANIMAI FAUO BUDUWY VS IREC & 4 OTHERS		500,000.00	-	-	500,000.00	2017/2018FFY
486	MOHABARA APPEAL & CO. ADVOCATES	2211308	NABOK CIVIL APPEAL NO. 27 OF 2017: DANIEL MOTANTHA NYAMBOCA VS IREC & 4 OTHERS		500,000.00	-	-	500,000.00	2017/2018FFY
487	MOHABARA APPEAL & CO. ADVOCATES	2211308	NABOK CIVIL APPEAL NO. 28 OF 2017: CLIFFORD ODHAMBO MBERAGO		500,000.00	-	-	500,000.00	2017/2018FFY
488	MOHABARA APPEAL & CO. ADVOCATES	2211308	NABOK IR NO. 431 OF 2017 JAMON MUKUBI KUBIA VS IREC		500,000.00	-	-	500,000.00	2017/2018FFY
489	MOHABARA APPEAL & CO. ADVOCATES	2211308	NABOK PETITION NO. 182 OF 2017 JACE MUKHANGU MUKHANGU VS IREC		500,000.00	-	-	500,000.00	2017/2018FFY
490	MOHABARA APPEAL & CO. ADVOCATES	2211308	MUSIC APPLICATION JOHN OBIWA OBIWA VS IREC & 3 OTHERS 487 OF 2017		500,000.00	-	-	500,000.00	2017/2018FFY
491	MOHABARA APPEAL & CO. ADVOCATES	2211308	PROF. NO. 203 OF 2017 ROBERT OBIWA OBIWA VS IREC & 3 OTHERS		500,000.00	-	-	500,000.00	2017/2018FFY
492	MOHABARA APPEAL & CO. ADVOCATES	2211308	PROF. NO. 203 OF 2017 ROBERT OBIWA OBIWA VS IREC & 3 OTHERS		500,000.00	-	-	500,000.00	2017/2018FFY
493	MOHABARA APPEAL & CO. ADVOCATES	2211308	PROF. NO. 203 OF 2017 ROBERT OBIWA OBIWA VS IREC & 3 OTHERS		812,000.00	-	-	812,000.00	2017/2018FFY
494	MOHABARA APPEAL & CO. ADVOCATES	2211308	IR NO. 10 OF 2017 FORMBARI NO. 5 OF 2017 AMISA JUMA VS IREC		2,320,000.00	-	-	2,320,000.00	2017/2018FFY
495	MOHABARA APPEAL & CO. ADVOCATES	2211308	CONSTITUTIONAL PETITION 14 OF 2017 NABOK CIVIL APPEAL NO. 319 OF 2017 BOCH OCHINGA OCHINGA VS IREC		3,450,000.00	-	-	3,450,000.00	2017/2018FFY
496	MOHABARA APPEAL & CO. ADVOCATES	2211308	ACTING ON BEHALF OF THE COMMUNITY 395 IREC & 4 OTHERS		500,000.00	-	-	500,000.00	2017/2018FFY
497	MOHABARA APPEAL & CO. ADVOCATES	2211308	CHUBMAN IREC		100,000.00	-	-	100,000.00	2017/2018FFY
498	MOHABARA APPEAL & CO. ADVOCATES	2211308	MUSIC APPLICATION NO. 14 OF 2017 NABOK CIVIL APPEAL NO. 319 OF 2017 BOCH OCHINGA OCHINGA VS IREC		3,440,000.00	-	-	3,440,000.00	2017/2018FFY
499	MOHABARA APPEAL & CO. ADVOCATES	2211308	PETITION 150 OF 2017 NABOK CIVIL APPEAL NO. 319 OF 2017 BOCH OCHINGA OCHINGA VS IREC		870,000.00	-	-	870,000.00	2017/2018FFY
500	MOHABARA APPEAL & CO. ADVOCATES	2211308	CONSTITUTIONAL PETITION NO. 16 OF 2017 NABOK CIVIL APPEAL NO. 319 OF 2017 BOCH OCHINGA OCHINGA VS IREC		2,320,000.00	-	-	2,320,000.00	2017/2018FFY
501	MURRAYO MUTHAMBA & KAPRINGI	2211308	IR/CP/16/2017		2,320,000.00	-	-	2,320,000.00	2017/2018FFY
502	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MOMBASA HIGH COURT PETITION NO. 16 OF 2018 CASE REF. NO. IREC/CP/16/2018 CASE CONCLUDED		870,000.00	-	-	870,000.00	2017/2018FFY
503	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	TR. 34 OF 2019 REPUBLIC VS MOHAMMED TUBU, NO CASE FILE REF. PROVIDED CASE ON GOING		718,200.00	-	-	718,200.00	2017/2018FFY
504	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MURRAYO HCEP NO.31 OF 2017 BLAS SAMUEL VS IREC KALOLINI MP IREC/CP/16/2017 (CASE ON GOING)		2,320,000.00	-	-	2,320,000.00	2017/2018FFY
505	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MURRAYO HCEP NO.3 OF 2017 MURRAYO NEVI BEFARI & ANOTHER VS IREC & 3 OTHERS		798,000.00	-	-	798,000.00	2017/2018FFY
506	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	RECOM EP. NO. 3 OF 2017 CERALD THOYA VS IREC		812,000.00	-	-	812,000.00	2017/2018FFY
507	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MOMBASA JR 48 OF 2017: MARY CHARLES SAUNGA VS IREC & 2 OTHERS		812,000.00	-	-	812,000.00	2017/2018FFY
508	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MOMBASA JR 48 OF 2017: MARIAM NEVI BEFARI & ANOR VS IREC & 3 OTHERS		812,000.00	-	-	812,000.00	2017/2018FFY
509	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	COBORA HCEP NO.4 OF 2017 NICHOLAS NICHOLAS TURKANA EAST MP		3,320,000.00	-	-	3,320,000.00	2017/2018FFY
510	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MURRAYO HCEP NO.4 OF 2017 NICHOLAS NICHOLAS TURKANA EAST MP		812,000.00	-	-	812,000.00	2017/2018FFY
511	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MURRAYO HCEP NO.4 OF 2017 NICHOLAS NICHOLAS TURKANA EAST MP		812,000.00	-	-	812,000.00	2017/2018FFY
512	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MURRAYO HCEP NO.4 OF 2017 NICHOLAS NICHOLAS TURKANA EAST MP		812,000.00	-	-	812,000.00	2017/2018FFY
513	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MURRAYO HCEP NO.4 OF 2017 NICHOLAS NICHOLAS TURKANA EAST MP		812,000.00	-	-	812,000.00	2017/2018FFY
514	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MURRAYO HCEP NO.4 OF 2017 NICHOLAS NICHOLAS TURKANA EAST MP		812,000.00	-	-	812,000.00	2017/2018FFY
515	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MURRAYO HCEP NO.4 OF 2017 NICHOLAS NICHOLAS TURKANA EAST MP		812,000.00	-	-	812,000.00	2017/2018FFY
516	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MURRAYO HCEP NO.4 OF 2017 NICHOLAS NICHOLAS TURKANA EAST MP		812,000.00	-	-	812,000.00	2017/2018FFY
517	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MURRAYO HCEP NO.4 OF 2017 NICHOLAS NICHOLAS TURKANA EAST MP		812,000.00	-	-	812,000.00	2017/2018FFY
518	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MURRAYO HCEP NO.4 OF 2017 NICHOLAS NICHOLAS TURKANA EAST MP		812,000.00	-	-	812,000.00	2017/2018FFY
519	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MURRAYO HCEP NO.4 OF 2017 NICHOLAS NICHOLAS TURKANA EAST MP		812,000.00	-	-	812,000.00	2017/2018FFY
520	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MURRAYO HCEP NO.4 OF 2017 NICHOLAS NICHOLAS TURKANA EAST MP		812,000.00	-	-	812,000.00	2017/2018FFY
521	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MURRAYO HCEP NO.4 OF 2017 NICHOLAS NICHOLAS TURKANA EAST MP		812,000.00	-	-	812,000.00	2017/2018FFY
522	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MURRAYO HCEP NO.4 OF 2017 NICHOLAS NICHOLAS TURKANA EAST MP		812,000.00	-	-	812,000.00	2017/2018FFY
523	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MURRAYO HCEP NO.4 OF 2017 NICHOLAS NICHOLAS TURKANA EAST MP		812,000.00	-	-	812,000.00	2017/2018FFY
524	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MURRAYO HCEP NO.4 OF 2017 NICHOLAS NICHOLAS TURKANA EAST MP		812,000.00	-	-	812,000.00	2017/2018FFY
525	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MURRAYO HCEP NO.4 OF 2017 NICHOLAS NICHOLAS TURKANA EAST MP		812,000.00	-	-	812,000.00	2017/2018FFY
526	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MURRAYO HCEP NO.4 OF 2017 NICHOLAS NICHOLAS TURKANA EAST MP		812,000.00	-	-	812,000.00	2017/2018FFY
527	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MURRAYO HCEP NO.4 OF 2017 NICHOLAS NICHOLAS TURKANA EAST MP		812,000.00	-	-	812,000.00	2017/2018FFY
528	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MURRAYO HCEP NO.4 OF 2017 NICHOLAS NICHOLAS TURKANA EAST MP		812,000.00	-	-	812,000.00	2017/2018FFY
529	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MURRAYO HCEP NO.4 OF 2017 NICHOLAS NICHOLAS TURKANA EAST MP		812,000.00	-	-	812,000.00	2017/2018FFY
530	MURRAYO MUTHAMBA & KAPRINGI ADVOCATES	2211308	MURRAYO HCEP NO.4 OF 2017 NICHOLAS NICHOLAS TURKANA EAST MP		812,000.00	-	-	812,000.00	2017/2018FFY



INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION  
STATUS OF PENDING BILLS AS AT 31ST DECEMBER 2024[illegible]



INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION.  
STATISTICS OF PENDING BILLS AS AT 31ST DECEMBER 2024

STATUS OF PENDING BILLS AS AT 31ST DECEMBER 2024									
S/N/O	SUPPLIER/CONTRACTOR	ITEM LINE	NATURE OF GOODS/SERVICES	PAYMENT VOUCHER NO.	AMOUNT (KSHS)	AMOUNT PAID (KSHS)	AMOUNT ADJUSTED (KSHS)	OUTSTANDING AMOUNT (KSHS)	FINANCIAL YEAR
588	UKHO & ANAM & CO. ADVOCATES	221108	INTER COURT OF APPEAL NO. 18 OF 2019 SINDI KAMAU MATHENGE VS IBC		1,740,000.00			1,740,000.00	2018/2019FF
589	UKHO & ANAM ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		870,000.00			870,000.00	2018/2019FF
590	UKHO & ANAM ADVOCATES	221108	KANAKO HIGH COURT PETITION APPEAL NO. 3 OF 2019		2,370,000.00			2,370,000.00	2018/2019FF
591	MARIA & MARIA ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		810,000.00			810,000.00	2018/2019FF
592	MARIA & MARIA ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		870,000.00			870,000.00	2018/2019FF
593	MARIA & MARIA ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		870,000.00			870,000.00	2018/2019FF
594	MARIA & MARIA ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		870,000.00			870,000.00	2018/2019FF
595	MARIA & MARIA ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		870,000.00			870,000.00	2018/2019FF
596	MARIA & MARIA ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		870,000.00			870,000.00	2018/2019FF
597	MARIA & MARIA ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		870,000.00			870,000.00	2018/2019FF
598	MARIA & MARIA ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		870,000.00			870,000.00	2018/2019FF
599	MARIA & MARIA ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		870,000.00			870,000.00	2018/2019FF
600	MARIA & MARIA ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		870,000.00			870,000.00	2018/2019FF
601	MARIA & MARIA ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		870,000.00			870,000.00	2018/2019FF
602	MARIA & MARIA ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		870,000.00			870,000.00	2018/2019FF
603	MARIA & MARIA ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		870,000.00			870,000.00	2018/2019FF
604	MARIA & MARIA ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		870,000.00			870,000.00	2018/2019FF
605	MARIA & MARIA ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		870,000.00			870,000.00	2018/2019FF
606	MARIA & MARIA ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		870,000.00			870,000.00	2018/2019FF
607	MARIA & MARIA ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		870,000.00			870,000.00	2018/2019FF
608	MARIA & MARIA ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		870,000.00			870,000.00	2018/2019FF
609	MARIA & MARIA ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		870,000.00			870,000.00	2018/2019FF
610	MARIA & MARIA ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		870,000.00			870,000.00	2018/2019FF
72	THE UPWARD GROUP P/C	221050	PREDIGATE 100 TO BE USED AS ELECTION TRAINING CENTRE		314,884.00			314,884.00	2018/2019FF
73	UPSTATE KENYA (NAROK COUNTY)	221060	WEEKLY SUPPLY FOR 12 MONTHS INKESHA NO.10320 ACCOUNT NO. 10001970		71,400.00			71,400.00	2018/2019FF
81	IBULELE ASSOCIATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		3,480,000.00			3,480,000.00	2018/2019FF
86	NATIONAL OIL CORPORATION	221108	SUPPLY FOR 12 MONTHS SUPPLY OF 1000LITRES VS IBC & 3 OTHERS		1,503,876.00			1,503,876.00	2018/2019FF
92	TELKOM KENYA LTD	221050	INTERNET UPGRADE 20Mbit/s to 500Mbit/s		9,280,000.00			9,280,000.00	2018/2019FF
93	TELKOM KENYA LTD	221050	INTERNET UPGRADE 20Mbit/s to 500Mbit/s		12,920,000.00			12,920,000.00	2018/2019FF
94	TELKOM KENYA LTD	221050	INTERNET UPGRADE 20Mbit/s to 500Mbit/s		13,920,000.00			13,920,000.00	2018/2019FF
95	TELKOM KENYA LTD	221050	INTERNET UPGRADE 20Mbit/s to 500Mbit/s		14,008,000.00			14,008,000.00	2018/2019FF
96	TELKOM KENYA LTD	221050	INTERNET UPGRADE 20Mbit/s to 500Mbit/s		17,400,000.00			17,400,000.00	2018/2019FF
913	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		454,000.00			454,000.00	2018/2019FF
911	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
914	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
915	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
916	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
917	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
918	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
919	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
920	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
921	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
922	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
923	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
924	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
925	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
926	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
927	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
928	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
929	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
930	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
931	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
932	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
933	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
934	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
935	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
936	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
937	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
938	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
939	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
940	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
941	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
942	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
943	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
944	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
945	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
946	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
947	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
948	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
949	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
950	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
951	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
952	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
953	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
954	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
955	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
956	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
957	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
958	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
959	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
960	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
961	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
962	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
963	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
964	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
965	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
966	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
967	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
968	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
969	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
970	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
971	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
972	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
973	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
974	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
975	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF
976	MURELE MOHI & CO. ADVOCATES	221108	MAGBOKI HIGH COURT PETITION APPEAL NO. 3 OF 2019		17,150,000.00			17,150,000.00	2018/2019FF



INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION.  
STATUS OF PENDING BILLS AS AT 31ST DECEMBER 2024

S/NO.	SUPPLIER/CONTRACTOR	ITEM LINE	NATURE OF GOODS/SERVICES	PAYMENT VOUCHER NO.	AMOUNT(KSH)	AMOUNT PAID (KSH)	AMOUNT ADJUSTED (KSH)	OUTSTANDING AMOUNT(KSH)	FINANCIAL YEAR
					216,820.00	-	-	216,820.00	2020/2021FY
177	KITUI COUNTY TEXTILE CENTER (KICOTEC)	221101	SUPPLY AND DELIVERY OF BOTTLED SANITIZERS.		167,745.00	-	-	167,745.00	2020/2021FY
178	CASTLUNK ENTERPRISES	221101	COMPUTER SUPPORT PARTS OR ACCESSORIES- AMCRIO SDHC LITE 1 CARD, QTY 211. INVOICE NO.2021/06/28/2021		155,380.00	-	-	155,380.00	2020/2021FY
182	JANTECH EXPRESS LIMITED.	221102	TENDER NO. IERC/OT/PC/2019/2020-2021 -SUPPLY AND DELIVERY OF TONERS,CANON CEXV 28 TONER(3 SET) FOR MUGUGA AND KIAMBAA CONSTITUENCY BY- ELECTIONS,INVOICE NO.358 DATED 16TH JUNE 2021.		136,260.00	-	-	136,260.00	2020/2021FY
183	JANTECH EXPRESS LIMITED.	221102	TENDER NO. IERC/OT/PC/2019/2020-2021 -SUPPLY AND DELIVERY OF TONERS,INVOICE NO.357 DATED 31ST MARCH 2021.		621,120.00	-	-	621,120.00	2020/2021FY
184	JANTECH EXPRESS LIMITED.	221102	TENDER NO. IERC/OT/PC/2019/2020-2021 -SUPPLY AND DELIVERY OF TONERS,CANON CEXV28 TONER(3 INVOICE NO.356 DATED 16TH MARCH 2021).		461,328.00	-	-	461,328.00	2020/2021FY
211	SAMO AGENCIES LIMITED NAIROBI	222001	ROUTINE MAINTENANCE OF PRADO CR 101Q, IERC CEM MACHAKO INSPECTION REPORT DATED 21ST MAY 2021.		270,700.00	-	-	270,700.00	2021/2022FY
		2210401	PROVISION OF AIR TICKETS.		1,465,423.00	-	-	1,465,423.00	2021/2022FY
62	AFRICA BUSI TRAVEL LIMITED	2210401	PROVISION OF AIR TICKETS FOR STAFF.		358,120.00	-	-	358,120.00	2021/2022FY
63	LONGROCK TOURS & TRAVEL LIMITED	2210502	PUBLICATION OF TENDER ADVERTISING. INVOICE NO.10507		3,568,450.00	-	-	3,568,450.00	2021/2022FY
73	NATION MEDIA GROUP	2210502	PUBLICATION OF TENDER ADVERTISING. INVOICE NO.23956		196,070.41	-	-	196,070.41	2021/2022FY
74	NATION MEDIA GROUP	2210502	PUBLICATION OF TENDER ADVERTISING. INVOICE NO.46338		1,427,380.00	-	-	1,427,380.00	2021/2022FY
75	NATION MEDIA GROUP	2210502	PUBLICATION OF TENDER ADVERTISING. INVOICE NO.46338		17,399,280.00	-	-	17,399,280.00	2021/2022FY
76	NATION MEDIA GROUP	2210502	PUBLICATION OF GAZETTE NOTICE. INVOICE NO.51354.		410,000.00	-	-	410,000.00	2021/2022FY
84	CONVENIENT PRINTERS	2210504	PUBLISHING OF GAZETTE NOTICE.		410,000.00	-	-	410,000.00	2021/2022FY
85	BILLY SUPPLIES LIMITED	2210504	SUPPLY AND DELIVERY OF BUSINESS CARDS.		2,095,200.00	-	-	2,095,200.00	2021/2022FY
86	SAMARIYA GENERAL SUPPLIES LTD.	2210504	SUPPLY & DELIVERY OF 90,000 A2 POSTERS.		718,425.00	-	-	718,425.00	2021/2022FY
87	SENITA LITERATURE BUREAU (NLB)	2210504	DESIGN & PRINTING OF IERC ANNUAL REPORT FOR 2019/2021 - 5/5 COPIES.		918,950.00	-	-	918,950.00	2021/2022FY
		2210701	AIR TICKETS DURING STAFF DISAPORA VOTER VERIFICATION EXERCISE IN VARIOUS STATIONS IN DISAPORA.		366,000.00	-	-	366,000.00	2021/2022FY
131	AFRICA BUSI TRAVEL LIMITED	2210802	CONFERENCE FACILITY FOR IECMS WORKSHOP IN MOMBASA.		496,720.00	-	-	496,720.00	2021/2022FY
153	TRAVELLERS BEACH HOTEL	2210802	CONFERENCE FACILITY DURING SETTLEMENT OF ELECTION DISPUTES.		122,500.00	-	-	122,500.00	2021/2022FY
154	TRAVELLERS BEACH HOTEL	2210802	CONFERENCE FACILITY DURING SETTLEMENT OF ELECTION DISPUTES.		122,500.00	-	-	122,500.00	2021/2022FY
155	BOMAS OF KENYA	2210802	CONFERENCE FACILITY MEETING BETWEEN IEC, AU AND COMESA OBSERVER MISSION.		11,900.00	-	-	11,900.00	2021/2022FY
213	TOYOTA KENYA	222001	ROUTINE MAINTENANCE OF C88 8888 TOYOTA PRADO,INVOICE NO. 300178883 DATED 7TH APRIL 2022.		7,000,000.00	-	-	7,000,000.00	2021/2022FY
37	BOMAS OF KENYA	2210202	CONFERENCE FACILITY JUNE FEED FROM AUDITORIUM.		242,460.00	-	-	242,460.00	2021/2022FY
49	LONGROCK TOURS & TRAVEL LIMITED	2210301	PROVISION OF AIR TICKETS TO MOMBASA, LEGAL WORKSHOP ON SETTLEMENT OF ELECTION DISPUTES.		2,120,000.00	-	-	2,120,000.00	2021/2022FY
254	KIMANI MUHORO & CO. ADVOCATES	2211308	NAIROBI PETITION NO.3 OF 2010 -MARY ARNEA MBIAMI V IERC		2,900,000.00	-	-	2,900,000.00	PRIOR YEARS
255	KIMANI MUHORO & CO. ADVOCATES	2211308	NAIROBI HCC NO. 92 OF 2011- DANIEL ODHAMBO V IERC		5,275,430.00	-	-	5,275,430.00	PRIOR YEARS
256	KIMANI MUHORO & CO. ADVOCATES	2211308	SUPREME COURT PETITION NO. 11 OF 2017 (CONSOLIDATED WITH NO. 14 OF 2018)ALFREDO MUTUA VS IERC		1,194,600.00	-	-	1,194,600.00	PRIOR YEARS
257	L. M. KAMBUNTI & ASSOCIATES ADVOCATES	2211308	NAIROBI COURT OF APPEAL CIVIL NO. 738 OF 2013		500,000.00	-	-	500,000.00	PRIOR YEARS
258	L. M. KAMBUNTI & ASSOCIATES ADVOCATES	2211308	NAIROBI CONSTITUTIONAL PETITION NO.219 OF 2013 HON. ABURA V IERC & ODM		1,488,666.00	-	-	1,488,666.00	PRIOR YEARS
259	ILUBULULAH & ASSOCIATES	2211308	PPRA NO. 69 OF 2013 NOMINATION SYSTEM LTD V IERC		1,790,000.00	-	-	1,790,000.00	PRIOR YEARS
260	MUNYAO MUTHAMA & KASHINDI ADVOCATES	2211308	NAIROBI ELEC PETITION NO. 152 OF 2019 REF NO. IERC/CA/2019. PETITION WITHDRAWN/CONCLUDED.		1,134,390.00	-	-	1,134,390.00	PRIOR YEARS
261	ODHAMBO & ODHAMBO ADVOCATES	2211308	BUNGOMA HC CIVIL APPLIC NO. 152 OF 2013. TAXATION		852,975.00	-	-	852,975.00	PRIOR YEARS
262	ODHAMBO & ODHAMBO ADVOCATES	2211308	BUNGOMA HC CIVIL APPLIC NO. 154 OF 2013. TAXATION		984,060.00	-	-	984,060.00	PRIOR YEARS
263	ODHAMBO & ODHAMBO ADVOCATES	2211308	BUNGOMA HC CIVIL APPLIC NO. 155 OF 2013. TAXATION		3,100,000.00	-	-	3,100,000.00	PRIOR YEARS
264	ODHAMBO & ODHAMBO ADVOCATES	2211308	NAIRUBI PETITION NO. 38 OF 2016-PIKAX K. SEMBU VS IERC		3,780,000.00	-	-	3,780,000.00	PRIOR YEARS
265	ODHAMBO & ODHAMBO ADVOCATES	2211308	NAIRUBI ELECTION PETITION NO. 5 OF 2017-KOIEPH MALINDA -V- IERC & OTHERS.		812,000.00	-	-	812,000.00	PRIOR YEARS
266	OGEO.DIMBOTO & KIJALA ADVOCATES	2211308	KISUMU CMCC ELECTION PETITION NO.1 OF 2017 - JULIUS OCHENG OMORO VS IERC IERC/EP/CC/8/2017		1,710,000.00	-	-	1,710,000.00	PRIOR YEARS
267	OGEL & COMPANY ADVOCATES	2211308	NAIROBI CIVIL APPEAL NO. 178 OF 2019. REFERENCE NO. IERC/PLA/V/2019. (CASE PENDING IN COURT.)		812,000.00	-	-	812,000.00	PRIOR YEARS
268	OLEENDO, OIRARE & SAMBA ADVOCATES	2211308	NYANDU CMCC NO. 1 OF 2017-JAMES OCHENG OMORO VS IERC. REF. NO IERC/CC/EP/78/2017		1,160,000.00	-	-	1,160,000.00	PRIOR YEARS
269	OLEENDO, OIRARE & SAMBA ADVOCATES	2211308	NAIROBI JR NO. 486 OF 2017-H.E.AMB.ULUBI YATANI VS IERC. REF. NO. IERC/JR/MSC/27/2017		1,160,000.00	-	-	1,160,000.00	PRIOR YEARS
270	OLEENDO, OIRARE & SAMBA ADVOCATES	2211308	NAIROBI PETITION NO. 432 OF 2017-WOCAN KENYA WOMEN CANDIDATE NETWORK VS IERC. REF. NO. IERC/CA/66/2017		1,740,000.00	-	-	1,740,000.00	PRIOR YEARS
271	OLEENDO, OIRARE & SAMBA ADVOCATES	2211308	NAIROBI COURT OF APPEAL NO. 22 OF 2018-HON.SAMBA VS IERC. REF. NO. IERC/EP/AS/2/2018		3,480,000.00	-	-	3,480,000.00	PRIOR YEARS
272	OLEENDO, OIRARE & SAMBA ADVOCATES	2211308	SUPREME COURT OF KENYA PETITION NO.36 OF 2018 -CHRISTOPHER ODHAMBO KARANI VS DAVID OLUMA OCHENG, IERC & BO UNGENYA CONSTITUENCY.		3,480,000.00	-	-	3,480,000.00	PRIOR YEARS
273	OLEENDO, OIRARE & SAMBA ADVOCATES	2211308	KISUMU COURT OF APPEAL EP. NO.13 OF 2018 -CHRISTOPHER ODHAMBO KARANI VS. DAVID OLUMA OCHENG, IERC & BO UNGENYA CONSTITUENCY.		812,000.00	-	-	812,000.00	PRIOR YEARS
274	OLEENDO, OIRARE & SAMBA ADVOCATES	2211308	SIAYA PMCC 95 OF 2017 SIAYA COUNTY DISABLED PEOPLE NETWORK VS IERC & 8 OTHERS.		870,000.00	-	-	870,000.00	PRIOR YEARS
275	OLEENDO, OIRARE & SAMBA ADVOCATES	2211308	NAIROBI EPA NO. 9 OF 2018 JANE CHEMUTAI ROSEB VS IERC & OTHERS		812,000.00	-	-	812,000.00	PRIOR YEARS
276	OLEENDO, OIRARE & SAMBA ADVOCATES	2211308	NAIROBI JUDICIAL REVIEW/ HC NO 520 OF 2017-PETER MATTHYA KIMARELE VS IERC & ANOTHER.		2,320,000.00	-	-	2,320,000.00	PRIOR YEARS
277	OLEENDO, OIRARE & SAMBA ADVOCATES	2211308	NAIROBI ELECTION PETITION NO. 2 OF 2017 -HON JUMBA IRSHADALI MOHAMED VS IERC EMBARAKI SOUTH.		2,320,000.00	-	-	2,320,000.00	PRIOR YEARS
278	OLEENDO, OIRARE & SAMBA ADVOCATES	2211308	NAIROBI EPA NO. 9 OF 2017 ABDIKADIR ISHITH HASAN MANDERA EAST CONSTITUENCY. REFERENCE NO. IERC/EP/2K/83/2017		812,000.00	-	-	812,000.00	PRIOR YEARS
279	OLEENDO, OIRARE & SAMBA ADVOCATES	2211308	BUNGOMA HCC JUDICIAL REVIEW/ APPEAL NO. 8 OF 2017- REPUBLIC VS IERC AN OTHER/ UNGENYA CONSTITUENCY.		812,000.00	-	-	812,000.00	PRIOR YEARS
280	OLEENDO, OIRARE & SAMBA ADVOCATES	2211308	NAIROBI JR NO 432 OF 2017 NAIROBI JR NO 432 OF 2017 MARIAM ABU MOHAMUD VS IERC & PNU		812,000.00	-	-	812,000.00	PRIOR YEARS
281	OLEENDO, OIRARE & SAMBA ADVOCATES	2211308	NAIROBI HCC PET NO 485, OF 2017-ZACHARY GODWIN MUGO VS IERC & OTHERS		1,740,000.00	-	-	1,740,000.00	PRIOR YEARS
282	OLEENDO, OIRARE & SAMBA ADVOCATES	2211308	NAIROBI COURT OF APPEAL NO. 17/2018-ABDIKADIR HUSEIN WYTTAN. MANDERA EAST MANA			-	-		



INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION.  
STATUS OF PENDING BILLS AS AT 31ST DECEMBER 2024

STATUS OF PENDING BILLS AS AT 31ST DECEMBER 2024									
S/NQ.	SUPPLIER/CONTRACTOR	ITEM LINE	NATURE OF GOODS/SERVICES	PAYMENT VOUCHER NO.	AMOUNT (RSH)	AMOUNT PAID (RSH)	AMOUNT ADJUSTED (RSH)	OUTSTANDING AMOUNT (RSH)	FINANCIAL YEAR
231108	OMARELE & TOLLO ADVOCATES	231108	NABORBI HC JIB CIVIL APPEAL NOS. 502 OF 2017, JUBILEE PARTY V IBC & 2 OTHERS		580,000.00	-		580,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	NABORBI HC JIB NOS. 317 OF 2017, INDEPENDENT SOCIETY V IBC		812,000.00	-		812,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	NABORBI COURT OF APPEAL CIVIL APPEAL NOS. 285 OF 2018, SUSPENDING SOCIETY V IBC		1,740,000.00	-		1,740,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	NABORBI CIVIL APPEAL NOS. 431 OF 2018, JUD. FANCORUA JAKO & OTHERS V IBC		1,740,000.00	-		1,740,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	KARANGARA CHCC PETITION NOS. 10 OF 2017 - PETER UNHABELA ANTONI VS IBC AND OTHERS		812,000.00	-		812,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	ADJUTANT GENERAL PETITION NOS. 217 OF 2017, BUREAU OF LANDS VS IBC & 1 OTHER		2,370,000.00	-		2,370,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	HIGH COURT APPEAL, NAUSIBI EPA NOS. 2 OF 2017, ABERITY HALLAM ADELLS VS IBC & 1 OTHER		1,740,000.00	-		1,740,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	2017 TRIBUNAL COMPLAINTS		1,970,000.00	-		1,970,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	ELDORET EPA NOS. 15 OF 2018, MANGOSHO ROBERTI REFERENCE NO. IBC/ELDORET/2017		1,740,000.00	-		1,740,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	MACHORI EP NOS. 1 OF 2017, JOSEPH OBIENGO INDIRICE JUMA WEST MP		2,370,000.00	-		2,370,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	PRINCIPAL MAGISTRATE COURT OCEANRO ELECTION PETITION NOS. 1 OF 2017, MAFRET OMARI OMARI V IBC & OTHERS		700,000.00	-		700,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	HOMABAY NEP NOS. 1 OF 2017, JOSEPH MACHIMACHIA VS IBC - HOMABAY CHIEFDEMAN		3,480,000.00	-		3,480,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	SUPREME COURT PETITION APPLICATION NOS. 21 OF 2018, NAUSIBI RYANHO CHABO V IBC & SHASTI ABIRAHETIANI		5,500,000.00	-		5,500,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	SUPREME COURT PETITION APPLICATION NOS. 24 OF 2018, NAUSIBI RYANHO CHABO V IBC & SHASTI ABIRAHETIANI		5,500,000.00	-		5,500,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	SUPREME COURT PETITION CIVIL APPEAL NOS. 15 OF 2014, FAHIN YASIN TWASHA V TUMAMAY		5,500,000.00	-		5,500,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	ISIA AMBOSHI COURT PETITION CIVIL APPLICATION NOS. 14 OF 2014, HASIAN NTAUSI CHABO V IBC & OTHERS		5,500,000.00	-		5,500,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	SUPREME COURT PETITION CIVIL APPLICATION NOS. 15 OF 2015, NAUSIBI RYANHO CHABO V IBC & SHASTI ABIRAHETIANI		5,500,000.00	-		5,500,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	SUPREME COURT PETITION CIVIL APPLICATION NOS. 15 OF 2015, NAUSIBI RYANHO CHABO V IBC & SHASTI ABIRAHETIANI		5,500,000.00	-		5,500,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	SUPREME CONSTITUTIONAL PETITION NOS. 31 OF 2014, BUKEMAY SAID ISHABUL V IBC, NAUSIBI ALI JOHO & OTHERS		887,458.00	-		887,458.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	NAUSIBI HC CANO. 72 OF 2018, NAUSIBI GACHU NODAMAU VS IBC		1,240,000.00	-		1,240,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	PETITION NOS. 159 OF 2013, KITHA BELONGED VS IBC		3,313,314.00	-		3,313,314.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	SUPREME COURT REFERENCE NO. 1 OF 2014, IPANER COUNTY ASSEMBLY OF BART		5,800,000.00	-		5,800,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	NOMINATION OF DISPUTE RESOLUTION COMMITTEE CASE 2013 IBC/INDEPENDENT		8,343,800.00	-		8,343,800.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	HC CC NOS. 160 OF 2014, KEMARIC CHABO MANUFACTURERS LIMITED VS IBC, KOTHI		7,171,600.00	-		7,171,600.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	HC CC NOS. 160 OF 2014 - KEMARIC CHABO MANUFACTURERS LIMITED - VS - IBC		3,242,200.00	-		3,242,200.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	HC CC NOS. 163 OF 2014 - KEMARIC CHABO MANUFACTURERS LIMITED VS IBC		5,177,200.00	-		5,177,200.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	BUNGOMA HC CC NOS. 14 OF 2013, MELIAN NANTOYA MALLINGO V ROBERT WETISA		1,000,000.00	-		1,000,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	THE NOTED BATED 2017, MELIAN NANTOYA MALLINGO V ROBERT WETISA		765,600.00	-		765,600.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	BUNGOMA HC CC NOS. 14 OF 2013, MELIAN NANTOYA MALLINGO V ROBERT WETISA		765,600.00	-		765,600.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	THE NOTED BATED 2017, MELIAN NANTOYA MALLINGO V ROBERT WETISA		765,600.00	-		765,600.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRIOR YEARS
231108	OMARELE & TOLLO ADVOCATES	231108	OTHERS VS IBC & 2 OTHERS		2,900,000.00	-		2,900,000.00	PRI



## INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION.

## STATUS OF PENDING BILLS AS AT 31ST DECEMBER 2024

UNO.	SUPPLIER/CONTRACTOR	ITEM LINE	NATURE OF GOOD/SERVICES	PAYMENT VOUCHER NO.	AMOUNT (RHS)	AMOUNT PAID (RHS)	AMOUNT ADJUSTED (RHS)	OUTSTANDING AMOUNT (RHS)	FINANCIAL YEAR
426	INRAE MUNI RUMORO AND ASSOCIATES	221006	CIN APPEAL NO. 166 OF 2021, TONIA OCHIAI VS HON. ECK K. KETERI GACHOBI ANTANGA & 1 OTHERS (PE NO. 1851 PABO 2020/2021)		500,000.00		500,000.00		2017/2018
427	LMA RICHMOND & ASSOCIATES	221006	MARCHI CIN APPEAL NO. 178 OF 2017 - RICHMOND GUNUQUO OCHIAI VS BIK & MACHITHI		1,423,760,182.18	52,475,045.10	164,073,574.31	1,311,213,162.78	2017/2018

## STATUS OF GOODS AND SERVICES RECEIVED BILLS AS AT 31ST JUNE 2024

## INDEPENDENT ELECTORAL AND BOUNDARIES COMMISSION.

## TABLE 12: HISTORICAL COST 2023/2024

SNO.	LINE ITEM NAME	ITEM LINE	NATURE OF GOOD/SERVICES	PAYMENT VOUCHER NO.	AMOUNT (RHS)	AMOUNT PAID (RHS)	AMOUNT ADJUSTED (RHS)	OUTSTANDING AMOUNT (RHS)	FINANCIAL YEAR
1	DIAMETRIC INTERNATIONAL HOLDING	221006	RENEWAL OF KIBWA SOFTWARE LICENSE, ANDROID AND POWER BI LICENSE.		21,000,000.00		21,000,000.00		2023/2024
2	ATTC TOURS AND TRAVEL LTD	221006	PROVISION OF AIR TICKETS (RHS)		35,375.00		35,375.00		2023/2024
3	ATTC TOURS AND TRAVEL LTD	221006	PROVISION OF AIR TICKETS		57,620.00		57,620.00		2023/2024
4	THE STAR PUBLICATIONS LTD	221006	DAILY STAR PUBLICATIONS LIMITED NEWSPAPERS FOR THE MONTH OF APRIL, MAY AND JUNE 2024. UNIT PRICE KES 47,471,410 = 77,541,801.		77,541.80		77,541.80		2023/2024
5	THE STAR PUBLICATIONS LTD	221006	DAILY STAR PUBLICATIONS LIMITED NEWSPAPERS FOR THE MONTH OF APRIL, MAY AND JUNE 2024. UNIT PRICE KES 47,471,410 = 77,541,801.		289,153.52		289,153.52		2023/2024
6	THE STANDARD GROUP LTD	221006	PROVISION OF STANDARD OF NEWSPAPERS		154,636.12		154,636.12		2023/2024
7	NATION MEDIA GROUP LTD	221006	SUPPLY OF NEWSPAPERS FOR THE MONTH OF SEPTEMBER AND OCTOBER 2023		102,241.42		102,241.42		2023/2024
8	THE STAR PUBLICATIONS LTD	221006	DAILY STAR PUBLICATIONS LIMITED NEWSPAPERS FOR THE MONTH OF APRIL, MAY AND JUNE 2024. UNIT PRICE KES 47,471,410 = 77,541,801.		58,612,764.00		58,612,764.00		2023/2024
9	STATE DEPARTMENT FOR PUBLIC WORKS	221006	PERIODS JULY 2023 TO JUNE 2024 AT THE RATE OF KES 64,884,397 PER MONTH AS PER LETTER REF. NO. 109/878/2023 DATED 26/05/2024.		829,400.00		829,400.00		2023/2024
10	INSTITUTE OF HUMAN RESOURCE MANAGEMENT	221006	28TH ANNUAL HRM CONFERENCE 2023 NAIROBI		118,805.00		118,805.00		2023/2024
11	ATTC TOURS AND TRAVEL LTD	221006	AIR TICKETS TO ATTEND THE EXECUTIVE PUBLIC SPEAKING AND COMMUNICATION IN LEADERSHIP CONVENTION HELD AT MACHAKA		103,520.00		103,520.00		2023/2024
12	ATTC TOURS AND TRAVEL LTD	221006	CONFERENCE FACILITY		66,400.00		66,400.00		2023/2024
13	ATTC TOURS AND TRAVEL LTD	221006	PURCHASE OF TONNERS INVOICE NO.2021 DATED 28/06/2024		66,400.00		66,400.00		2023/2024
14	ATTC TOURS AND TRAVEL LTD	221006	PURCHASE OF OFFICE STATIONERY INVOICE NO.087		97,444.00		97,444.00		2023/2024
15	ATTC TOURS AND TRAVEL LTD	221006	GENERAL OFFICE SUPPLIES		250,560.00		250,560.00		2023/2024
16	RESEARCH SOLUTIONS LTD-BURIA COUNTY	221006	PROVISION OF RESIDENTIAL SECURITY GUARD SERVICE		109,272.00		109,272.00		2023/2024
17	RESEARCH SOLUTIONS LTD-BURIA COUNTY	221006	MOTOR VEHICLE SERVICE FOR TWO VEHICLES (BURNING, BURNING, BURNING)		109,272.00		109,272.00		2023/2024
18	RESEARCH SOLUTIONS LTD-BURIA COUNTY	221006	BURNING AND LABOR INVOICE NO.102 DATED 26/06/2024		109,272.00		109,272.00		2023/2024
19	RESEARCH SOLUTIONS LTD-BURIA COUNTY	221006	SERVICE AND MAINTENANCE OF MOTOR VEHICLES		108,112.00		108,112.00		2023/2024
20	RESEARCH SOLUTIONS LTD-BURIA COUNTY	221006	SERVICE AND MAINTENANCE OF MOTOR VEHICLES INVOICE NO.549		121,000.00		121,000.00		2023/2024
21	RESEARCH SOLUTIONS LTD-BURIA COUNTY	221006	ROUTINE MAINTENANCE OF C.A. 153V		151,000.00		151,000.00		2023/2024
22	RESEARCH SOLUTIONS LTD-BURIA COUNTY	221006	ROUTINE MAINTENANCE OF C.A. 153V		10,000,000.00		10,000,000.00		2023/2024
23	RESEARCH SOLUTIONS LTD-BURIA COUNTY	221006	INSTALLATION AND COMMISSIONING OF WIRE AREA NETWORKS (WAN)		24,920,999.00		24,920,999.00		2023/2024
24	RESEARCH SOLUTIONS LTD-BURIA COUNTY	221006	REPAIRS AND MAINTENANCE SERVICE COSTS FOR V1 ON 01T JUNE 2023		8,221,319.21		8,221,319.21		2023/2024
25	RESEARCH SOLUTIONS LTD-BURIA COUNTY	221006	REPAIRS AND MAINTENANCE SERVICE COSTS FOR V1 ON 01T JUNE 2023		11,872,991.72		11,872,991.72		2023/2024
26	RESEARCH SOLUTIONS LTD-BURIA COUNTY	221006	REPAIRS AND MAINTENANCE SERVICE COSTS FOR V1 ON 01T JUNE 2023		17,045,518.51		17,045,518.51		2023/2024
27	RESEARCH SOLUTIONS LTD-BURIA COUNTY	221006	REPAIRS AND MAINTENANCE SERVICE COSTS FOR V1 ON 01T JUNE 2023		2,394,584.00		2,394,584.00		2023/2024
28	RESEARCH SOLUTIONS LTD-BURIA COUNTY	221006	REPAIRS AND MAINTENANCE SERVICE COSTS FOR V1 ON 01T JUNE 2023		1,400,000.00		1,400,000.00		2023/2024
29	RESEARCH SOLUTIONS LTD-BURIA COUNTY	221006	REPAIRS AND MAINTENANCE SERVICE COSTS FOR V1 ON 01T JUNE 2023		3,027,150.00		3,027,150.00		2023/2024
30	RESEARCH SOLUTIONS LTD-BURIA COUNTY	221006	REPAIRS AND MAINTENANCE SERVICE COSTS FOR V1 ON 01T JUNE 2023		165,351,933.30		165,351,933.30		2023/2024
TOTAL PENDING BILLS 2023/2024					5,022,793,177.48	13,394,584.00	164,810,914.51	151,957,149.30	
TOTAL OUTSTANDING RECEIVING BILLS AS AT 31ST JUNE 2024						1,028,778,682.38		3,871,222,582.61	

Appendix 2.

Appendix 3.

## Court Decrees &amp; Cost Awarded against the Commission as at 4-3-2025

S. NO.	CASE DESCRIPTION	NAME OF ADVOCATE	DECRETAL AMOUNT	COSTS	TOTAL AMOUNTS	COMMENTS	DATE OF JUDGMENT
1	NAIROBI CIVIL SUIT NO. E085 OF 2020 - SCANAD KENYA LIMITED -V- IEBEC	ABDULLAHI GITARI & CO. ADVOCATES	245,002,620	3,040,045	195,567,620	248,042,665.12 LESS PAID AMOUNT SETTLED- 52,475,045.30	26 <sup>TH</sup> APRIL, 2021
2	NAIROBI CMCC NO.3364 OF 2006 ZELIANG YANG -V- HON. ATTORNEY GENERAL	ATTORNEY GENERAL	512,710	68,510	581,210		19 <sup>TH</sup> APRIL, 2017
3	KERICHO EMPLOYMENT AND LABOUR RELATIONS COURT, CAUSE NO.35 OF 2018 STEPHEN KIBET NGENO -V- IEBEC	MURUGU RIGORO & CO. ADVOCATES	3,835,380	395,383	4,230,763		1 <sup>ST</sup> FEBRUARY 2019-(APPEAL PENDING IN COURT
4	HCCC NO.160 OF 2014- KENAFRIC DIARIES MANUFACTURERS LIMITED -V- IEBEC	LUBULELLAH & CO. ADVOCATES	17,477,732	-	17,477,732	COSTS YET TO BE TAXED	18 <sup>TH</sup> FEBRUARY, 2020
5	NAIROBI CIVIL SUIT NO. 8162 OF 2017- INFOTRACK RESEARCH AND CONSULTING LTD -V- IEBEC	OLENDO, ORARE & SAMBA ADVOCATES LLP	1,291,080	-	1,291,080	COSTS YET TO BE TAXED	4 <sup>TH</sup> APRIL, 2022
6	NAIROBI CMCC NO.3178 OF 2014 NEXT TECHNOLOGIES -V- IEBEC	AMOLO & GACOKA ADVOCATES	9,013,392	245,675	9,259,067		2 <sup>ND</sup> JULY, 2019
7	SUPREME COURT PETION NO. 26 OF 2018- ABDIRAHMAN IBRAHIM MOHAMUD -V- MOHAMED AHMED KOLOSH, IEBEC	MUKELE MONI & CO. ADVOCATES	-	3,463,435	3,463,435		14 <sup>TH</sup> OCTOBER, 2020
8	NAIROBI COURT OF APPEAL NO.15 OF 2018 ABDIRAHMAN IBRAHIM MOHAMUD -V- MOHAMED AHMED KOLOSH, IEBEC	MUKELE MONI & CO. ADVOCATES	-	1,333,965	1,333,965		10 <sup>TH</sup> DECEMBER, 2020
9	NAIROBI HIGH COURT PETITION NO. 4 OF 2017 ABDIRAHMAN IBRAHIM MOHAMUD -V- MOHAMED AHMED KOLOSH, IEBEC	MUKELE MONI & CO. ADVOCATES	-	1,500,000	1,500,000		2 <sup>ND</sup> MARCH, 2018
10	BUNGOMA CMCC NO.272 OF 2015 EDGAR KINYANJUI NJIRIRI T/A PLANET HOTEL -V- IEBEC	J.O. JUMA &CO. ADVOCATES	-	195,000	195,000		17 <sup>TH</sup> DECEMBER, 2018
11	NAIROBI JUDICIAL REVIEW NO.302 OF 2015 OFFICE TECHNOLOGIES -V- IEBEC	LUBULELLAH &CO. ADVOCATES	7,243,568		7,243,568		17 <sup>TH</sup> DECEMBER, 2018
12	BUSIA RMCC NO.2 OF 2017- SILVANUS JUMA -V- IEBEC & ANOTHER	NGAYWA AND KIBET PARTNERS LLP	-	200,000	200,000		20 <sup>TH</sup> FEBRUARY, 2018
13	BUSIA JUDICIAL REVIEW NO. E003 OF 2022- BUSERA GEORGE & REPUBLIC-VS- IEBEC	J.P MAKOKHA CO. ADVOCATES	-	591,829	591,829	591,829.00 BEING BALANCE/AMOUNT OF DECREE TOGETHER WITH COSTS OF EXECUTION	17 <sup>TH</sup> MAY, 2023
14	SUPREME COURT PET NO. 21 OF 2018- GIDEON SITELU KONCHELLA -VS- IEBEC & OTHERS	KILUKUMI & CO ADVOCATES	-	1,623,150	1,623,150		12 <sup>TH</sup> MARCH, 2020
15	IN THE COURT OF APPEAL PET NO. 21 OF 2018- GIDEON SITELU KONCHELLA -VS- IEBEC & OTHERS	NCHOGU, OMWANZA & NYASIMI ADVOCATES	-	1,820,475	1,820,475		4 <sup>TH</sup> DECEMBER, 2020



**Court Decrees & Cost Awarded against the Commission as at 4-3-2025**

S. NO.	CASE DESCRIPTION	NAME OF ADVOCATE	DECRETAL AMOUNT	COSTS	TOTAL AMOUNTS	COMMENTS	DATE OF JUDGMENT
16	HIGH COURT PET NO. 29 OF 2019- JULIUS LEXAKENY OLE SUNKULI -VS- IEBC & OTHERS	NCHOGU, OMWANZA & NYASIMI ADVOCATES	-	2,230,475	2,230,475		21 <sup>ST</sup> JULY, 2020
17	NAIROBI ELRC NO. E016 OF 2023- MOHAMED MAOW ABDI -VS- IEBC	MUKELE MONI & CO. ADVOCATES	-	165,418	165,418	COSTS TAXED AT 165, 418.00	21 <sup>ST</sup> JULY, 2023 RULING ON TAXATION 30TH OCTOBER, 2024
18	NAIROBI ELRC NO. E021 OF 2023-HANSON MUGO NJUKI -VS- IEBC	GARANE & SOMANE ADVOCATES	-	-	-	PAYMENT OF SALARY ARREARS FROM DATE OF DISMISSAL THE MATTER IS PENDING AT THE COURT OF APPEAL	4 <sup>TH</sup> AUGUST, 2023
19	JR MISC.APPL NO.E0332 OF 2021- REPUBLIC VS-IEBC, EX-PARTE NEXT TECHNOLOGIES	NYIHA, MUKOMA & CO. ADVOCATES	622,594	-	622,594		14 <sup>TH</sup> JULY, 2021
20	MARIMANTI ELECTION PET. NO. 1 OF 2017 NJERU BENSON MWANGANGI & 2 OTHERS -VS-IEBC	J.K KIBICHO & CO. ADVOCATES	-	149,600	149,600		29 <sup>TH</sup> JULY, 2021
21	NAIROBI HIGH COURT- JR NO. E1129 OF 2020-REPUBLIC & NYABARO ONDITI -V- IEBC	JACKSON OMWENGA & COMPANY ADVOCATES	3,084,667	30,000	3,115,967	3,115,966.93 (INCLUSIVE OF INTERESTS AND COURT COLLECTION FEE-	20 <sup>TH</sup> SEPTEMBER, 2023
23	NAIROBI CHIEF MAGISTRATE COURT CIVIL CASE NO. 2587 OF 2022- SOLOH WORLDWIDE INTER-ENTERPRISES LTD -V- IEBC	BIWOT & MUGENI ADVOCATES	2,900,000	-	2,900,000	COSTS YET TO BE TAXED	15 <sup>TH</sup> DECEMBER, 2023.
24	MERU H.C CONS PET. NO E006 OF 2022- JOSEPH KARITHI BEN -VS- IEBC & 4 OTHERS	C.B MWONGELA & CO. ADVOCATES	-	233,220	233,220		22 <sup>ND</sup> JUNE, 2023
25	NAIROBI MCC NO. 89 OF 2022 – GODFREY NINITO LEMISO -V- IEBC & ODPP	C.B MWONGELA & CO. ADVOCATES	450,000	-	450,000	COSTS YET TO BE TAXED AND INTEREST TO BE ASSESSED	15 <sup>TH</sup> DECEMBER, 2023
26	NAIROBI MCC NO. 8162 OF 2017 – INFOTRACK RESEARCH AND CONSULTING LTD -V- IEBC	ECHESA & BWIRE ADVOCATES LLP	2,220,658	238,575	2,459,233		1 <sup>ST</sup> APRIL, 2022
27	MERU HC MISC APP. NO. E129 OF 2023- ARUSEI & CO. ADVOCATES -VS-IEBC	NGERI, OMITI & BUSH ADVOCATES LLP	-	1,390,623	1,390,623		16 <sup>TH</sup> AUGUST, 2024
28	NAIROBI HC ELECTION APPEAL NO.5 OF 2018- AMANI NATIONAL CONGRESS & ANOTHER -VS- IEBC AND ANOTHER	KEENGWE & CO. ADVOCATES	-	867,955	867,955		22 <sup>ND</sup> OCTOBER, 2024
29	NAIROBI ELRC PET NO. 13 OF 2023-ELIUD MUEMA MUMO -VS-IEBC	GARANE & SOMANE ADVOCATES	531,564	325,956	857,520	260,595.00 BEING COSTS + 65,360.53 BEING INTERESTS AT COURT RATES	7 <sup>TH</sup> NOVEMBER, 2024



**Court Decrees & Cost Awarded against the Commission as at 4-3-2025**

S. NO.	CASE DESCRIPTION	NAME OF ADVOCATE	DECRETAL AMOUNT	COSTS	TOTAL AMOUNTS	COMMENTS	DATE OF JUDGMENT
30	NAIROBI ELRC NO. E484 OF 2018-ABDIRAHAMAN BILACHA ISSAK -VS- IEBC	G & A ADVOCATES LLP	-	-	-	SALARY ARREARS TO BE ASSESSED BY DHRA	3 <sup>RD</sup> OCTOBER ,2024
31	GARSEN ELECTION PETITION NO. E001 OF 2022- HUSSEIN TUNEYA DADO -VS- IEBC & 62 OTHERS	KIOKO, MUNYITHYA, NGUGI & CO. ADVOCATES	-	3,140,000	3,140,000	COSTS TAXED AT KSHS. 3,000,000.00 AND INTERESTS AT 14% PER ANNUM AT 140,000.00 TT- 3,140,000.00	3 <sup>RD</sup> MARCH, 2023- JUDGEMENT 26TH SEPTEMBER, 2024- DECREE
32	NAIROBI MAGISTRATE COURT NO. E1497 OF 2022- FAR EAST	BIWOTT AND MUGENI ADVOCATES	23,712,485	221,000	23,933,485		11th DECEMBER, 2024
33	NAIROBI HCC NO. 163 OF 2014 KONNEXION LIMITED -VS- IEBC	Lubulellah & Associates Advocates	152,261,324	-	152,261,324	COST TO BE TAXED	16th DECEMBER, 2024
	Total		470,159,773	23,470,288	441,156,306		



*Enhancing Accountability*

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**AUDITOR-GENERAL'S PRESENTATION DURING THE MEETING WITH THE FINANCE  
AND BUDGET COMMITTEE OF THE SENATE ON THE 2025 BUDGET POLICY  
STATEMENT**

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**10 MARCH, 2025**

The Chairperson – Finance and Budget Committee,

Senator Capt. Ibrahim Ali Roba EGH, MP

Honorable Members of the Committee

#### A. Appreciation Note

1. I thank the Finance and Budget Committee of the Senate for according me this opportunity to discuss our perspectives on the 2025 Budget Policy Statement and its linkage with the activities and operations of the Office of the Auditor-General. It is an honor to meet this Committee for the first time, it is an opportunity to engage with Key Stakeholders on critical national matters on transparency and accountability in use of public resources.

2. This opportunity cements the Constitutional requirement for adequate funding of the Office of the Auditor-General under Article 249(3) of the Constitution, and enhances our financial independence which is one of the pre-conditions to enable us successfully execute our mandate. Indeed, the **Supreme Audit Institutions Independence Index: 2021 Global Synthesis Report by the World Bank** ranked the Office of the Auditor-General Kenya as part of Group C Supreme Audit Institutions with substantial level of independence meaning we are on our way to being independent although not yet fully there. We are however ranked lower in comparison with the audit offices of the Republic of Uganda and the Republic of South Africa, which are ranked as not only having a very high level of independence but also fully exercise their independence. Our lower ranking is attributed to lack of financial autonomy, where we do not have recourse in the event of inadequate budgetary allocations. We are however, confident that due to the gains realized and the opportunities given in the last few years by Parliament to present our budget, if we were to be rated today, our ranking would improve to Group B level.

3. Our submission before this Committee enhances Parliament's role in ensuring that the Office of the Auditor-General has sufficient and appropriate resources to fulfil its mandate. This is one of the tenets in the international auditing standards. Indeed, Parliament has actively played a key role in resourcing the Office as our budget allocations has been enhanced over years to the **Kshs.8.652 billion** proposed in the Budget Policy Statement for 2025.



4. Adequate funding of my Office will enhance our capacity to provide timely and value adding reports to Parliament and other stakeholders and ultimately enhance oversight over the use and management of public resources.

**Honorable Chair**

**Honorable Members**

#### **B. Mandate of the Office**

5. My Office is mandated by Article 229(4) of the Constitution of Kenya, to audit the accounts of the National and County Governments, the Parliament and County Assemblies, all Funds and Authorities of National and County Governments, accounts of all Courts, Public Debt and all the Institutions, Programmes and Projects funded from the Public Funds. In addition, Article 229(6) of the Constitution mandates the Auditor-General to confirm whether or not public money has been applied lawfully and in an effective way.

6. Further, Section 7(1) (a-g)) of the Public Audit Act, 2015, gives the Auditor-General additional functions and responsibilities which include confirming whether reasonable precautions have been applied in the collection of revenue and all public money has been used and applied to the purposes intended and conforms to the authority for such expenditure.

7. Ultimately, the mandate of the Office of the Auditor-General is not only to contribute to improvements in the public sector but also **to influence the direction of economic growth and development of our nation and the delivery of quality and sustainable services** to the Citizens by overseeing the use and management of public resources.

#### **C. Highlights of the OAG Report to the Committee**

**Honorable Chair**

**Honorable Members**

##### **I. Broad Policy Concerns on Transparency and Accountability from the Audit Perspective**

8. The Committee requested that I submit any representations or recommendations that I may have regarding the 2025 Budget Policy Statement. Indeed, this resonates with our international auditing standards and leading practices which require us, as active partners in

the national and international public sector financial management arena, to contribute to discourse on improvements in the public sector, without compromising on our independence. We are also expected to use our knowledge and insights to advocate public sector reforms, especially in the area of public financial management.

9. Allow me therefore to highlight a few global policy issues in the BPS informed by observations made from our annual audits of the financial statements which this Committee may consider, before I submit information on the proposed budget allocation to my Office and the funding requirements for effective performance of our functions.

#### **A. Budget Credibility**

10. The budget is critical for our nation's development as it provides a roadmap to effective delivery of public services and to achievement of our national development plans, the prioritized areas, the African Union Agenda 2063 and the Sustainable Development Goals. The budget significantly affects people's lives especially those most vulnerable.

11. Budget credibility refers to the government's ability to meet its revenue and expenditure targets during a fiscal year. A credible budget is one that is executed according to the plan approved by the legislature at aggregate and at detailed allocations. The credibility of government budgets is a key driver of effective service delivery and public trust in government systems. When budgets are not implemented as planned, spending priorities can shift, deficits are likely to exceed projections, and critical services may be compromised.

12. We have continuously raised several issues with regard to budget credibility and I present some of the key issues from the audit reports.

##### **(i) Revenue Projections**

13. The BPS projects ordinary revenue at **Kshs.2.8T** (estimated at 14.7 percent of GDP) for FY 2025/2026, up from **Kshs.2.6T** (14.8 percent of GDP) in FY 2024/2025. This, however, falls short of the World Bank's recommended minimum **tax-to-GDP ratio of 15%**. Further, over the last five financial years, ordinary revenue collection fell short of targets as detailed hereunder.

14. This trend raises some concern on the accuracy of revenue projections in the budget although the variations are below 10%.



Table 1: Ordinary Revenue Collections in the last 5 years

Year	Budgeted Ordinary Revenue (Tax and Non-Tax Receipts) (Kshs.)	Actual Ordinary Revenue (Tax and Non-Tax Receipts) (Kshs.)	Revenue Surplus/ (Shortfall) (Kshs.)	Percentage of Surplus/ (Shortfall)
2019/2020	1,669,701,355,816	1,618,797,777,894	(50,903,577,922)	(3%)
2020/2021	1,601,597,982,154	1,601,016,386,868	(581,595,286)	(0.04%)
2021/2022	1,891,602,330,060	1,940,971,132,408	101,497,970,074	5.50%
2022/2023	2,158,627,298,438	2,059,281,671,520	(99,345,626,918)	(4.60%)
2023/2024	2,464,287,804,187	2,293,893,380,062	(170,394,424,125)	(6.90%)

15. Further, I have raised the challenge of tax revenue collection in my audit reports. The audited Revenue Accountability Statement by the Kenya Revenue Authority indicated tax revenue arrears of **Kshs.2.334T** as at 30 June, 2024. The arrears arise as a result of KRA compliance reviews, tax audits, tax due from filing of annual returns, default assessments and unremitted deductions. The arrears of Kshs.2.334T was **Kshs.1.334T** or **133.49%** higher than the **Kshs.999.6B** reported as at 30 June, 2023. **The balance includes additions in arrears that were not collected for the financial year 2023/2024 of Kshs.2.065T.** The amount of Kshs.2.065T relating to the FY 2023/2024 is equivalent to 91.8% of the total Treasury recurrent revenue collections of **Kshs.2.250T** for the same period, an indication that the set targets for revenue by the Authority are way below the possible tax yield.

16. The annual revenue shortfalls and high tax arrears indicate a potential fiscal challenge, as revenue generation will most likely not meet initial expectations or budget projections. They are also indicators of inadequate revenue planning and forecasting. Indeed, the 2022 Kenya Public Expenditure and Financial Accountability Assessment (PEFA) Report indicated that Kenya's fiscal discipline is weakened by the unreliability of aggregate revenue outturn, caused by over optimistic targets. If the trend continues, it will be difficult to meet the expenditure projections for 2025/2026 without resulting to borrowings.

17. We recommend that the National Treasury adopt a more cautious approach to revenue forecasting taking into account historical trends and potential risks to economic growth. This



will help avoid overestimating revenue and ensure that expenditure commitments are aligned with realistic resource projections. The Government should also strengthen tax administration efforts to improve compliance and expand the tax base. This includes modernizing tax collection systems, enhancing taxpayer services and addressing tax evasion and avoidance.

## (ii) Development Expenditure Projections

18. The BPS projects total expenditure and net lending at **Kshs.4.263T** (22.1 percent of GDP) in FY 2025/2026, from **Kshs.3.978.3T** (22.8 percent of GDP) in FY 2024/2025. Recurrent expenditure is projected to decline from **16.9** percent of GDP in FY 2024/2025 to **16.1** percent of GDP in FY 2025/2026, while development expenditure is expected to increase progressively from **3.8** percent of GDP to 4.5 percent of GDP over the medium term.

19. Our audits indicate that there has been inadequate allocation for development funding and also a significant challenge in absorbing development expenditure. In the FY 2023/2024, development expenditure was allocated only **15%** (Kshs.708.85B) out of the gross expenditure of Kshs.4.26T. This was contrary to the provisions of Section 15(2)(a) of the Public Finance Management Act, 2012 which requires that, over the medium term, a minimum of thirty percent (**30%**) of the National and County Governments budgets shall be allocated to development expenditure.

20. Further, there has been significant under-absorption as tabulated below:

*Table 2: Development Budget Absorption Rates for the Last Five Years*

Year	Budget (Kshs. B)	Actual (Kshs. B)	Under Absorption (Kshs. B)	Under absorption (%)
2019/2020	683.2	612	71.2	10%
2020/2021	673.9	612.4	61.5	9%
2021/2022	688.8	517.8	171	25%
2022/2023	583.2	454.5	128.7	22%
2023/2024	708.8	500.2	208.6	29%

21. In addition, the audit of donor funded projects indicates that these projects continue to experience low absorption of funds. For instance, in the financial year 2023/2024, **fourteen (14) projects** which had total project allocations of **Kshs.515.1B** had not utilized

**Kshs.304.4B or 59.1%** of the total allocation. Some of the projects' periods were ending posing risks that the projects would end without implementing all the planned activities and therefore not meeting the projects objectives. Further, some of the projects have clauses where they attract commitment fees for any undrawn amounts leading to wastage of funds and lack of value for money.

22. The low allocation and under-expenditure of the development budget implies that some development programmes are not implemented as planned and some services are not delivered. This is likely to affect the rate of development in the Country as envisaged in the National Development Plan, Vision 2030 and achievement of critical Sustainable Development Goals (SDGs). In addition, the projects are funded through external borrowing adding to public debt and including financing costs, penalties and commitment fees that further lead to higher costs for the tax payers.

#### **B. Performance of the Government Priority Areas**

23. The 2025 Budget Policy Statement continues to prioritize the pillars in the BETA agenda. However, the audit reports for the Financial Year 2023/2024 for State Department responsible for the pillars and the relevant line state owned enterprises supporting the pillars have raised concerns about the performance of the pillars, highlighting inefficiencies and implementation gaps that may hinder overall success of BETA plans if not addressed.

##### **(i) Agricultural Transformation**

24. The BPS asserts that agricultural transformation is a core pillar of the prioritized agenda of the administration Bottom-up Economic Transformation (BETA), aiming to enhance productivity in key value chains to support inclusive green growth and improve livelihoods for the majority of Kenyans who rely on agriculture for their sustenance and food security. However, the audit reports for the FY 2023/2024 for the State Department of Agriculture and related State-owned Enterprises (parastatals) like the National Cereals and Produce Board reveal challenges that will hinder the performance of this pillar.

25. The reports highlight issues such as the delivery of substandard fertilizer, irregular procurement processes, lack of proper documentation, and cases where fertilizer was procured but never delivered. Additionally, concerns have been raised over the accuracy of farmer distribution lists, delays in project completion, and procurement irregularities involving grain dryers and storage facilities. These challenges pose a significant threat to the



successful implementation of agricultural transformation, potentially undermining efforts to enhance food security and support small-scale farmers.

26. In addition, the BETA has prioritized the establishment of County and Industrial Parks (CAIPs) in each county. The main objective of CAIPs is to grow manufacturing and investments through Agro-Industries and enhance productivity of the agricultural sector in a sustainable manner. The CAIPs will house aggregation centers that will have sections for collection, sorting, grading, cleaning, packaging and cold storage facilities for storage. The Industrial Park section will have the value addition, processing equipment and common user facilities. The CAIPs will be linked to Online Warehouse Management Systems to promote market access.

27. However, our audit reports indicate that there are delays in completing the CAIPs due to funding challenges especially from the State Department for Industry. In the FY 2023/2024, the State Department had allocated Kshs.4.5B for 18 counties (Kshs.250M per county) but only transferred Kshs.1.152B leading to an **under-funding of Kshs.3.348B**. This means that the Counties are facing challenges in completing the constructions, which will further delay operationalization of this CAIPs, and achievement of the objectives.

## **(ii) Micro, Small and Medium Enterprise (MSME) Economy**

28. The 2025 BPS identifies the MSME economy as a vital pillar of the (BETA), focusing on job creation and income opportunities for marginalized groups, while also implementing reforms to improve access to finance and markets. However, the FY 2023/2024 audit reports for the State Department for Micro, Small and Medium Enterprise (MSME) and individual reports for the national funds such as Financial Inclusion Fund (Hustlers Fund), Credit Guarantee Scheme, Women Enterprise Fund, Uwezo Fund and Youth Enterprise Fund highlights key audit concerns affecting the performance of MSMEs. Significant issues include; high non-performing loans and discrepancies in the allocation. Additionally, concerns have been raised about the criteria used for distributing the funds, which have resulted to inefficiencies and mismanagement that could hinder MSMEs' growth and sustainability.

## **(iii) Affordable Housing Programme**

29. The FY 2023/2024 audit reports on the Affordable Housing program highlight key concerns that may be hampering the performance of the program. The audit reports indicate



funding shortfalls leading to project delays despite increased collections through the housing levy. The Program is also hampered by slow procurement, and construction processes and poor planning, resulting in cost overruns. Additionally, financial mismanagement, including unpaid bills and strained contractor relationships, has disrupted supply chains. I have also raised concerns about the ownership and documentation of ownership for the parcels of land under construction I will be carrying out a more comprehensive audit in the 2025/2026 audit cycle. The Program may be unable to achieve the target of 200,000 units per year, delaying the realization of the housing agenda and its contribution to economic transformation.

**(iv) Healthcare**

30. The FY 2023/2024 audit reports for the healthcare sector highlights key concerns that may be hampering the achievement of Universal Health Coverage (UHC). Despite a Kshs.204.5 billion allocation and the rollout of the Social Health Insurance Fund (SHIF) estimated to cover over 15 million citizens, challenges persist, some of which are in the public domain. The audit reports for FY 2023/2024 for the State Departments of Medical Services and Public Health identify underfunding to key programs, delays in service delivery, and shortages of medical supplies and equipment, inadequate staffing, poor infrastructure, and disruption of healthcare services. Additionally, high healthcare costs, limited rural outreach, and unresolved critical governance and structural issues threaten the sector's ability to provide seamless accessible and quality care, underscoring the need for urgent reforms and strategic investments.

**(v) Job Creation Initiatives**

31. The pillar is under various actors. A recent performance audit on one of the anchor programmes - Kenya Youth Employment and Opportunities Project (KYEOP) has raised some concerns on the job creation initiative. The program aims at equipping youth with business management skills and providing seed capital for their businesses. However, the project has sustainability and scalability challenges including failure to create a revolving fund for the beneficiaries of the interventions, inadequate follow-up, monitoring and supervision of project beneficiaries, and inefficiencies in management of the contracted services.

**Honorable Chair**

**Honorable Members**

**C. Alignment Between the Budget Policy Statement to the Medium-Term Debt Strategy Paper**

32. The 2025 Medium-Term Debt Management Strategy (MTDS) has been developed to guide public debt management over the period 2025-2028. The strategy seeks to gradually reduce the stock of Treasury Bills while lengthening maturity of public debt instruments and deepening the domestic debt market through issuance of medium to long term debt securities, accompanied by debt market reforms. The strategy proposes a mix of concessional and commercial borrowing from external sources. The MTDS proposes an optimum strategy that aims at 25 percent and 75 percent gross borrowing from external and domestic sources, respectively. Net borrowing to finance fiscal deficits is structured into 65 percent and 35 percent from domestic and external sources, respectively.

33. However, the MTDS and the Budget Policy Statement are misaligned in proposals for financing the projected fiscal deficit including grants of Kshs.831 billion as it indicates that fiscal deficit in FY 2025/2026 will be financed by a net external financing of Kshs.146.8 billion (0.8 percent of GDP) and a net domestic financing of Kshs.684.2 billion (3.6 percent of GDP) which represents 82 percent and 18 percent from domestic and external sources, respectively.

34. Indeed, we have over the last three years raised our concerns with regard to the cost of domestic borrowing. For instance, in the FY 2023/2024, interest payments on domestic borrowings amounted to Kshs.533.7B (70%) while interest payments on foreign borrowings amounted to Kshs.218.6B (30%). The cost of domestic borrowings was therefore more than two times the cost of external borrowings even though domestic debt comprised 51% (Kshs. 5.41T) of the total debt of Kshs.10.582T.

35. Therefore, the ability of national and county governments to achieve their strategic priorities and policy goals in the upcoming financial year and the medium term may be threatened by implementation of borrowing strategies that may not adequately consider the critical trade-off between macroeconomic stability and sustainable debt levels.

Honorable Chair

Honorable members

36. These are just some of the budget policy issues from an audit lens that I have presented. In the next one or two weeks, I will submit to Parliament A Summary Report of the Auditor-General's Report for the financial year 2023/2024 with more details on some of the issues I am presenting.

Honorable Chair

Honorable Members

**D. Key Policies Underlying the Expenditure Ceilings for the Office of the Auditor-General for FY 2025/2026 and the Medium Term**

37. The Office of the Auditor-General is categorized under the Public Administration and International Relations (PAIR) Sector which comprises **twenty-three (23) Sub-Sectors and the Consolidated Fund Services** as outlined in the **National Treasury Circular No.11/2024** dated **23 August, 2024**.

38. In the 2025 Budget Policy Statement, the PAIR Sector has a proposed budget ceiling of **Kshs.326 billion (Recurrent Budget-Kshs.156.8 billion and Development Budget - Kshs.169.2 billion)** out of which, the Office has been allocated **Kshs.8.65 billion (Recurrent Budget - Kshs.8.297 billion and Development Budget - Kshs.355 Million)**.

39. The overarching principles applied in the determination of the expenditure ceilings for the Office of the Auditor-General and for all other public entities were zero-based budgeting approach and alignment of expenditures with the Government priority programmes.

40. The Office of the Auditor General has **one programme for provision of audit services** with the **objective of providing assurance** that public resources are transparently and optimally utilized and managed for the public good. OAG is also a **consultant** to government on the progress made towards the in the prioritized areas achievement of the development agenda.

41. The objective of the OAG covers all the programmes under the 2025 Budget Policy Statement and resonates with the Bottom-Up Economic Transformation Agenda that is



geared towards economic turnaround and inclusive growth and the Fourth Medium Term Plan of Kenya Vision 2030.

42. Our oversight work during the 2025/2026 and over the medium term will be aligned to government priorities as it will facilitate dynamic, inclusive and sustainable development through effective oversight. This will be achieved through delivering the Constitutional oversight mandate of **ensuring available resources are utilized in an accountable lawful and effective manner towards the realization of programs and projects under the BETA and Vision 2030**. In providing audit services, the OAG will contribute to ensuring the achievement of the aspirations in the Kenya's economic blueprint.

43. Article 249(3) of the Constitution requires Parliament to allocate adequate funds to enable each Constitutional Commission and each Independent Office to perform its functions. We however participated in the PAIR Sector meetings in October, 2024 and made our submissions as required by the National Treasury to ensure are initially addressed. However, we are fully cognizant that this erodes our independence to a certain extent.

#### **E. Performance Targets linked to Programmes, Projects and MTP IV Indicators**

44. The OAG universe has been expanding over the years due to the expansion of government programs and the growth of the national budget. In addition, new entities continue to be established to respond to emerging needs for improved service delivery. Further, some entities that were previously audited under their respective MDAs or county governments are now self-accounting and require to prepare separate financial statements and audited separately. Included under this category are Level 4 and Level 5 Hospitals, TVETs, and public secondary schools.

45. In the financial year **2019/2020**, the Office had an audit universe of **1,440** entities while under the current audit cycle for the financial year **2023/2024** we have a total of **12,784 entities**. This represents over a **700%** increase in audit scope over the last **five (5) years**.

46. The increased audit scope has been occasioned by inclusion of **Public Secondary Schools-9,354, Level 4 and Level 5 Hospitals-394, Political Parties-48** among others. I am also required to audit over **one thousand (1,000)** Technical and Vocational Education and Training (TVET) Institutions.

47. A summary of the OAG audit universe over the last 5 years is indicated below:

Financial Year	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
No. of Auditees	1,440	1,503	2,249	12,414	12,784	12,800 (Estimated)

48. In addition to financial and compliance audits, my Office proactively carries out other specialized audits based on **risk assessments, data and intelligence** and in response to **emerging issues**. These audits are in the areas of **Performance Audits, Public Debt Audits, Investigative or Forensic Audits and Citizen Accountability Audits**.

49. Further, my Office from time to time receives requests to undertake other special and investigative audits from Parliament, County Assemblies and other stakeholders. During the last five years, Parliamentary Committees have requested the OAG to conduct forty-seven (47) special audits. Currently, we have eleven (11) audits arising from the Parliament requests that are ongoing comprising **nine (9) Forensic Audits** and **two (2) Performance Audits**.

50. We also undertake **In-Year audits** to respond to stakeholders' expectations and needs, emerging risks in the audit environment, and the dynamic changes in the public sector. In-year audits address the compliance and effectiveness components of the use of public resources. The audits also aim at enhancing the efficiency and effectiveness of our audit process by minimizing the time required for audit of the financial statements and further ensures that we submit the audit reports on time thereby meeting the constitutional timelines.

#### **F. Resource Allocation to the Office of the Auditor-General under 2025 Budget Policy Statement**

51. In the 2025 BPS, the Office has been allocated a budget of **Kshs.8,652,200,00** comprising **Kshs.8,297,200,000** and **Kshs.355,000,000** in **Recurrent** and **Development** votes respectively. However, the Office had estimated resources requirement for FY 2025/2026 at **Kshs.10,485,996,978** based on the projected audit scope. The estimated budget requirements is comprised of **Kshs.10,030,996,978** and **Kshs.455,000,000** in



**Recurrent and Development Votes** respectively. This leaves the Office with a resource gap of **Kshs.1,833,796,978** in FY 2025/2026 as detailed in **Appendix 1**.

52. One of the critical areas affected by the funding shortfall is Personnel Emoluments where the Office has an estimated requirement of **Kshs.5,640,730,675** against the allocation of **Kshs.5,422,900,000** leaving a deficit of **Kshs.217,830,675** million. The shortfall in allocation for personnel emoluments will affect the planned recruitment of staff to cater for the expanded audit scope which was estimated at **Kshs.112,476,242**. It will also affect the planned internal promotions of staff which may have negatively impact staff morale and performance.

53. There is also a funding gap in the allocation for domestic travels which is utilized in facilitation of audit related travels. The Office had assessed the resource requirements for audit related travels based on the expanded audit scope at **Kshs.1,965,371,436**. The proposed allocation of **Kshs.1,195,821,125** will leave the Office with a funding gap in audit related travels of **Kshs.769,550,311** and may limit the scope and audit coverage which may affect the quality of audit reports.

54. Another key area affected by the gap in proposed resource allocation is acquisition of motor vehicles which has nil budget allocation in FY 2025/2026. The Office requires to procure additional vehicles to cope with the increasing audit scope and to replace the ageing fleet of vehicles. In the past, Parliament has reinstated the budget which has enabled us to carry out the audits efficiently and seamlessly and to track or confirm existence or progress made in physical implementation of projects for both national and county governments.

55. Other areas of deficits include acquisition of office furniture and equipment where there is a requirement to equip new Regional Offices established to provide audit services close to the citizens with enhanced decentralization and to improve on efficiency and effectiveness. The Office has leveraged on ICT for effective and efficient audit delivery. However, the resources allocated under this area are not adequate to cater for support and maintenance of existing infrastructure and provide for expansion.

56. I am appealing for allocation of additional resources of **Kshs.1,203,015,000** to bridge the identified gap in critical areas of personnel emoluments, audit related travel, ICT, motor vehicles and construction of Mombasa Regional Office. This will enable us to discharge our



constitutional mandate effectively and ensure that the public resources allocated under the 2025 Budget Policy Statement are utilized lawfully and in a manner that impacts positively on the lives and the livelihoods of the Kenyan People.

#### **G. Other Relevant Information**

##### **(i) Impact of the High Court Ruling on Compliance with Constitutional Timelines for Auditing and Reporting**

57. The High Court, in a recent Case, made a ruling that Constitutional timelines spelt out in **Article 229(4) and 229 (8) of the Constitution and Section 48 and 50 of the Public Audit Act, 2015** are mandatory and must be complied. The ruling was in respect to a Judicial Review Application filed by the Applicants to quash a County Assembly's Select Committee recommendations made after consideration of the Auditor-General's report.

58. The High Court ruling has a bearing on the validity of audit reports issued outside the Constitutional timelines. Similarly, audit reports submitted by the Office within constitutional timelines, but not considered by the Parliament or County Assemblies in accordance with **Article 229 (8) of the Constitution** may also be challenged especially where unscrupulous public officers want to mismanage or siphon public resources with impunity.

59. The ruling has far-reaching effects on OAG work considering that the expanding audit scope is not matched by the requisite budget allocations. Further, clients occasionally submit financial statements in arrears which requires the Office to expand coverage.

60. As I have previously communicated to Parliament through various submissions, our timelines for submission of audit reports are very tight owing to a provision in the Public Finance Management Act, 2012, which gives public sector entities three (3) months after the end of the financial year to present their financial statements for audit. This reduces the duration for audit and reporting from six (6) months given by the Constitution to three (3) months. This has been adversely affecting the timelines for reporting especially with the increased number of entities, leading to delays in reporting and affecting the efficiency and effectiveness for oversight by Parliament and the County Assemblies.

61. We have previously submitted our proposal to the Parliament for the amendment of the Public Finance Management Act, 2012 to reduce the timeline to within one month, after the end of the financial year, for entities to prepare and submit their financial statements to the Auditor-General for audit, instead of the current three months. However, the latest amendments to the Act did not incorporate these proposals.

62. The Cabinet Secretary for the National Treasury and Economic Planning recently issued a circular requiring entity to submit financial statements within two months which is a welcome development. However, we would wish to see this effected as an amendment to the PFMA, 2012. We shall continue advocating for improved timelines.

### **(ii) Implementation of Audit Recommendations**

63. We continuously propose audit recommendations to enhance the accountability, transparency and effective, economic and efficient collection and utilization of resource. However, the recommendations are not always implemented and as such, most audit queries recur in subsequent years audit reports due to lack of enforcement mechanisms and administrative sanctions or reluctance to apply what is already provided for by law.

64. The lack of requisite sanctions has led to perennial failure by some Accounting Officers to adequately account for the public resources entrusted in their care. It has also led to fiscal indiscipline including misallocations, wastage of resources, lack of value for money in implementation of projects, theft and corruption.

65. We have equally made submissions to Parliament to amend the Public Finance Management Act, 2012 to include sanctions for non-implementation of audit and Parliamentary recommendations as this will instill fiscal discipline.

66. OAG has developed a framework for tracking, follow up and reporting on audit recommendations which is now under implementation and the Auditor-General is expecting to issue a status report to Parliament by end of this month.

### **(iii) Unrealized Impact of Performance Audit Reports**

67. OAG has a fully resourced Performance Audit Directorate and over the years, a total of **fifty-seven (57)** performance audits reports have been submitted to the Parliament. However, only one report for - audit of Provision of Services to Persons with Disabilities by



the National Council for Persons with Disabilities has so far been discussed by Parliament. An additional report on floods mitigation is also currently under discussion by the Departmental Committee on Regional Development.

68. Some of the critical performance audit reports presented to the Parliament include; Monitoring of Artisanal Mining Operations by the Ministry of Petroleum and Mining, Conservation of Water Towers in Kenya by the Kenya Water Towers Agency, Operationalization of Constituency Industrial Development Centers and Fire Safety Preparedness in Secondary Schools by the Ministry of Education.

69. Performance audits has a potential of contributing to the country's development by ensuring there is accountability, good governance and effective impact and outcome in management of public resources. Ultimately, this will contribute to improved and sustainable service delivery and promote trust between citizens and the government.

70. In addition, performance audit reports can inform resource allocations decisions by highlighting areas of inefficiencies, wasteful expenditures, duplications in programmes and suboptimal outcomes.

71. Delay by the Parliament to discuss and take action based on the presented performance audit reports implies that the public is denied the benefits that could accrue from implementing the recommendations. Similarly, there is no value for money from the resources applied in undertaking the performance audits.

72. Parliament should prioritize consideration and deliberation of performance audit reports presented and address the identified inefficiencies, wastefulness and other bottlenecks with a view to informing improved service delivery to the public and national development goals.

#### **(iv) Amendment to the Public Audit Act, 2015**

73. The Public Audit (Amendment) Bill, 2023 which has been tabled in Parliament is crucial in fortifying the independence of the Office of the Auditor-General. The Bill is meant to cure the sections that were declared unconstitutional and also state the mandate of the Office with clarity where there is ambiguity.

74. The Bill also seeks to enhance the operational independence and autonomy of the Office through the establishment of the **OAG Fund** as recommended by the Budget and



Appropriations Committee of the National Assembly. This will contribute to enhancing our efficiency and effectiveness in auditing and reporting to Parliament and lead to heightened transparency and accountability in the use of public resources.

**75.** We appeal to the Parliament to support and expedite the Public Audit Amendment Bill, 2023.

**(v) Exchequer Funding Under One-Line Budget**

**76.** As previously submitted to the Budget and Appropriations Committee of the National Assembly, we are seeking for the **Enhancement of our Independence and Autonomy** in managing our oversight role through establishment of **One-Line-Budget** funding arrangements for OAG. The Budget and Appropriations Committee in its report on the Budget Policy Statement for FY 2023/2024 adopted by Parliament 15 March, 2023 directed the National Treasury to facilitate the Office of the Auditor-General to have a Single Line Budget to enhance our efficiency in responding to emerging audit needs. This directive has not been complied with by The National Treasury to date.

**77.** This will give the Office some degree of financial independence and facilitate effective and efficient responses in addressing emerging audit issues and in responding to Parliament and County Assemblies requests for special audits without resulting to The National Treasury to seek for reallocations. Indeed, as I had indicated earlier, when the Office is subjected to performance peer reviews and assessments, we score poorly in regard to independence due to the budgeting process and release of funds. We request the Finance and Budget Committee to facilitate implementation of this resolution.

**(vi) Enhancement of OAG Funding from Audit Fees**

**78.** Section 41(c) of the Public Audit Act, 2015 recognizes audit fees charged at rate prescribed by the Auditor-General as one source of funds for OAG. However, the Office has been very conservative in imposing audit fees and currently this revenue source contributes to only about five percent (5%) of OAG budget as Appropriation-in-Aid (AIA).

**79.** Currently, only a few of our auditees are subjected to audit fees charge as AIA for cost recovery purposes but even then, not all are paying as majority do not budget for it.

80. In order to entrench our financial independence and reduce reliance on Exchequer funding, the Office has developed a draft audit fees policy and guidelines that proposes to subject all our auditees to audit fee charges. The guidelines provide for full recovery of audit costs incurred in terms of staff time charge out and other direct audit costs incurred.

81. The implementation of proposed audit fees policy and guidelines will change the funding model of OAG as audit fees can contribute up to 50% of the Office budget. However, this encompasses a major policy shift and will require support from the Parliament and other key stakeholders including, the Executive, Judiciary, County Governments, and our auditees. Implementation of the Policy and Guidelines without the necessary support from key stakeholders can precipitate a funding crisis for OAG due to lack of audit fees payment enforcement mechanism.

82. I am appealing to the Committee and the Parliament as a whole for support in embracing and implementation of the proposed audit fees policy and guidelines. This can be achieved by establishing a requirement that all public entities make provisions for audit fees in their respective budgets and prioritize the same in making payments.

#### **(vii) The Challenge of Asset Valuation in Transitioning to IPSAS Accrual**

83. The Government migrated to IPSAS Accrual Basis of Accounting and Reporting effective **1 July, 2024** and adopted a three-year transitional road map. One of the main challenges in migration to IPSAS accrual is the requirement for valuation of all government assets for inclusion in the financial statements. There is a proposal that private valuers be hired to undertake the assets valuation. However, this has a major budgetary implication since it will require a very huge outlay of public resources bringing an unnecessary burden to the tax payers.

84. There is a need for the Parliament to take lead in this discussion so that a viable approach is adopted in the determination of the values of government assets and the process to be followed to ensure minimal costs.

Valuation → market  
first cost value.



## D. Conclusion

Honorable Chair

Honorable Members

85. I once again thank the Finance and Budget Committee for according me the opportunity to make my contributions and to share my insights on the 2025 Budget Policy Statement. I believe this will assist in forging a way forward in addressing the identified challenges.

86. My Office is committed to providing quality and timely assurance to Parliament, County Assemblies and the citizens. However, to provide this assurance, my Office requires adequate resources.

87. I am appealing to the Committee to address our requests as summarized below;

- a To revisit the allocation to my Office under the 2025 Budget Policy Statement and enhance the **Recurrent Budget** by **Kshs.1.1B** to address the deficits discussed above.
- b Request for additional budget allocation of **Kshs.100 million** for Mombasa Regional Office Project under FY 2025/2026 budget to enable completion of the project within the planned time lines of **3 years**.
- c The Parliament to amend the Public Finance Management Act, 2012 to include **sanctions for non-implementation of Audit and Parliamentary Recommendations** as this will instill fiscal discipline.
- d Support from the Committee and the Senate to amend the **Public Finance Management Act, 2012 to reduce the timeline for submission of the financial statements** by public entities to within two months after the end of the financial year.
- e Parliament to prioritize **consideration and deliberation of Performance Audit Reports** presented and address the identified inefficiencies, wastefulness and other bottlenecks to inform improved service delivery to the public and national development goals.
- f The Committee to support the **Public Audit Amendment Bill, 2023**.



- g Support the implementation of resolution that the National Treasury facilitates the Office of the Auditor-General to have a **Single Line Budget** to enhance our efficiency in responding to emerging audit needs.
- h Appeal to the Committee and the Senate to support in embracing and implementing of **the proposed Audit Fees Policy and Guidelines** once finalized.
- i The Senate to take lead in this discussion on a viable approach in the determination of the **values of government assets** and the process to be followed to ensure minimal costs.

I thank you for this opportunity.

FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

10 March, 2025

# Appendix 1 - FY 2025/2026 Budget Requirements vs Allocation

Title and Details	Estimated Requirements FY 2025/2026 (Kshs.)	Allocation FY2025/2026 (Kshs.)	Variance (Kshs.)
Personnel Emoluments	5,640,730,675	5,422,900,000	(217,830,675)
Utility Expenses	12,612,000	10,612,000	(2,000,000)
Communication Supplies and Services	129,635,670	124,480,430	(5,155,240)
Domestic Travel and Subsistence, and other Transportation costs	1,965,371,436	1,195,821,125	(769,550,311)
Foreign Travel and Subsistence, and other Transportation costs	129,290,843	80,461,280	(48,829,563)
Printing, Advertising, and information Supplies and Services	35,238,800	25,041,600	(10,197,200)
Rentals of Produced Assets	258,000,000	250,993,070	(7,006,930)
Training Expense (including capacity building)	158,619,224	66,686,583	(91,932,641)
Hospitality Supplies and Services	89,865,000	68,826,300	(21,038,700)
Insurance Costs -Medical & Accident	510,640,700	504,140,700	(6,500,000)
Specialized Materials and Supplies	13,000,000	6,500,000	(6,500,000)
Office and General Supplies & Services	71,250,100	35,636,100	(35,614,000)
Fuel Oil and Lubricants	85,973,700	75,973,700	(10,000,000)
Other Operating Expenses	118,302,830	82,475,705	35,827,125
Routine Maintenance - Vehicles and Other Transport Equipment	69,560,000	50,924,050	(18,635,950)
Routine Maintenance - Other Assets	301,679,707	228,220,157	(73,459,550)
Government Pensions and Retirement Benefits	1,042,000	1,042,000	-
Purchase of Vehicles and other transport Equipment	60,000,000	-	(60,000,000)
Purchase of Office Furniture and General Equipment	124,084,294	16,000,000	(108,084,294)
Purchase of Specialised Plant, Equipment and Machinery	106,100,000	50,465,200	(55,634,800)
Domestic Loans to Individuals and Households	150,000,000	-	(150,000,000)
Sub-Total	10,030,996,978	8,297,200,000	(1,733,796,978)
DEVELOPMENT BUDGET			
Construction of OAG Mombasa Office Block	400,000,000	300,000,000	(100,000,000)

Title and Details	Estimated Requirements FY 2025/2026 (Kshs.)	Allocation FY2025/2026 (Kshs.)	Variance (Kshs.)
Capital Grants from International Organizations (AFDB)	55,000,000	55,000,000	-
Sub-Total	455,000,000	355,000,000	(100,000,000)
Grand Total	10,485,996,978	8,652,200,000	(1,833,796,978)
Rent of Government Buildings and Housing	- 7,000,000	-7,000,000	-
Appropriation - in - Aid	-400,000,000	-400,000,000	-
Net Budget	10,078,996,978	8,245,200,000	(1,833,796,978)

210  
18/16

1 - VVO  
2 - HMD  
3 - HMD  
4 - 196125  
5 - month  
6 - month  
7 - China  
8 - 0070  
9 - 1061  
10 - Beth  
11 - main  
12 - shop





# **BUDGET ESTIMATES FOR THE FINANCIAL YEAR 2025/2026**

**SUBMITTED TO THE FINANCE AND BUDGET  
COMMITTEE OF SENATE**

**PRESENTED BY:**

**Dr. Bernard Mogesa PhD, CPM.  
CHIEF EXECUTIVE OFFICER**

**KENYA NATIONAL COMMISSION ON HUMAN RIGHTS  
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## **A** Background

The Kenya National Commission on Human Rights (KNCHR or The National Commission) is a Constitutional Commission established under Article 59 (1) and Chapter 15 of the Constitution of Kenya (CoK) and subsequently operationalized through an Act of Parliament, the Kenya National Commission on Human Rights Act No. 14 of 2011, (Revised 2012).

The National Commission 2023-2028 Strategic Plan articulates the National Commission's strategic direction for the next five years towards its mandate on the promotion, fulfilment and protection of human rights and fundamental freedoms. As the sixth strategic document, this plan builds on the successful implementation of the previous five strategic plans.

National Commission pursues four (4) strategic objectives that it believes will be crucial in realizing increased enjoyment of human rights and fundamental freedoms by all. These Strategic Objectives are as follows:

**Strategic Objective 1:** To Enhance Education and Capacity Building on Human Rights;

**Strategic Objective 2:** To Enhance Monitoring Compliance and Observation of Human Rights;

**Strategic Objective 3:** To Enhance Access to Justice, Redress and Accountability on Human Rights Violations;

**Strategic Objective 4:** To Enhance Institutional Efficiency and Effectiveness.

To deliver on the key strategic objectives, KNCHR employs various strategies including public education and training, advocacy for reforms through submission of advisories to Parliament, enhancing strategic partnerships with different stakeholders through referral partners forum, redress mechanisms through Alternative Dispute Resolution (ADR) and seeking judicial interventions as petitioners, co-petitioners, interested party or as an amicus curiae (friend of the court) to guarantee human rights and freedoms are enjoyed by all in Kenya.



<b>Vision:</b>	A society that respects and upholds human rights and fundamental freedoms.
<b>Mission:</b>	To protect and promote human rights and freedoms through policy, law and practice.
<b>Goal:</b>	Increased enjoyment of human rights & fundamental freedoms.

## **B** Financial Year 2025/2026 Budget Allocation

The Kenya National Commission on Human Rights has been allocated KShs. 528.61 million in the 2025 Budget Policy Statement against a requirement of KShs. 847.78 million. This is comprised of KShs. 362.50 million for Compensation to Employees and KShs. 166.11 million for the Operating Expenses. The analysis of the budget is as depicted below:

**Table 1: Analysis of Resource Requirement Vs Allocation Amount in KShs. Million**

Description	Budget Requirement	Budget Allocation	Budget Deficit	Remarks
Compensation to Employees	362.50	362.50		
Utilities	4.24	4.24		
Rent	78.85	78.85		
Insurance	19.56	19.56		
Contracted Guards and Cleaning Services.	5.05	5.05		
Gratuity				
Other Operating Expenses	377.58	58.41	319.17	The organization will not be able to meet some of the Programmatic and Operating Expenses.
<b>Total</b>	<b>847.78</b>	<b>528.61</b>	<b>319.17</b>	

The above budget deficit of KShs. 319.17 million will seriously affect the operations of the Kenya National Commission on Human Rights. This is because there are 4 critical budget items that have not been funded. The details are as shown in the table below:

**Table 2: Analysis of Priority Unfunded Areas**

Description	Required Amount in KShs. Million	Allocated Amount in KShs. Million	Shortfall in KShs. Million	Remarks
Complaints, Investigations, Redress, Research, Public Education Awareness	106.42	6.00	-100.42	The Institution's core mandate not funded.
Prevention of Torture Act and Intersex Rights	20.00	0.00	-20.00	Additional mandate given to the Organization not funded.
Devolution of Human Rights Services to the Counties	118.75	0.00	-118.75	KNCHR needs to devolve Human Rights Services to the Counties. This is the feedback that was received from the Citizens during County Public Participation Forums on FY 2024/2025 budget conducted from 30th October 2023 to 6th November 2023.
Purchase of Commissioners Vehicles	80.00	0.00	-80.00	The Commission will not be able to purchase vehicles for Commissioners as provided for under their appointment.
<b>Total</b>	<b>325.17</b>	<b>6.00</b>	<b>-319.17</b>	

### **C** Indicative Performance Targets Linked to the Policies and Programmes in the Budget Policy Statement

The indicative performance targets linked to the policies and programmes in the Budget Policy Statement are as detailed in the table below:

Name of Programme	Sub Programme	Key Outputs	Key Performance Indicators	Annual Target(s) for FY 2024/25	Actual As of 31st Dec 2024	Annual Target for FY 2025/26	Annual Target for FY 2026/27	Annual Target for FY 2027/28	Remarks
Protection and Promotion of Human Rights	Complaints, Investigations and Redress	Human rights Protection and Promotion Services	% of cases received and processed (number)	100% Projection (3900)	100% (1382)	100% (Projected Actual 4000)	100% (Projected : 4100)	100% (Projected Actual : 4200)	Target on Course . All complaints Addressed
			No. of cases investigated and reported	175	73	185	190	200	Less cases investigated due to budget cuts
			No. of cases redressed through formal court system	36	5	38	39	40	Less new public interest litigation cases filed because of budget cuts. The commission has a total of 43 on-going cases
			No. of Human Rights cases resolved through ADR	36	14	38	39	40	The uptake of ADR as a way of resolving human rights violations is slowly gaining momentum . The Commission will continue to enhance the utilization of ADR through Capacity building mechanisms targeting key actors.
			No. of members of public sensitized on human rights and fundamental freedoms	300,000	120,000	363,000	360,000	400,000	Less public outreaches conducted because of budget cuts
			No. of public officers trained on human rights and fundamental freedoms	570	374	590	610	650	Officers trained with support from partners
			No. of state actors trained	420	277	440	460	500	Target on course with support of partners and Human Rights networks



Name of Programme	Sub Programme	Key Outputs	Key Performance Indicators	Annual Target(s) for FY 2024/25	Actual As of 31st Dec 2024	Annual Target for FY 2025/26	Annual Target for FY 2026/27	Annual Target for FY 2027/28	Remarks
			on Economic and Social rights.						
			No. of non-state actors trained on Economic and Social rights.	270	200	300	320	350	More trained because of support from Partners
		Advisory services on human rights standards compliance provided	No. of laws and policies reviewed and reports prepared	32	12	34	36	37	Less bills reviewed due to reduction in requests from MDAs and Counties for KNCHR support in review of bills. There was less policy and legislative work that required KNCHR's input towards infusing Human rights principles .Most of the bills are reviewed internally with no big financial implication
			No. of advisories reviewed and submitted to relevant policymakers	32	12	35	36	37	Less bills reviewed due to reduction in requests from MDAs and Counties for KNCHR support in review of bills. There was less policy and legislative work that required KNCHR's input towards infusing Human rights principles .Most of the bills are reviewed internally with no big financial implication
		Human rights standards and principles Compliance services provided	No. of reports on state compliance with human rights standards and obligations submitted	11	6	12	13	13	Target on Course .This is due to more requests for submission of human rights thematic issues by UN office on Human rights among others
			No. of institutions audited for compliance	35	16	40	45	45	Less institutions audited due to Budget cuts

Name of Programme	Sub Programme	Key Outputs	Key Performance Indicators	Annual Target(s) for FY 2024/25	Actual As of 31st Dec 2024	Annual Target for FY 2025/26	Annual Target for FY 2026/27	Annual Target for FY 2027/28	Remarks
			with Human rights Standards						
		Establish Partnership with devolved units and outreach mission and physical offices (Huduma Centres & County Governments) to extend commission's services to <i>wananchi</i> (legal aid, complaints processing and awareness )	No. of operational offices, report desks and other extension services to the public	5	2				The Commission established two satellite offices in Garissa and Isiolo
		Improved human resources to implement new staffing structure and the commission's expanded mandate	No. of newly staff recruited	30	-	30	30	30	
		Improved visibility of the commission towards promotion	Visibility Campaigns to promote human rights and	40	19	20	20	20	Achieved as planned through the use of Community Radios

Name of Programme	Sub Programme	Key Outputs	Key Performance Indicators	Annual Target(s) for FY 2024/25	Actual As of 31st Dec 2024	Annual Target for FY 2025/26	Annual Target for FY 2026/27	Annual Target for FY 2027/28	Remarks
		human rights and fundamental freedoms	fundamental freedoms conducted						
		Technological solutions mainstreamed in the protection and promotion of human rights and fundamental freedoms.	No. of assorted equipment and licences (computers, UPS, printers, projectors etc)	100	20	50	50	50	
			No. of integrated ICT system solutions in monitoring human rights and fundamental freedoms	2	1	2	2	2	Target on Course . The commission with the support of ICT Authority successfully developed a web based Recruitment system



## **D** Second Quarter Cumulative Financial Performance of the Financial Year 2024/25

During 2024/2025 Financial Year the National Commission received a total funding of KShs. 620.67 million with the Contribution from the Government of Kenya being KShs. 478.04 million and the Development Partners (The Royal Norwegian Embassy, The Royal Netherlands Embassy, Danish Institute for Human Rights, OHCHR and UNFPA) being KShs. 142.63 million. The Government of Kenya Allocation was not affected in Supplementary Estimates No. 1. The table below gives the details of actual expenditure of GOK allocation to date:

Supplementary I Budget Allocation	Total Expenditure as at 31.12.2024	Absorption Rate to date
478.04 million	283.73 million	59%

## **F** Conclusion

The total budget requirement is KShs. 847.78 million and we have been allocated KShs. 528.61 million in the 2025 Budget Policy Statement. The Institution is still faced with the challenges of limited staff and geographical spread in the Counties. We need to devolve our services to the Counties so that Human Rights issues can be addressed at the grassroots level. The Commission continues to be staff constrained with filled positions standing at 25% of the approved establishment. There is need to address staff capacity gap and build adequate infrastructure in order to improve on the implementation of programme activities and facilitate the realization of the Institution's Mandate

It is therefore against this background that the Kenya National Commission on Human Rights is seeking enhanced resources from the Government of Kenya in the Financial Year 2025/2026. This will enable the Organization engage more with the current Human Rights issues in the Country including engagement with Policy makers; Parliament; Other State and Non-State Organs and the County Governments. The National Commission is seeking to be adequately funded by the Government of Kenya so that we can minimize over reliance on the Donor funds for programme work and also to devolve our services to the Counties.



**REPUBLIC OF KENYA**

**NATIONAL LAND COMMISSION**

**PRESENTATION ON BUDGET POLICY STATEMENT (BPS)**

**FINANCIAL YEAR 2025/2026**

**TO**

**FINANCE AND BUDGET COMMITTEE OF THE SENATE**

**BY**

**Ms. KABALE TACHE ARERO, MBS**

**SECRETARY /CHIEF EXECUTIVE OFFICER**

**VOTE 2021**

**MONDAY 10<sup>TH</sup> MARCH 2025**

## **BUDGET POLICY STATEMENT (BPS)**

### **FOR NATIONAL LAND COMMISSION VOTE 2021**

**Hon Chairperson**, I feel honored to appear before this Finance and Budget Committee of the Senate to present the Commission Budget Policy Statement for Financial Year (FY) 2025/26 as per your letter, Ref: SEN/DSEC/F&B/2015 dated 6<sup>th</sup> March 2025.

In the letter, the committee requested to the Commission any representation or recommendations that it may have regarding the 2025 Budget Policy Statement and in particular, to submit its proposals on the funds required to be allocated by parliament to enable the effective performance of its functions.

The following is a detailed report covering the matter;

**1. The implementation status of the Financial Year 2024/25 budget as at 31<sup>st</sup> December 2024 comprising:**

**a. Cumulative Financial Performance;**

**Response: Hon Chair and Committee members**, please find below National Land Commission latest 2024/25 programme performance information comprising half of the year cumulative financial performance.

**Table 1; Summary of Recurrent Expenditure Analysis**

Item Description	Printed Estimates FY 2024/25	Approved Estimates FY 2024/25	Half-Year Estimates FY 2024/25	Expenditure at 31/12/2024	Absorption
(Ksh. Million)					
Gross	1,868	1,782	999	903	90%
AIA	0	0	0	0	0%
NET	1,868	1,782	999	903	90%



**Tables 2: Summary of Development Expenditure Analysis:**

Item Description	Printed Estimates FY 2024/25	Approved Estimates FY 2024/25	Half-Year Estimates FY 2024/25	Expenditure as at 31/12/2024	Absorption
(Ksh. Million)					
Gross	147.8	0	0	0	0%
AIA	0	0	0	0	0%
Donor	0	0	0	0	0%
Net	147.8	0	0	0	0%

During the half year, the Commission was allocated a total budget of **Ksh.999 Million** being all recurrent. The actual expenditure on recurrent is **kshs 903 million** representing an absorption rate of **90%**, while the allocated development budget was cut in full in the Supplementary I austerity measures.

**Hon Chair and Committee members**, please find the attached (*Annexure 1a*) detailing programs and sub-programs expenditure for the half-year.

**b. Actual outputs achieved relative to the approved targets;**

**Response: Hon Chair and Committee members**, please find National Land Commission latest 2024/25 programme performance information comprising Actual outputs achieved relative to the approved targets in the 2024/25 Program Based Budget. (*Annexure 1b*)

**c. Status of Capital Projects**

**Response: Hon Chair and Committee members**, please find the status of Capital projects in the National Land Commission for the FY 2024/25. (See *annexure 1c*).

## **2. The key policies underlying the expenditure ceilings in the 2025/26**

### **Budget Policy Statement;**

**Response: Hon Chair and Committee members,** during the preparation of the current National budget cycle, the National Land Commission participated in the sector (Agriculture, Rural and Urban Development -ARUD) budget preparation and it did bid for Budget resource requirements for FY 2025/26. The table below summarizes the proposed expenditure ceilings for the Commission as per the BPS;

#### **Summary of proposed BPS Expenditure ceilings**

	Approved Estimates FY 24/25	Requirements	Allocation	Variance/ Unfunded
	(Kshs. Millions)			
Recurrent	1,868.3	4,966.94	2,006.00	2,960.94
Development	147.8	1,555.00	1,007.00	548.00
<b>Total</b>	<b>2,016.1</b>	<b>6,521.94</b>	<b>3,013.00</b>	<b>3,508.94</b>

*The Commission was allocated **Kshs 3,013.82 Million** (46% of the requirement) in a resource requirement of **Ksh 6,521.94 Million** leaving a variance of **Kshs 3,508.94 Million**. This is equivalent to **54 %** of the requested budget.*

*Of the allocated development budget of **Ksh1,007.00 Million** the Commission prioritized as follows:*

- 1. Ongoing ICT Infrastructure project Kshs. 72 Million*
- 2. Final survey and vesting of Compulsary acquired land Kshs. 200 Million*
- 3. Refund of Compensation to PAPs Kshs, 735 Million*

**Hon Chair and Committee members,** please find the Key Policies underlying the expenditure ceilings in the 2025 Budget Policy Statement for National Land Commission. (*Annexure 2*)

3. Indicative performance targets linked to the policies and programmes in the Budget Policy Statement.

**Response: Hon Chair and Committee members,** please find National Land Commission indicative performance targets linked to the policies and programmes in the BPS. (*Annexure 3*)

4. Additional information –

- i. Budget Financing Gaps

**Hon Chair and Committee members,** the Commission prepared a list of the unfunded areas in the budget FY 2025/26. Please find the same in (*Annexure 5a*). Out of this unfunded amount of **Ksh 3,508.90 Million**, the Commission has prioritized activities (*Annexure 5b*) to a tune of **Ksh 548 Million** that will help the Commission greatly, in the discharging of its Constitutional mandates.

**Hon Chair and Committee members,** the Commission requests the assistance of the Committee to allocate additional budget of **Ksh 548 Million** to enable funding of the Commission shortfalls highlighted above as it undertakes all its mandates and actualize the Strategic Plan 2021-2026

- ii. Pending Bills

**Hon Chair and Committee members,** the National Land Commission has continually been underfunded and this has resulted to accumulation of huge pending bills. The Commission prepared a list of the current outstanding pending bills' (*Annexure 4*) as at **31<sup>st</sup> December 2024**, for your reference.

- iii. Appointment of NLC Chief Executive Officer as Collector and receiver of revenue



**Hon Chair and Committee members**, the Commission, as a follow-up, requests the assistance of the committee for the CEO of the National Land Commission to be appointed as a collector and receiver of revenue which had been approved to be implemented in the FY 2024/25 but dropped in the finance bill.

**AOB:**

**Hon Chair and Committee members**, during the ongoing supplementary II, the Commission has requested the National Treasury to reinstate Ksh. **234 Million** being development vote amount that has been cut yet the Commission has ongoing projects implementation. The Commission's County offices connectivity, digitalization and digitization of Commission processes and records, cyber security systems and internet services licenses has since expired and is exposing the Commission with external cyber threats. Hon. Chair, the Commission beseech your indulgence on these to enable the Commission get funding in order to avoid further accumulation of pending bills which will lead to litigation and loss of public confidence.

### **CONCLUSION**

Finally, **Hon. Chairperson and the Committee members**, I wish to thank you and your Committee Members for the continued support that the Commission has been receiving from this Committee since its inception.

**Thank you**

**Kabale Tache Arero, MBS**  
**Secretary/CEO**

NATIONAL LAND COMMISSION:							
PROGRAMME & SUB - PROGRAMME PERFORMANCE REPORT (FINANCIAL) FOR THE FIRST HALF OF FY 2024/2025							
Name of the Programme:Land Administration & Management	Revised* Printed Estimates (Kshs.)			Gross Expenditure (Kshs.)			Absorption Rate (%)
	Recurrent	Development	Gross	Recurrent	Developmen t	Total	
	a	b	c=a+b	d	e	f=d+e	
1. Sub-Programmes							
a) Sub-Programme 1: General Administration, Planning & support	741,249,707.00	0	741,249,707.00	669,857,802.55	0	669,857,802.55	Absorption rate is 90% of the overall budget allocation
b) Sub-Programme 2: Land Administration & Management	12,851,830.00	0	12,851,830.00	7,904,225.00	0	7,904,225.00	Absorption rate is 62% of the overall budget allocation
c) Sub-Programme 3: Public Land Information Management	287,298.00	0	287,298.00	187,540.00	0	187,540.00	Absorption rate is 65% of the overall budget allocation
d) Sub-Programme 4: Land Dispute &Conflict Resolution	244,705,614.00	0	244,705,614.00	224,857,789.00	0	224,857,789.00	Absorption rate is 92% of the overall budget allocation
Programme Total	999,094,449.00	0	999,094,449.00	902,807,356.55	0	902,807,356.55	

**NOTE:**

1. The Overall absorption rate is 90%



## NATIONAL LAND COMMISSION

### FY 2024/25 - MID YEAR: NON - FINANCIAL PERFORMANCE REPORT

Programme	Sub - Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Annual Target 2024/25	Achieved (Actual) as of 31st Dec 2024	Variance	Remarks
Land Administration and Management	SP2.Land Administration and Management Services	Land Administration and Management	Land Administration and Management Services	Reviewed Handbook on Land Administration processes and procedures developed	1	0.5	0.5	Draft handbook in place
				No. of letters of allotment issued on public land	6200	1900	4,300	The Commission processed all request for the renewal of leases, Allocations (NHC, KIE, & Civil servants) and few for regularizations as they were approved by the commission
				No. of Consents to lease public institutional land	400	98	302	The department has processed all the requests that have been approved by the commission
				Annual report on the status of registration of land rights in the country	1	0.5	1	The commission issued 67 notices covering 708 parcels of land from various localities
				Amount of revenue generated through letters of allotment fees, stand premium,	150	74	76	Revenue generated in line with requests as approved by the commission



Programme	Sub - Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Annual Target 2024/25	Achieved (Actual) as of 31st Dec 2024	Varianc e	Remarks
				annual rent, approval fees and consent fees (in Ksh. Million)				
		Land Use Planning	Land Use Planning & Research Services	Annual status report on land use planning in Kenya in place	1	0.5	1	Ongoing. Target to be fully achieved in 4th quarter
				% of Guidelines for preparation of land use and management plans for land held by public agencies developed	100%	55%	45%	Ongoing. To be finalized in 3rd quarter
				No. of CSPs monitored and oversighted and reports on Land	7	5	2	1. Vihiga county :Monitoring report prepared on the ongoing csp preparation for vihiga county 2. Lamu County csp review: site visit to lamu was made and a monitoring report prepared 3. Taita Taveta County:Site visits and monitoring reports prepared for visioning and situational analysis for taita taveta csp 4. Monitoring report on the preparation of a Marine spatial planning in Kenya
				No. of Counties sensitized on preparation & implementation of land use Plans and county spatial plans	12	8	4	Nomination of NLC representative to Busia County Physical and Land Use Liaison Committee, NLC to be part of the technical committee on the preparation and approval of PDPs Participation in the technical working group for land sector in the preparation of land sea

Programme	Sub - Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Annual Target 2024/25	Achieved (Actual) as of 31st Dec 2024	Variance	Remarks
								<p>guideline for coastal counties</p> <p>Representation of Commission in Nairobi County Liaison committee (6 meetings held),</p> <p>Representation of Commission in Makueni County Liaison Committee meeting,</p> <p>Sensitisation of IGRTC &amp; school heads in Kisumu County on public land registration process and need to replan land held by both ECD and primary schools after devolution.</p>
				No. of Local Land Use plans monitored and oversighted and reports prepared	25	14	11	<p>Advisory made to Kisip project coordinator on the Monitoring &amp; Oversight of Land Use Planning under Kenya Informal Settlement Improvement Project, Advisory made for the LPLUPS in Lamu. Site visit was made and monitoring report prepared; Safirisi, Kauthara, Mjambeni, Mini valley, Muharamani, Bomani, Lake amu, Bahraini, Uziwa, Determination and advisory on disputed public land parcels in Maki Estate - Thika, Received a request on change of site for construction of modern market in kapsabet town, Received an application and advisroy given for plot no.s 11046 &amp; 11047 mavideni ,kwale county, Attended an inception meeting for 6 local physical and land use development plans for Matuu,Kivandani,Kithimani,Kyasioni,Ndalani and Sofia</p>

Programme	Sub - Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Annual Target 2024/25	Achieved (Actual) as of 31st Dec 2024	Variance	Remarks
				No. of advisories on Land Use Planning prepared and issued	20	32	-12	<p>Among the advisories include: 1. Kiambu County:Determination and advisory on disputed public land parcels in Maki Estate - Thika</p> <p>2. Kirinyaga county:Received a request on Preparation of PDP for residential plots in Kianyaga Town, Kirinyaga County and an advisory given, 4.Nandi County: Recieved and gave an advisory for request for Authority to prepare a PDP for Jitume Centre of excellence in Nandi Hills Town, 5. Muranga County:Received and advised on a Request for authority to prepare excision plan for proposed relocation of Kenol law courts, 6. Turkana County: Received and advised on a request to Prepare a Part Development Plan for NLC site, 7. Uasin Gishu County: Received a request for an Authority to prepare a part development for Kenya Rural Roads Authority land in Eldoret, 8. Nairobi County: Received and advisory given for a matter on Lr. /Parcel No. 209/8398 (Nairobi/Block 40/767), 9. Recieved a notification of approval part development plan for LR.No. 9042/R - Embakasi Chirch of God,</p> <p>10. Advisory on affordable houing at Kenya Airports Authority site in Nakuru County,</p> <p>11.laikipia County:Request for regularisation</p>



Programme	Sub - Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Annual Target 2024/25	Achieved (Actual) as of 31st Dec 2024	Variance	Remarks
								of land next to Nanyuki Municipality Block 10/321,322 and 381, 12. Received and advised on a request for authority to prepare a pdp of the land next to LR. No. 2787/9/1in Laikipia13. Received a mattger of surrender of title for Lr. No. 242500 for Nanyuki snowview heights ltd, 13. Homa bay County:advisory on the completion of a part development site in Manda University located within east Kawiti sublocation ,Rachuonyo subocounty ref.no. HBCG/162/2024/03, 14.Moinitoring report for the regularisation of existing site for National Intelligence Academy,Msalani Campus Advisory to Kirinyaga county on processing of ownership documents for various institutions within the County, among others
				No. of NLUP and NSP implementing agencies monitored and reports prepared	8	15	-7	Engaged with various institutions: MoLPPHUD&PW, CoG and IGRTC (Verification of Assets for registration purposes, -Taita Taveta County:Monitoring report prepared.The county planning unit and some non state actors were sensitised on the NLUP and NSP tool kits - Ministry and other none state actors like IGAD were sensitised on the tool Kits - Engagement with Ministry of Lands Public Works, Housing and Urban Development

Programme	Sub - Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Annual Target 2024/25	Achieved (Actual) as of 31st Dec 2024	Variance	Remarks
								(State Department for lands and Physical Planning on their mandate in dissemination of the NLUP policy document (policy disseminated to Ministries uncharge of Blue Economy; Tourism; ASALs; Agriculture; Livestock; the County Government of Turkana, National Drought Management Authority; Kerio Valley Development Authority and IGAD - Engagement with the Ministries uncharge of Blue Economy; Tourism; ASALs; Agriculture; Livestock; the County Government of Turkana, National Drought Management Authority; Kerio Valley Development Authority and IGAD
		Research and Development		No of researched, published and disseminated reports on use of land and natural resources	4	0.5	4	Concept notes for the research papers drafted to be finalized in the subsequent quarters
				No. of Seminars, workshops and conferences held/attended to disseminate research findings	4	2	2	Research seminar on Land Management Practices in China on 10th September 2024. Plans to hold more workshops ongoing. The commission also hosted a Virtual Presentation on Leveraging Big Data and AI for Improved Land and Natural Resources Governance on 24th October 2024.
				Operational resource centre/Online Repository	100%	100%	-	Developed the National Land Commission Online Repository, a digital archive that will provide easy access to documents related to

Programme	Sub - Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Annual Target 2024/25	Achieved (Actual) as of 31st Dec 2024	Variance	Remarks
								land and natural resources for the Commission staff and public.
				No of trainings on land and natural resources	5	3	2	Training on Social Tenure Domain Model (STDM) held on 10th – 12th September 2024 in partnership with UN-Habitat, Global Land Tool Network (GLTN) and Pamoja Trust.Super Map GIS Application Module training on the use of Super map GIS application in 17th and 28th October 2024.
		Natural Resource Management	Natural resources Management services	No. of counties with Ecologically Sensitive Areas (ESAs) identified and mapped for conservation	26	3	23	Identified and mapped 3 ESAs including Amboseli N. Park, L.Nakuru N.Park,Ngong Hills, Oloolua forest, ; engaged stakeholders and provided advisories/including affidavits
				No. of ESA monitoring reports	20	3	17	Three reports for the mapped ESAs of Amboseli N. Park, L. Nakuru N. Park and Ngong
				No. of advisories on natural resources management issued	10	7	3	Seven advisories were issued: 3 on sustainable management and conservation of ESAs; 3 on securing wildlife connectivity corridors; and one in the form of an affidavit - the court used this affidavit to provide a favourable judgement for the Rotor system Mining in Dabel, Moyale.
				No of frameworks for natural resources management developed and in place (Guidelines,	3	3	0	1) Developed a framework/ guideline for estimating high and low water marks; Jointly developed land access guideline for the World Bank funded FRSP (food system resilience



Programme	Sub - Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Annual Target 2024/25	Achieved (Actual) as of 31st Dec 2024	Variance	Remarks
				strategies, rules and regulations)				project) domiciled at the Min of Agriculture; 2) Developed Lake Nakuru ecosystem integrated management plan 2024-2034.
				No. of climate smart land sessions held with stakeholders	10	3	7	In addition to developing and infusing climate smart conditions in reservations for KRA, the Commission participated in 2 stakeholder meetings, Participated and moderated panel session on capacity building framework for the judiciary and actors at the Climate Justice Conference organised by Environment and Land Court and the Environment Institute of Kenya, with the theme 'Climate Change and Energy Transition'; influenced the development of land access manual for the World Bank funded project under the Ministry of Agriculture dubbed Food Systems Resilience Project (FSRP) to support and guide investments on land and landbased resources
				No. of Natural resource-based conflicts resolved/transformed	4	3	1	Developed affidavit that were used by court to provide a favourable judgement for the Rotor system Mining in Dabel, Moyale, Developed a concept on Natural resources conflict arising from mining activities within the Kaya forests, Response to an active court case on Oloolua Forest ( ELC No. E 263 of 2024) in Environment and Land Court; Affidavit for AMU Beach Plot in LAMU County; dialogues convened

Programme	Sub - Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Annual Target 2024/25	Achieved (Actual) as of 31st Dec 2024	Variance	Remarks
				% progress made in resolving Natural resource-based conflicts	40%	30%	10%	The Commission participated in the resolution of 3 disputes. .
		Valuation & Taxation	Land Acquisition Services	No. of land acquisition projects received and processed (approval)	10	4	6	The Commission approved two (2) projects during the Quarter: (i) Mombasa Gate Bridge Project (Mainland South Section) and (ii). Construction of Itangini Business Park.: (iii). Construction of Baricho Bridge and Approaches Roads and (ii). Construction of Mercy Njeri (Junction B5) – Mangu (Junction D317) – Rongai (Junction D318) Road Project. However, the Directorate awaits Commission resolution on land acquisition for two (2) other additional project, namely (iv). Lower Kuja Irrigation Development Project in Nyatike Sub-County of Migori County, and (ii). KenGen Greenpark Suswa Access
				Cumulative % of completion of the land acquisition projects undertaken (process based)	75	70	5	Ongoing

Programme	Sub - Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Annual Target 2024/25	Achieved (Actual) as of 31st Dec 2024	Variance	Remarks
				No. of project compensation schedules prepared	20	9	11	The Commission served awards to the PAPs in the following projects: (1). Ahero-Kisii & Kisii-Isebania (A1) Road Project (2). Land Acquisition of LR No. 13139/660 - Mandera Youth Polytechnic (3). Lower Nzoia Irrigation and Flood Mitigation Development Project Phase 1 in Siaya and Busia Counties - Mahero Public Primary School (4). Mombasa Gate Bridge Project (Island) (5). Mwache MultiPurpose Dam and (6). The Proposed Construction Of Static Weighbridge At Kanyonyo Along Thika – Garissa (A3) Road. The projects under this category were: (i). Itugururu Solid Waste Management Site - Tharaka Nithi County, (ii). Expansion of Itugururu Agricultural Training Institute - Tharaka Nithi County, and (iii). Rehabilitation of The International School of Kenya - Gathiga Road.
				No. of project compensation status reports prepared	20	9	11	The Commission prepared compensation schedules for the above projects after issuance of awards
				No. of Advisory Valuation Reports for public agencies	20	4	16	The Commission offer advisory Upon LR No. 8396/131 in Olkaria, : Kilifi County Advisory Reports



Programme	Sub - Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Annual Target 2024/25	Achieved (Actual) as of 31st Dec 2024	Variance	Remarks
								Buni/Kisimani/258 & Mtwapa Plots, KenGen Advisory Report-LR No. 209/20169-Plaza I & II, and Lower Kuja Irrigation Project in Nyatike Sub County in Migori County. .
			Tax on land and premiums on immovable property assessment services	No. of parcels assessed for Stand Premium and Annual Rent	4000	227	3,773	The Commission undertook reviews under the following items: (i). Issuance of allotment letters, Regularization, Renewal of leases , Review for stand premium (SP)/Annual Rent (AR) and valuation.
		Survey	Survey Services	No. of preliminary Survey done/completed	10	6	4	Most acquiring bodies are gradually accepting the need for final survey and vesting
				Investigative Survey- Land dispute resolutions	10	10	0	Reports developed on the eight (8) investigative surveys - land dispute resolutions namely: Taita Taveta-Makueni boundary dispute; Taita-Taveta-Kwale Boundary Dispute; Sato Nyambaz; Portland Athi River property; Colfax Ltd in Mombasa; Tanzania High Commission vs Kenya Railways Upper hill; Kenya Airways Authority Vs Amref (Wilson Airport; andKenya Airport Authority Vs Omar family (Moi international airport)
	SP3. Public Land	GIM	Survey services	No. of manual public land records converted	3,500	0	3,500	To be done in subsequent quarters

Programme	Sub - Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Annual Target 2024/25	Achieved (Actual) as of 31st Dec 2024	Variance	Remarks
	Information Management			and uploaded into the portal i.e. geo-referenced, digitized and published.				
				% of publicly available web-based public land inventory portal developed	20	0	20	To be done in subsequent quarters
		Legal Affairs and Dispute Resolution	Historical Land Injustices & Disputes Resolution Services	No. of HLI claims investigated	200	77	123	10 Tana River County claims on 3rd September 2024 and 20 The Ogiek of Mount Elgon and related claims on 16th - 19th September 2024 at Kitale Museum Hall, 35 in Baringo, 3 in Kisumu and 9 in Nyeri
				No. of HLI determinations made	600	1	599	Determination / Report on the Boundary dispute between Hon. Okiya Omtatah Okiiti Vs Makueni, Kwale, and Taita Taveta Counties. Claims awaiting Responses from Respondents to enable the Commission start Determination writing: 1. Kakuzi (13) 2. Tana River (58)
				No. of HLI clinics to the public in the counties	10	4	6	Land Clinic during the hearings of claims of the Ogieks of Mt. Elgon at Kitale, Kisumu, Baringo and Nyeri Counties
				No of disputes resolved through ADR, TDR, AJS and Court Annexed Mediation mechanisms.	50	63	-	conducted investigations /Inquiries/ADR (Mediation, conciliation, negotiation) for schools land under the schools land under the schools titling program where there are disputes. an example is Mombasa has 33, also

Programme	Sub - Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Annual Target 2024/25	Achieved (Actual) as of 31st Dec 2024	Variance	Remarks
								inquiry hearings for a dispute between ADC versus Charles Mbindyo & AIC Stony Athi members association.
				Percentage of litigation cases attended in Court and in the Land Acquisition Tribunal.	90	98	-	Actively attended all matters in Courts around the 47 counties as well as the land acquisition tribunal. 98% attendance recorded
				No. of reports on case management highlighting cases heard and cases determined	4	2	2	Quarter 1 and 2 reports in place



NATIONAL LAND COMMISSION  
STATUS OF CAPITAL PROJECTS as 31st DECEMBER 2024 (FY 2024/25)

Project Code & Project Title	Est Cost of Project (a)	Financing		Timeline		Actual Cumulative Exp. Up to 19th February 2025		Outstanding Project Cost Up to 19th February 2025		Project Completion (%) as at 19th February 2025	Approved Budget for 2024/25		Requirement for 2025/26		Allocation for 2025/26		Allocation for FY 2026/27		Allocation for 2027/28		
		Gok	Foreign	Start date	Expected Completion Date	Gok	Foreign	Gok	Foreign		Gok	Foreign	Gok	Foreign	Gok	Foreign	Gok	Foreign	Gok	Foreign	
VOTE: 2021 NATIONAL LAND COMMISSION																					
Public Land Information Management	1,500	1,500	-	15/01/15	30/12/28	389	-	1,111	-	26%	-	-	352	-	-	-	921	-	190	-	
ICT Infrastructure & Networking	552	552	-	15/01/15	30/12/2026	334	-	218	-	60%	-	-	218	-	72.42	-	146	-	-	-	
TOTAL	2,052	2,052	-			723	-	1,329	-		-	-	570	-	72.42	-	1,067	-	190	-	

**NOTES**

The Commission Development Budget Allocation ksh 147.8 Million was Cut in full during Supplementary I FY 2024/25.

**Key policies underlying the expenditure ceiling in the FY 2025/26**

**Budget Policy Statement**

The following are key policies which formed the basis and criteria in the final prioritization and allocation of the resources;-

- i. Programmes that enhanced value chain and linkage to Bottoms-Up Transformation Agenda (BETA) Priorities  
Hon Chair and the Committee, National Land Commission is an enabler in the BETA priorities through provision of public land for construction of affordable housing projects and other key infrastructure and water development projects in Kenya.
- ii. Linkage of the programme with the priorities of Medium-Term Plan IV of the Vision 2030  
Hon Chair and Committee members, the Commission is implementing Public Land Information Management(PLIM) which is part of the Medium Term Plan IV and Vision 2030.
- iii. Completion of ongoing projects, stalled projects and payment of verified pending bills-The Commission forwarded pending bills to the pending bills verification Committee for consideration. The Commission has also been requesting the National Treasury through supplementary budgets for funding of the bills.
- iv. Degree to which a programme addressed the core mandate of the Commission. Hon Chair and Committee members the Commission

allocated resources to address its key mandate as per the Constitution of Kenya and its enabling legislations

- v. Cost effectiveness, efficiency and sustainability of the programme; Hon Chair the Commission allocated funds to the core areas of the programme using relevant costing tools such cost of item visa vis price as guided by the National Treasury among others.
- vi. Requirement for the furtherance and implementation of the Constitution. The Commission allocated funds in the FY 2025/26 to the core mandates of the Commission Constitutional mandates under Land administration and management.



S/No.	Programme	Sub-Programme	Key Outputs	Key Performance Indicators	Annual Target for FY 2024/25	Actual Achievement as at 31 <sup>st</sup> December 2024	Annual Target for FY 2025/26	Annual Target for FY 2026/27	Annual Target for FY 2027/28
			Tax on land and premiums on immovable property assessment services	Land Compensation Regulation (Public Rights of Way) prepared	0	-			
				No. of valuation advisory reports for public agencies	20	4	20	20	20
				A valuation management system in place	0.4	0	0.3	-	-
				A draft guideline on assessment of tax and premiums on immovable property developed	0.7	0	-	-	-
				No. of parcels assessed for Stand Premium and Annual Rent	4,000	227	4,000	4,000	400
			Natural resources Management services	% of Natural Resource Inventory (Atlas) Completed	-	4	100	100	100
				No. of County-Specific Natural Resources Atlas developed	15	0	20	12	12
				% of monitoring on the intervening policy recommendations in the atlas	30	2	30	40	40
				No. of counties with ESAs mapped and inventorised	20	3	4	4	4

S/No.	Programme	Sub-Programme	Key Outputs	Key Performance Indicators	Annual Target for FY 2024/25	Actual Achievement as at 31 <sup>st</sup> December 2024	Annual Target for FY 2025/26	Annual Target for FY 2026/27	Annual Target for FY 2027/28
				No. of advisories on sustainable natural resources management developed and shared	10	7	10	15	–
				No. of Natural resources governance and oversight frameworks developed and operational	3	3	2	2	2
				No. of climate Smart land advisories developed and integrated in land administration and management	10	3	10	10	10
				No. of Wildlife Corridors and Dispersal Areas identified, Mapped and gazetted	6		5	5	5
				No. of Natural resource-based conflicts resolved/transformed	4	3	5	5	5
			Land Use Planning & Research Services	An annual report on status of land use planning in Kenya Developed	1		1	1	1
				No. of County spatial plans Monitoring and oversight reports prepared and	7	5	15	9	9

National Land Commission

Programmes, Sub-programmes, expected outcomes, outputs and Key Performance Indicators (KPIs) 2024/25-2027/28

S/No.	Programme	Sub-Programme	Key Outputs	Key Performance Indicators	Annual Target for FY 2024/25	Actual Achievement as at 31 <sup>st</sup> December 2024	Annual Target for FY 2025/26	Annual Target for FY 2026/27	Annual Target for FY 2027/28
	Land Administration and Management Services	SP 2: Land Administration and Management Services	Land Administration and Management Services	No. of Guidelines on land management and disposition by public institutions developed and in use	-	0	-	-	-
				No. of guidelines monitoring tools on land management and disposition by public institutions developed	1	0	1	1	-
				No. of letters of allotment issued on extension and renewal of leases, regularization, formalization, new allocations, public institutional land and recovered public institutional land	6,855	1900	7,285	8,285	8350
				An annual report on land rights monitoring	1	0.5	1	1	1



S/No.	Programme	Sub-Programme	Key Outputs	Key Performance Indicators	Annual Target for FY 2024/25	Actual Achievement as at 31 <sup>st</sup> December 2024	Annual Target for FY 2025/26	Annual Target for FY 2026/27	Annual Target for FY 2027/28
				No. of parcels vested in compulsory acquisition.	500	0	500	500	2100
				A land leasing and tenure framework for public land	–	–	–	1	1
				No. of parcels of land reserved for amelioration of disadvantaged persons	1	0	1	1	1
				No. of public notices published on Extension & Renewal of leases, Regularization, formalization, new allocations and reservation for settlement schemes prepared.	52	0	51	51	51
				No. of documented public land parcels in Community and Settlements schemes.	–	–	–	–	–
			Land Acquisition Services	% completion of public land acquisition undertaken	75	70	80	80	80
				No. of land valuation reports prepared	20	8	20	20	20

S/No.	Programme	Sub-Programme	Key Outputs	Key Performance Indicators	Annual Target for FY 2024/25	Actual Achievement as at 31 <sup>st</sup> December 2024	Annual Target for FY 2025/26	Annual Target for FY 2026/27	Annual Target for FY 2027/28
				issued to planning authorities					
				No. of Counties sensitized on preparation & implementation of County Spatial Plans	12	8	10	5	5
				No. of Local Physical & Land Use Plans/ Urban Plans/PDPs Monitoring and oversights reports prepared and issued to planning authorities	25	14	35	40	40
				No. of Implementing agencies monitored and oversighted in the implementation of NSP	25	8	25	30	30
				No. of Implementing agencies monitored and oversighted in the implementation of NLUP	15	8	20	25	25
				No. of research reports on use of land and natural resources developed	4	0.5	2	1	1

S/No.	Programme	Sub-Programme	Key Outputs	Key Performance Indicators	Annual Target for FY 2024/25	Actual Achievement as at 31 <sup>st</sup> December 2024	Annual Target for FY 2025/26	Annual Target for FY 2026/27	Annual Target for FY 2027/28
				No. of Workshops and conferences conducted for dissemination of research findings	4	2	6	6	6
				A research resource Centre established and operationalized	100%	100%	0	0	0
			Survey Services	No. of Reports on Documented acquired but unsurveyed public land	1	–	1	1	1
				No. of Final survey projects supervised and administered	5	0	5	5	5
		SP.3 Public Land Information Management System	PLIM Services	% of Functional enhanced PLI portal	20	0	0	0	0
				No. of georeferenced PIDs, RIMs on Public Land, Survey Plans and Development Plans	500	0	500	500	500
				No. of digitized public land Parcels	1,000	0	1,000	1,000	1000
				No. of land parcels uploaded for Integration of the public land Cadastre from Ardhi Sasa System	50	–	50	50	50



S/No.	Programme	Sub-Programme	Key Outputs	Key Performance Indicators	Annual Target for FY 2024/25	Actual Achievement as at 31 <sup>st</sup> December 2024	Annual Target for FY 2025/26	Annual Target for FY 2026/27	Annual Target for FY 2027/28
				into the National Land Commission Land Portal.					
				No. of integration status reports of PLI with agencies PLI initiatives	1	–	1	1	1
				No. of Acquired Maps and Plans	500		500	500	500
		SP.4 Land Disputes and Conflict Resolution	Historical Land Injustices & Disputes Resolution Services	% of litigation cases attended, complaints received and resolved from institutions and individuals	90	98	1	1	1
				No. of cases resolved through litigation	50	–	50	50	500
				No. of cases admitted for resolution through ADR/TDR	1,500	0	1,500	1,500	1500
				% of ADR/TDR land cases resolved	1	–	1	1	50
				No. of land cases admitted for resolution through AJS	500	–	750	750	
				% of AJS cases resolved	0	–	0	0	0
				No. of laws reviewed	10	–	8	7	7

S/No.	Programme	Sub-Programme	Key Outputs	Key Performance Indicators	Annual Target for FY 2024/25	Actual Achievement as at 31 <sup>st</sup> December 2024	Annual Target for FY 2025/26	Annual Target for FY 2026/27	Annual Target for FY 2027/28
				No. of guidelines and frameworks developed	10		5	5	
				No. of ADR/TDR centers established and operationalized	3	–	3	3	3
				Legal Library and resource established and operationalized	–		–	1	–
				Regulations for HLI developed and in place	1	–		–	–
				No. of HLI claims investigated	200	77	76	–	–
				No. of HLI determinations/ Recommendations made	600	1	375	–	–
				No. of HLI clinics done	10	4	15	–	–
		SP1.1: General Administration, Planning & Support Services	Capacity Enhancement Services	No. of Commission's County Offices constructed	2	0	2	2	2
			Performance Management services	No. of Registries, resource centers and Libraries established	15	–	16	–	–
				A reviewed strategic plan developed	–	–	–	–	–

S/No.	Programme	Sub-Programme	Key Outputs	Key Performance Indicators	Annual Target for FY 2024/25	Actual Achievement as at 31 <sup>st</sup> December 2024	Annual Target for FY 2025/26	Annual Target for FY 2026/27	Annual Target for FY 2027/28
			ICT Services	No. of digitized public land parcels records and maps (in Millions)	5	–	10	10	10
				A digital public land inventory database for public land across the country established	1	–	1	1	1
				A public land inventory portal created	1	–	1	1	1



# **NATIONAL LAND COMMISSION PENDING BILLS**

AS AT 31st December 2024

**Table: 1 Analysis of Pending bills**

**Table 1: Historical Legal pending bills submitted to PBVC (Pending Bills Verification Committee)**

S/No	Supplier/Contractor	Invoice No	Nature Of Goods/Services	Amount (Kshs)	Amount Paid	Outstanding Amount (Kshs)
1	Prof. Tom Ojenda &	TBA	Litigation Expenses	397,300,323.00	0	397,300,323 (Refund to Compensation Account)
2	MISC APP NO 259 OF 2023	TBA	Litigation Expenses	35,911,654.00	0	35,911,654.00
3	Prof. Tom Ojenda &	TBA	Litigation Expenses	52,351,685.00	0	52,351,685.00
4	Prof. Tom Ojenda &	TBA	Litigation Expenses	10,000,000.00	0	10,000,000.00
5	Ondieko Orangi & Company	TBA	Litigation Expenses	20,679,403.00	0	20,679,403.00
6	Marende & Nyaundi	TBA	Litigation Expenses	3,480,000.00	0	3,480,000.00
7	Marende & Nyaundi	TBA	Litigation Expenses	2,139,729.00	0	2,139,729.00
8	V A Nyamodi & Co. Advocates	TBA	Litigation Expenses	1,495,842.00	0	1,495,842.00
9	Akenga Kimutai Advocates &	TBA	Litigation Expenses	27,910,350.00	0	27,910,350.00
10	Akenga Kimutai Advocates &	TBA	Litigation Expenses	79,917,036.54	0	79,917,036.54
11	Albert Kamunde & Company LLP	TBA	Litigation Expenses	3,580,000.00	0	3,580,000.00
12	Albert Kamunde & Company LLP	TBA	Litigation Expenses	11,610,000.00	0	11,610,000.00
13	PJ Kakad & Co	TBA	Litigation Expenses	2,692,230.00	0	2,692,230.00
14	Kipkenda & Co Advocates-ELC	TBA	Litigation Expenses	38,187,008.00	0	38,187,008.00
		<b>SUB TOTAL</b>		<b>687,255,260.54</b>	<b>0</b>	<b>289,954,937.54</b>

**Table 2: Detailed Schedule of Pending Bills (N9n Legal)**

S/No	Supplier/Contractor	PO.No.	Nature of Goods/Services	Amount (Kshs.)	Amount Paid	Outstanding Amount (Kshs.)
1	Liquid Intelligent Technology	1952	ICT	1,582,500.85		1,582,500.85
					0	
2	Techsource Point Limited	1883	ICT	3,555,878.15	0	3,555,878.15
3	Ndege Virtual Brain Limited	2014	Stationery	2,897,172.40	2,897,172.40	0.00
4	Sarova Panafrie	1973	Hospitality	106,138.90	0	106,138.90
5	ICPAK		Conference	1,953,000.00		1,953,000.00
6	Postal Corporation of Kenya	G to G	Communication	5,867,241.00		5,867,241.00
7	Longrock Tours and Travel		Travel	2,523,480.00		2,523,480.00
8	Nashford Limited	2007	Stationery			0.00
				2,899,137.95	2,899,137.95	
					0	
9	Touch World Safaris Limited	1924	Travel	125,700.00		125,700.00
					0	
10	Tetrad Limited	2002	Travel	1,138,034.00	0	1,138,034.00
11				2,456,896.55	0	2,456,896.55
12	Jubille Insurance	TBA	Medical Insurance	5,185,246	0	5,185,246
13	Staff Claims	TBA	Per diem	103,826,894	-	103,826,894
14	PAPS Compensation funds	TBA	Surrendered PAPS money to National Treasury (Exchequer	735,000,000	0	735,000,000
	<b>TOTAL</b>				<b>0</b>	<b>863,321,009.45</b>
			<b>TOTAL</b>			<b>1,153,275,946.99</b>



# National Police Service Commission



MEETING WITH THE SENATE STANDING COMMITTEE ON  
FINANCE AND BUDGET TO SUBMIT VIEWS ON THE 2025  
BUDGET POLICY STATEMENT (BPS)

**PRESENTED BY**

MR. PETER K. LELEY, EBS  
CS/CHIEF EXECUTIVE OFFICER,  
NATIONAL POLICE SERVICE COMMISSION

**MONDAY, 10<sup>TH</sup> MARCH, 2025**

**VISION:**

Excellent Human Resource Management Commission for  
Professional and Accountable Police Service

**MISSION:**

To facilitate transformation of human resource management in the  
National Police Service for efficiency and effectiveness

**CORE VALUES:**

Interdependence

Synergy

Integrity

Fairness

Transparency

Accountability



## **MANDATE OF THE NATIONAL POLICE SERVICE COMMISSION**

### **Background**

The National Police Service Commission is established by Article 246(1) of the Constitution of Kenya 2010 and Article 248 (2)(j) as one of the Chapter Fifteen Commissions and Independent Offices.

The mandate of the Commission is stipulated in Article 246 (3)(a)(b)(c) and Article 234 (3)(c)(iv) which entails general Human Resource Management Function of Members of the National Police Service. Its object authority and funding is provided for in Article 249 (1)(2)(3) which includes protection of the sovereignty of the people, secure the observance of democratic values and principles and promote constitutionalism.

The mandate, powers, objects and independence of the Commission is operationalized in accordance to Article 246 (3)(c) which requires the Commission to perform any other function prescribed by the National Legislation. Subsequently, Parliament has enacted the following legislations towards operationalization of the Commission: NPS Act 2011 and NPSC Act 2011. In addition, parliament has enacted the following Regulations: NPSC (Recruitment and Appointment) Regulations 2015, NPSC (Promotions) Regulations 2015, NPSC (Transfers and Deployment) Regulations 2015, NPSC (Discipline) Regulations 2015, NPS (Vetting) Regulations 2013 and NPS Service Standing Orders (SSO 2017, LN. 100 of 9<sup>th</sup> June 2017).

Since inception, the Commission has at all times appeared before this departmental committee to articulate and present broad strategic direction as well as processing of financial matters that requires intervention of parliament.

#### **i. Mandate of the National Police Service Commission**

The Commission is mandated by Article 246 (3) (a-c) of the Constitution of Kenya to: -

- (a) Recruit and appoint persons to hold or act in offices in the Service;
- (b) Confirm appointments and determine promotions and transfers within the National Police Service;
- (c) Observing due process, exercise disciplinary control over and remove persons holding and acting in offices within the Service and perform any other functions Prescribed by National Legislation.

## 1. MEDIUM TERM PRIORITIES AND FINANCIAL PLAN FOR THE MTEF PERIOD- 2025/26-2027/28

In prioritization of resource allocation, the Commission has taken into consideration key outputs towards delivery of its Constitutional mandate and functions as per the NPSC and NPS Act and ongoing programmes and activities. The Commission's 2025/2026 budget estimate is **Kshs. 1,333,020,000** and has been apportioned as follows: -

S/No	Item	2024/25 Approved Estimates	2025/26 Budget Estimates	2026/27 Budget Estimates	2027/28 Budget Estimates
1.	Personal Emoluments	711,460,000	733,900,000	755,350,000	777,430,000
2.	Operations & Maintenance	296,570,000	599,120,000	769,640,000	843,330,000
	<b>Total Budget</b>	<b>1,008,030,000</b>	<b>1,333,020,000</b>	<b>1,524,990,000</b>	<b>1,620,760,000</b>

The budget breakdown for FY 2025/2026 is as follows: -

S/No.	Particulars	2024/25 Revised Estimates	2025/2026 Budget Estimates
1.	<b>Personal Emoluments</b>	711.46	733.90
2.	<b>Non- discretionary</b>		
	Utilities, Supplies and Services	2.94	3.66
	Rent	76.04	76.04
	Insurance Costs	49.02	49.02
	Subsidies	0.00	0.00
	Government Pension and Retirement Benefits (Gratuity)	5.32	2.31
	Contracted Guards and Cleaning Services	4.57	10.33
	<b>Total non-discretionary</b>	<b>137.89</b>	<b>141.36</b>
3.	<b>Priority Programmes</b>		
	Counselling (Strategic Intervention – 190M)	125.00	190.00
	Automation (Strategic Intervention – 170M)	7.80	170.00
	Mortgage	0.00	5.00
	Implementation of Maraga Recommendations- • Development of regulations & Policies • Decentralization of Commission's services • Development of HR Frameworks and Manuals	0.00	55.00
	<b>Other Expenses</b> • General office supplies, fuel, Motor vehicle maintenance, Legal fees • Refurbishment of Buildings • Housing loans to public servants • Domestic Travel and Subsistence, and Other Transportation Costs • Purchase of Vehicles and Other Transport Equipment	25.88	37.76

S/No.	Particulars	2024/25 Revised Estimates	2025/2026 Budget Estimates
	<ul style="list-style-type: none"> <li>Hospitality Supplies and Services</li> <li>Membership Fees, Dues and Subscriptions to Professional and Trade Bodies</li> <li>Communication, Supplies and Services</li> <li>Training Expenses</li> </ul>		
	<b>Total Operating and Maintenance (O&amp;M)</b>	<b>296.57</b>	<b>599.12</b>
	<b>Total Budget</b>	<b>1,008.03</b>	<b>1,333.02</b>

## 2. THE KEY POLICIES UNDERLYING THE EXPENDITURE CEILINGS IN THE 2025 BUDGET POLICY STATEMENT

In the next MTEF period, the Commission has put in place various strategies geared towards improving the conditions of service for the officers and enhance provision of welfare benefits to police officers and their families. They include: -

### 1. Recruitment of 10,000 Police Officers

To ensure operational capacity and meet growing security demands amid Kenya's demographic expansion, NPSC has planned to undertake annual recruitments of 10,000 police constables to fill the gaps and shortfalls in the National Police Service caused by exits and natural attrition.

The recruitment of 10,000 police constables is a critical step towards enhancing the capacity of the National Police Service to better serve the people of Kenya.

### 2. Implementation of the Maraga Police reforms recommendations

To guarantee robust outcomes that strengthen the Commission's capacity to fully execute its mandate, the Commission is applying recommendations of the National Taskforce on Improvement of the Terms and Conditions of Service and other Reforms for members of NPS (Maraga Taskforce Report of November 2023). Subsequently, the planning and implementation process; the selection of key result areas; choices and outcomes and the governance structure have deliberately been designed as a fit for purpose vehicle for delivering the mandate of the Commission.

The key cost areas of the Maraga Police reforms recommendations include:

- Development of regulations & Policies
- Decentralization of Commission's services
- Development of HR Frameworks and Manuals



### **3. Automation of Human Resource Management Processes;**

The automation of NPSC HR Services is underway as a key ingredient in significantly improving efficiency in human resource management and the processing of the Commission's business. The system is required to automate end-to-end Human Resource (HR) processes hence supporting the Commission's internal HR processes. The Commission has embarked on developing the following modules;

- Recruitment and Appointment Module,
- Promotions and Transfers module,
- Discipline and HR Audit Module,
- Appeals processing,
- Complaints management.

The Commission's strategic objectives of embracing innovation and enhancing service delivery is in line with the Bottom-Up Economic Transformation Agenda (BETA). It also fulfils recommendations by the Maraga taskforce advocating for modernization of processes.

### **4. Decentralization of the Human Resource Services, Counselling and Wellness services**

The National Police Service Officers are spread across the whole country and it has been observed that some of the Officers who require human resource services are unable to access them due to long distances and call of duty. The Commission in its bid to achieve efficiency and effectiveness in service delivery and ensure services are taken closer to Police Officers.

The recent suicides and suicide attempts by police officers in Kenya have highlighted the urgent need for a system that can safeguard the mental health of the police service. High pressures, erratic timings, trauma and intense working conditions often force the personnel to see the worst of humanity: these are just some of the concerns that need to be addressed. The lack of an outlet to vent their emotions only exacerbates the situation. A healthy Police Service will ensure security thus enabling a conducive environment that will eventually ensure public safety. The NPSC has been able to open and operationalised regional offices in the following areas:

- Nairobi,
- Coast,
- Nyanza,
- Western,

- North Eastern

Additional offices in the Rift Valley, Eastern, Central regions have been earmarked for establishment. The Commission has an establishment of 38 counsellors and social workers that were recruited in 2021/2022 and 2022/2023 financial years. NPSC is in need of additional counsellors to fully offer welfare support officers across the country.

The decentralization of the Counselling and Wellness Centre to the regions by the National Police Service Commission (NPSC) is a positive move that is likely to have a number of benefits. These includes: improved access to services; reduced stigma; increased efficiency and enhanced community relations.

#### **5. Enhancing the Staff House Mortgage Scheme**

The Government is committed to ensuring that its citizens acquire decent housing under the Affordable housing pillars in the Government Bottom-Up Transformation Agenda (BETA). Acquisition of a home is a great achievement and provides security and peace of mind to the owner. The National Police Service Commission has an established National Police Service Commission Staff House Mortgage Scheme and it has grown from a low of Kshs 17M in 2017/18 to a current fund value of Kshs 226M. The objective of the scheme is to provide a loan scheme for members of staff for purchase of an existing residential property, construction, renovation and improvement of an existing residential property, takeover of loans on existing mortgages or equity release. To extend this benefit to all the staff, the Commission wishes to enhance the mortgage facility.

#### **6. Lease of Commission Vehicles to ease the mobility of the Commissioners and Commission Staff.**

NPSC is required to enhance mobility at both the headquarters and the regional offices. These vehicles will enhance the Commission's capacity to carry out its mandate by facilitating staff movement and operational activities. That aims to facilitate the movement of counsellors and social workers to various regions, ensuring timely and accessible support for police officers in need of counselling services. This initiative aligns with the Commission's commitment to promoting efficient provision of human resource functions and counselling of police officers across different regions served by the Commission

### 3. BUDGETARY REQUIREMENT FOR THE CRITICALLY UNFUNDED /UNDERFUNDED AREAS FOR THE NATIONAL POLICE SERVICE COMMISSION

S/No.	Particulars	Requirement (Kshs. Millions)	Funded (Kshs. Millions)	Deficit (Kshs. Millions)	Justification
1.	Automation and Digital Transformation of NPS and NPSC Processes	850	170	680	<ul style="list-style-type: none"> <li>• <b>Enhancing Operational Efficiency:</b> Automating human resource processes including recruitment, promotions, and transfers will improve efficiency, transparency, and accountability in NPS and NPSC operations.</li> <li>• <b>Reducing Corruption and Malpractices:</b> Digitizing police recruitment will eliminate human interference, reducing cases of favoritism and corruption in the hiring process.</li> <li>• <b>Cost Reduction:</b> Digital transformation minimizes paperwork, travel costs, and logistical expenses associated with manual processes.</li> <li>• <b>Alignment with National Priorities:</b> Supports the Digital Superhighway and Creative Economy pillar under the government's economic transformation agenda.</li> <li>• <b>Compliance with Reform Recommendations:</b> The Maraga Taskforce Report recommends full automation of all human resource processes in NPS to ensure efficiency and accountability.</li> </ul>
2.	Decentralization of the NPSC HR and Counselling Services	344	190	154	<ul style="list-style-type: none"> <li>• <b>Improving Service Accessibility:</b> Establishing NPSC regional offices will bring HR and counseling services closer to police officers across the country, ensuring timely support.</li> <li>• <b>Enhancing Police Well-being:</b> Officers face high-stress situations, and decentralized psychological support services will improve mental health and overall job performance.</li> <li>• <b>Aligning with Devolution:</b> Strengthens government efforts to bring services closer to the people.</li> <li>• <b>Implementation of Maraga Taskforce Recommendations:</b> The taskforce recommended decentralizing Commission services to all counties and sub-counties to improve police welfare.</li> </ul>



S/No.	Particulars	Requirement (Kshs. Millions)	Funded (Kshs. Millions)	Deficit (Kshs. Millions)	Justification
3.	Implementation of the Maraga Taskforce Recommendations	109	68	41	<ul style="list-style-type: none"> <li>• <b>Enhancing Policy and Legal Framework:</b> Developing and reviewing policies will improve the governance and management of the police service.</li> <li>• <b>Strengthening Police Training and Capacity Building:</b> Updating the National Police Service Training Policy will ensure officers receive modern and standardized training.</li> <li>• <b>Improving Welfare and Housing Conditions:</b> Revising the NPS Housing and Welfare Policies will enhance officers' living and working conditions, boosting morale and service delivery.</li> <li>• <b>Mental Health and Psychosocial Support:</b> Implementing the NPS Psychological Counseling Services Policy will institutionalize counseling programs, helping officers manage stress and trauma.</li> <li>• <b>Reforming Police Service Regulations:</b> Reviewing the recruitment, promotion, transfer, and discipline regulations will ensure merit-based decisions, fairness, and accountability within the NPS.</li> </ul>
4.	Annual Recruitment of 10,000 Police Officers	379	0	379	<ul style="list-style-type: none"> <li>• <b>Improving Security Coverage:</b> Increasing the number of police officers will strengthen law enforcement and ensure adequate security across the country.</li> <li>• <b>Enhancing the Police-to-Population Ratio:</b> Recruiting additional officers will help achieve the UN-recommended ratio of one police officer for every 450 citizens, improving response times and security service delivery.</li> <li>• <b>Addressing Rising Security Threats:</b> With increasing security challenges such as terrorism, organized crime, and cyber threats, more officers are needed to strengthen national security.</li> <li>• <b>Replacing Attrition numbers and Retiring Officers:</b> Many officers are set to retire, and continuous recruitment is essential to maintaining a well-staffed and effective police force.</li> </ul>
5.	Enhancing the Staff House Mortgage Scheme	100	5	95	<ul style="list-style-type: none"> <li>• <b>Alignment with Government Priorities:</b> Supports the Affordable Housing and Settlement pillar, contributing to national economic growth.</li> <li>• <b>Improving Living Conditions:</b> The mortgage scheme will enable NPSC staff to access affordable housing, improving their welfare and work-life balance.</li> </ul>

S/No.	Particulars	Requirement (Kshs. Millions)	Funded (Kshs. Millions)	Deficit (Kshs. Millions)	Justification
					<ul style="list-style-type: none"> <li>• <b>Enhancing Job Satisfaction:</b> Decent housing boosts morale, reduces stress, and increases officers' productivity and commitment to duty.</li> </ul>
6.	Lease of Commission Vehicles to ease the mobility of the Commissioners and Commission Staff.	85	0	85	<ul style="list-style-type: none"> <li>• <b>Enhancing Operational Efficiency:</b> Ensuring reliable transport for Commissioners and staff will facilitate timely execution of duties, including field inspections, Police psychosocial visits and policy implementation.</li> <li>• <b>Cost-Effective Solution:</b> Leasing vehicles is a more flexible and cost-effective alternative to purchasing, allowing for easier fleet management and maintenance.</li> </ul>
<b>Total</b>		<b>1867</b>	<b>433</b>	<b>1434</b>	

#### 4. INDICATIVE PERFORMANCE TARGETS LINKED TO THE POLICIES AND PROGRAMMES IN THE BUDGET POLICY STATEMENT.

S/NO	Programme:	Sub-Programme	Key Outputs	Key performance Indicators	Annual Targets(s) for FY 2024/25	Actual as at 31st December, 2024	Annual Target for FY 2025/26	Annual Target for FY 2026/27	Annual Target for FY 2027/28
1.	National Police Service Human Resource Management	SP 1 Human Resource Management	Human resources Services	No. of Police Officers recruited and confirmed	10,000	0	10,000	10,000	10,000
				% level of compliance with 1/3 gender rule	100	0	100	100	100
				% level of compliance with the Minority and marginalized groups inclusivity	100	0	100	100	100
				No. of Cadet Officers recruited	400	0	400	400	400

S/NO	Programme:	Sub-Programme	Key Outputs	Key performance Indicators	Annual Targets(s) for FY 2024/25	Actual as at 31st December, 2024	Annual Target for FY 2025/26	Annual Target for FY 2026/27	Annual Target for FY 2027/28
				No. of Non-uniformed officers recruited for NPS	1077	0	328	1000	1000
				% of appointments finalized	100	100	100	100	100
				No. of promotions processed	3,450	3,233	4140	4968	5962
				% of transfer & secondment requests processed	100	100	100	100	100
				% of disciplinary cases adjudicated	100	100	100	100	100
				% of appeals adjudicated	100	0	100	100	100
				% of early retirements approved	100	100	100	100	100
				No. of medical assessment reports done	-	-	1	1	1
			National Police Reform Services	% level of implementation of recommendation on leadership, oversight and accountability	-	-	70	20	10
				% level of implementation of recommendation on policy, legislative & institutional framework.	-	-	70	20	10
				% level of implementation of recommendation on	-	-	70	20	10



S/NO	Programme:	Sub-Programme	Key Outputs	Key performance Indicators	Annual Targets(s) for FY 2024/25	Actual as at 31st December, 2024	Annual Target for FY 2025/26	Annual Target for FY 2026/27	Annual Target for FY 2027/28
				improvement of general welfare, terms and conditions of service, work and living environment					
				% level of implementation of recommendation on modernization programme/plan.	-	-	70	20	10
		<b>SP2</b> Counselling Management Services.	Counselling services	% of cases identified and counselled	100	100	100	100	100
				No. of regional and county offices/Counselling units established & operationalized	3	0	20	15	7
		<b>SP 3</b> Administration and standards setting	Administration Services	No of NPS compliance Audit reports	2	0	4	4	4
				No. of HR Module automated	1	1	4	4	4
				% of complaints received and processed	100	100	100	100	100

## **5. CONCLUSION**

The National Police Service Commission sincerely appreciates the engagement with the Senate Standing Committee on Finance and Budget in reviewing the 2025 Budget Policy Statement. The Commission remains committed to strengthening governance, enhancing police welfare, and improving service delivery within the National Police Service. To achieve these objectives, additional funding is required to address critical underfunded areas, including the recruitment of 10,000 police officers annually, automation of HR processes, decentralization of HR and counselling services, and implementation of the Maraga Taskforce recommendations.

The Commission implores the Committee's support in allocating additional resources under the 2025/26 budget estimates to facilitate these priority programs. Adequate funding will enable NPSC to effectively manage police human resources, enhance officers' well-being, and ensure the successful implementation of key reforms.

PETER LELEY, EBS  
**CS/CHIEF EXECUTIVE OFFICER**  
**NATIONAL POLICE SERVICE COMMISSION**



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# TEACHERS SERVICE COMMISSION



PRESENTATION TO THE FINANCE AND BUDGET COMMITTEE OF THE SENATE ON THE 2025 BUDGET  
POLICY STATEMENT

BY

DR. NANCY NJERI MACHARIA, CBS  
SECRETARY/CHIEF EXECUTIVE OFFICER  
TEACHERS SERVICE COMMISSION

10<sup>TH</sup> MARCH, 2025

## 1.0 Introduction

1.1. The Teachers Service Commission is established under **Article 237 (1)** of the Constitution as a constitutional Commission with primary functions being to:

- a. Register trained teachers;
- b. Recruit and employ registered teachers;
- c. Assign teachers for service in any public school or institution;
- d. Promote and transfer teachers;
- e. Exercise disciplinary control over teachers;
- f. Terminate the employment of teachers engaged in Public Service.

1.2. The Commission is further mandated Under **Article 237 (3)** of the Constitution to: -

- a. Review the standards of education and training of persons entering the teaching service;
- b. Review the national demand for, and the supply of teachers; and
- c. Advise the National Government on matters relating to the teaching profession.

1.3. On the other hand, section 11 of the Teachers Service Commission Act 2012 requires the Commission to: -

- a. Formulate policies to achieve its mandate;
- b. Provide strategic leadership and direction;
- c. Prescribe teaching standards and ensure compliance;
- d. Manage the teachers' payroll;
- e. Facilitate career progression & professional development;
- f. Monitor the conduct and performance of teachers; and do all such other things as may be necessary for the effective discharge of its functions and the exercise of its powers.

## 2.0 BACKGROUND

- 2.1. The Commission budget is being prepared in the second year of the implementation of the Strategic Plan 2023-2027. The number of teachers has increased by 46,000 and 20,000 on permanent and pensionable terms on internship terms respectively.
- 2.2. Implementation of CBC is currently at Grade 9 in Junior School and is expected to reach Grade 12 in the Medium Term. In addition, the 8-4-4 curriculum shall be phased out in 2027. Consequently, in 2026, the first cohort of CBC learners shall be joining Senior School. The Commission continues to retool teachers on CBC and CBA to prepare them for Grade 10 curriculum.
- 2.3. There have also been considerable investments in ICT infrastructure; server room has been upgraded to a tier III data center; the Commission has established a disaster recovery site at Konza Technopolis. Most of the equipment is already co-located.
- 2.4. The Commission with support from the World Bank, has been implementing two projects; Secondary Quality Improvement Project (SEQIP) and Kenya Primary Education Equity in Learning Programme (KPEEL). Through the SEQIP programme, the Commission has trained teachers on School Based Teacher Support System (SBTSS) and rolled out live streaming in 30 principal schools and 180 satellite schools. KPEEL project targets primary schools in all the counties to equalize learning opportunities for all learners. In addition, the project aims at piloting remote learning methodologies in sampled primary schools.



### 3.0 KEY POLICIES UNDERLYING THE EXPENDITURE CEILING IN THE 2025 BUDGET POLICY STATEMENT

3.1. The preparation of the budget is pursuant to the provisions of the Constitution of Kenya (Article 220), the PFM Act of 2012 (Section 35 (e) and 36) and the Treasury Circular 11 of 2024. These proposals have been prepared considering:

- i. Vision 2030
- ii. Medium Term Plan IV priorities;
- iii. The Bottom Up Economic Transformative Agenda (BETA) and;
- iv. The Commission's Strategic Plan 2023-2027;

### 4.0 ALLOCATION OVER THE MEDIUM TERM

4.1. The Budget policy statement provided allocations to the Commission over the medium term at Kshs. 382.278 Billion in FY 2025/26, Ksh 391.57 Billion in FY 2026/27 and Ksh 422.574 Billion in 2027/28 FY. This constitutes both current and development expenditure. The budget estimates per programme for both current and development is shown in table 1 and 2 below:

Table 1: Recurrent Expenditure over the Medium term

Economic Classification	Approved Estimates 2024/25 Kshs millions	2025/26 Kshs millions	2026/27 Kshs millions	2027/28 Kshs millions
Gross	347,493	381,823	390,253	421,500
AIA	658	658	658	658
NET	346,835	381,165	389,595	420,842
Compensation to employees	345,375	379,478	387,695	418,923
Transfer and Grants				
Other Recurrent	2,118	2,345	2,558	2,577
Of which				
<i>Utilities</i>	35	35	35	35
<i>Rent</i>	59	59	59	63
<i>Insurance</i>	148	148	148	148
<i>Subsidies</i>	0	0	0	0
<i>Gratuity</i>	0	0	0	0
<i>Contracted guards and cleaners</i>	35	35	35	37
<i>Others</i>	1,841	2,068	2,281	2,294

Table 2: Development Expenditure over the medium term

Description	Approved Estimate 2024/25	ALLOCATION		
		2025/26 Kshs millions	2026/27 Kshs millions	2027/28 Kshs millions
Gross	395	455	658	699
GOK	0	60	263	304
Loans	375	375	375	375
Grants	20	20	20	20
Local AIA	-	-	-	-

## 5.0 KEY TARGETS AND OUTPUTS FINANCED UNDER THE BPS

5.1. Some of the key programmes that have been funded with in these estimates include:

- i. Recruitment of 20,000 teachers on permanent and pensionable terms in 2025/26 FY and the medium term



- ii. Inducting the newly recruited teacher and heads of institutions on mentorship and coaching.
- iii. Competitive promotion of about 20,000 teachers
- iv. Training teachers on Performance management (Performance Contracting and Teacher Performance Appraisal and Development)
- v. Train at least 6,000 heads of Institutions and BOMs on management of discipline cases
- vi. Undertake retooling of at least 120,000 teachers on Competency Based Curriculum
- vii. Undertake training of 600 secretariat staff on different topical areas
- viii. Digitize 20,000 teacher files per year
- ix. Connect at least 114 sub-counties to internet and layout a local area network

PART E: SUMMARY OF THE PROGRAMME KEY OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2025/26-2027/28									
Programm e	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Actual Achievemen ts 2023/2024	Target (Baselin e)	Target	Target	Target
				2023/24		2024/25	2025/202 6	2026/202 7	2027/202 8
PROGRAMME 1: TEACHER RESOURCE MANAGEMENT; Improved learning outcomes in basic public learning institutions									
Sub Programm e 1: Teacher	STAFFING	Teaching services	Number of teachers recruited (p&p)	-	-	6,000	-	2000	2000
			Number of intern teachers recruited	2000	2000	-	2,000	2,000	2,000

**PART E: SUMMARY OF THE PROGRAMME KEY OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2025/26-2027/28**

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Actual Achievements 2023/2024	Target (Baseline)	Target	Target	Target
				2023/24		2024/25	2025/2026	2026/2027	2027/2028
Management – Primary	KPEEL		Number of teachers trained on ICT integration	23,000	60	23,000	50,000	50,000	-
			Number of teachers trained on remote learning methodologies	23,000	60,920	23,000	50,000	50,000	-
			Number of Master Trainers and TOTs trained on TIMEC	1700	797	1,700	1,700	1,700	-
			Number of teachers Inducted Mentored and Coached on TIMEC	19,000	10,673	19,000	45,000	12,000	-
			Number of schools livestreaming lessons	-	-	-	100	100	100
			Number of schools monitored on implementation of TIMEC programme	-	-	705	1,500	235	-
			Number of newly recruited teachers, interns and HOIs inducted on TIMEC	23,374	23,633	23,374	47,000	44,000	-
	STAFFING	Teaching services	Number of teachers promoted	4,000	17,914	4,000	12,000	12,000	12,000
Sub Programme 2: Teacher	STAFFING	Teaching services	Number of teachers recruited P&P	-	-	40,000	20,000	18,000	18,000
			Number of interns recruited	18,000	18,000	20,000	18,000	18,000	18,000

**PART E: SUMMARY OF THE PROGRAMME KEY OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2025/26-2027/28**

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Actual Achievements 2023/2024	Target (Baseline)	Target	Target	Target
				2023/24		2024/25	2025/2026	2026/2027	2027/2028
Management – Secondary	SEQIP		Number of teachers trained SBTSS	25,000	25,000	25,000	-	-	-
			Number of teachers trained Peer to peer support	6,500	6,500	6,500	-	-	-
			Number of schools livestreaming lessons	180	180	180	-	-	
	STAFFING		Number of teachers promoted	1,920	18,302	1,920	8,000	8,000	8,000
Sub Programme 3: Teacher Management - Tertiary	STAFFING	Teaching services	Number of tutors trained	1,100	1100	1100	1,100	1,100	1,100
			Number of tutors promoted	-	288	200	200	200	200
PROGRAMME 2: GOVERNANCE AND STANDARDS; Quality teaching service									
Sub Programme 1: Quality assurance and standards	TPM	Teaching services	Percentage of teachers appraised on TPAD	100%	92.48%	100%	100%	100%	100%
			Percentage of PC implementation by learning institutions	100%	100%	100%	100%	100%	100%
			Number of field officers sensitized on the revised TPAD	1200	1177	600	100	100	100
			Number of Teachers trained on PC and TPAD	50,000	5218	-	52,000	24,000	24,000



**PART E: SUMMARY OF THE PROGRAMME KEY OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2025/26-2027/28**

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Actual Achievements 2023/2024	Target (Baseline)	Target	Target	Target
				2023/24		2024/25	2025/2026	2026/2027	2027/2028
			Percentage of schools assessed on TPAD and PC implementation	-	-	-	50%	50%	50%
Sub programme 2: Teacher Professional Development	TDM	Teaching Services	Number of field officers trained on management of discipline cases	150	337	150	150	150	150
			Number of heads of institutions & BOMs trained on Management of Discipline cases.	6,000	11,992	6,000	6,000	6,000	6,000
			Percentage of registered Discipline cases determined and finalized within three months	100%	84.25%	100%	100%	100%	100%
Sub Programme 3: Teachers Capacity Development	TPM	Teaching services	No. of teachers supported through institute for Teacher and Professional development	-	-	-	50,000	50,000	50,000
			No of additional in-service programme developed and rolled out	-	-	1	-	1	-
			No. of clusters teams trained on alternative modes of curriculum implementation	-	-	-	2,600	2,600	2,600
Sub Programme	QAS	Teaching services	Proportion of Teachers on TPD Modules	60%	30%	40%	40%	50%	60%

**PART E: SUMMARY OF THE PROGRAMME KEY OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2025/26-2027/28**

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Actual Achievements 2023/2024	Target (Baseline)	Target	Target	Target
				2023/24		2024/25	2025/2026	2026/2027	2027/2028
e 3: Teachers Capacity Development			Number of teachers retooled in Competency Based Curriculum	90,000	60,642	50,000	40,000	40,000	40,000
PROGRAMME 3: GENERAL ADMINISTRATION AND SUPPORT SERVICES; Improved responsiveness to customer and stakeholder concerns									
Sub Programme 1: Policy Planning and Support Services	Administration Directorate	Administrative Services	No. of Vehicle Acquired	1	-	-	9	1	0
			No of speed boats acquired	1	0	-	-	-	-
			Number of County offices Constructed	2	2	-	3	-	3
			Number of policies reviewed	2	3	2	2	2	2
	Legal Services Directorate		Percentage completion of the review of TSC ACT	100%	50%	100%	-	-	-
			Percentage completion of the review of the CORT	0	0	0	50%	100%	N/A
			Number of legal audits conducted	-	-	1	-	-	1
	HRM&D		Number of staff trained	450	1,612	450	600	600	600
	Operations Directorate	Administrative services	Number of newly recruited staff inducted	870	1300	120	50	50	50
			Number of CSOs' appraised using the new CSO appraisal tool	-	-	-	1,300	1,300	1,300

PART E: SUMMARY OF THE PROGRAMME KEY OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2025/26-2027/28									
Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Actual Achievements 2023/2024	Target (Baseline)	Target	Target	Target
				2023/24		2024/25	2025/2026	2026/2027	2027/2028
Sub programme 2: Teacher Professional Development	Field Administrative services	Administrative Services	Number of vehicles procured	8	-	8	30	30	30
			Percentage of registered Discipline cases determined and finalized within three months	100%	82.2%	-	-	-	-
			Percentage of schools assessed on Compliance to Teaching Standards	-	-	100	100	100	100
Sub Programme 3: Automation of TSC Operations	ICT	Administrative services	Number of employee Records Digitized	100,000	45,281	46,000	20,000	20,000	20,000
			Number of computers/Laptops procured	200	-	200	200	200	200
			Percentage Completion of Tier III data center	100%	100%	-	-	-	-
			Number of Field offices on Local Area Network (LAN)	13	13	5	-	-	-
			Number of systems integrated	1	1	1	1	1	1
			No. of Sub-Counties with internet connectivity, multifunctional printers and LAN	-	-	59	114	114	113
			No. of systems centralized in the data warehouse	-	-	1	-	-	-



PART E: SUMMARY OF THE PROGRAMME KEY OUTPUTS, PERFORMANCE INDICATORS AND TARGETS FOR FY 2025/26-2027/28									
Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target	Actual Achievements 2023/2024	Target (Baseline)	Target	Target	Target
				2023/24		2024/25	2025/2026	2026/2027	2027/2028
			Percentage development of TSC ERP	-	-	10%	30%	30%	30%

## 6.0 KEY TARGETS AND OUTPUTS NOT FINANCED UNDER THE BPS

6.1. Some of the key programmes that have not been provided for in the budget policy statement ceilings for the Commission include:

- i. Underfunding of the personnel emolument requirement at Kshs. 11.59. Billion. *— is it for those still in service?*
- ii. Dispensation of discipline cases underfunded by Kshs. 49 Million.
- iii. Full allocation for Medical, Group Personal Accident and WIBA. This has been funded at 50% of the current contract.
- iv. Procurement of motor vehicles for the sub counties at a cost of Kshs 720 Million.
- v. The proposed Collective bargaining agreement.

## **7.0 CAPITAL PROJECTS IMPLEMETATION**

During the FY 2025/26 and the Medium term the Commission will continue to implement the Kenya Primary Equity in Learning Programme and start the construction of county offices in Kwale, Kitui and Murang'a county. These will enhance service delivery in the field offices.

I thank you most sincerely for the opportunity to appear before you.

**THANK YOU.**



**ETHICS AND ANTI-CORRUPTION COMMISSION**

**2025 BUDGET POLICY STATEMENT (BPS)  
REPORT SUBMITTED TO THE SENATE FINANCE AND BUDGET COMMITTEE**

**Four Points by Sheraton  
JKIA, Nairobi**

=====  
**Monday  
10<sup>th</sup> March 2025**  
=====

**2025 BUDGET POLICY STATEMENT (BPS) REPORT TO THE SENATE  
FINANCE AND BUDGET COMMITTEE**



## Introduction

The Ethics and Anti-Corruption Commission (EACC) is a statutory body established under the Ethics and Anti-Corruption Commission Act of 2011. The Act was enacted pursuant to the requirement of **Article 79** of the Constitution of Kenya, 2010.

The mandate of the Commission is to combat and prevent corruption, economic crime and unethical conduct in Kenya through law enforcement, prevention, public education, promotion of standards and practices of integrity, ethics and anti-corruption.

The Commission also derives its statutory mandate from a number of other statutes namely, *the Anti-Corruption and Economic Crimes Act of 2003, the Leadership and Integrity Act, 2012, the Public Officer Ethics Act, 2003 and the Anti-Bribery Act, 2016* among others.

The Commission received a letter **Ref. No. SEN/DSEC/F&B/2025/014(m)** dated **6<sup>th</sup> March 2025** by the Senate Standing Committee on Finance and Budget to provide information on **2025 Budget Policy Statement (BPS)**.

## Areas covered by the Report

The Commission submits information covering the following areas:

1. Implementation Status of the Financial Year 2024/25 budget as at 31st December 2024;
  - a. Cumulative Financial Performance;
  - b. Actual outputs achieved relative to the approved targets - Annex 1;
  - c. Status of Capital Projects - Annex 2;
2. Key Policies underlying the expenditure ceilings in the 2025 Budget Policy Statement;
3. Performance targets linked to the policies and programmes in the Budget Policy Statement - Annex 1;
4. List of projects and respective expenditure allocations - Annex 2.
5. Unfunded/ Underfunded areas

## 1. Implementation Status of the Financial Year 2024/25 budget as at 31st December 2024

### a.) Cumulative Financial Performance

#### i. FY 2024/2025 Recurrent Budget

The Commission received Recurrent Exchequer Disbursements of **Kshs 1,944,705,750** for the FY 2024/2025 as of 31st December 2024 against a Budget of **Kshs 4,113,630,000** representing a collection level of **47%**.

#### ii. FY 2024/2025 Development Budget

The Commission received exchequer funding of **Kshs 11,951,575** as at **31st December 2024** and a commitment of **Kshs 18,048,425** against an approved budget of **Kshs 30,000,000** which represents **100%** absorption.

#### iii. Actual Expenditure by Vote and Programme

##### Vote: 1271 Programme: Ethics and Anti- Corruption

The Commission overall budget absorption is **Kshs 2,184,581,564** which represents **53%** against an approved Budget of **Kshs 4,143,630,000** as at **31st December 2024**.

The Summary of Financial Performance is provided in **Table 1:**

**Table 1: Summary for Financial Performance for FY 2024/25 - Recurrent and Development Budget**

Development Budget				
Description	Approved Budget	Actual Expenditure (Kshs)	Balance	Absorption
	(Kshs)		(Kshs)	%
Recurrent Budget				
Personnel Emoluments	2,537,086,384	1,227,804,779	1,309,281,605	48%
Operations & Maintenance	1,576,543,616	944,825,210	631,718,407	60%
Sub Total	4,113,630,000	2,172,629,989	1,941,000,011	53%
Development Budget				
Development	30,000,000	29,999,998	2	100%
Total Budget	4,143,630,000	2,184,581,564	1,941,000,013	53%



## **b.) Actual outputs achieved against approved targets**

The Commission achieved the following targets as at 31<sup>st</sup> December 2024. The detailed performance is analysed in **Annex 1**;

- i. EACC completed **103** cases and files forwarded to the Director of Public Prosecutions (DPP) with appropriate recommendations.
- ii. EACC also undertook proactive investigations resulting into disruption of corruption networks and averting public loss of approximately **Kshs. 8 Billion**.
- iii. The Commission recovered unexplained and corruptly acquired assets valued at approximately **Kshs. 1.47 Billion**.
- iv. The Commission provided **53** advisories to Ministries, Departments and Agencies (MDAs) on prevention of Bribery and Corruption.
- v. The Commission also conducted **3** system examinations and **14** follow-up assessments reports on the implementation of system review recommendations in public institutions aimed at identifying and mitigating corruption loopholes
- vi. The Commission conducted general sensitizations on ethics, integrity and good governance in which **182** persons were trained. Sensitization was done in **59** institutions of learning, an estimated **3** million people were reached.

## **c.) Status of Capital Projects**

The Commission had **two projects** financed by the Government of Kenya as follows;

### **i. Refurbishment and Extension of the EACC Headquarter**

It is estimated to cost **Kshs 828,195,000** while the actual cost of the project as at **31<sup>st</sup> December 2024** is **Kshs 122,966,234**. The remaining project cost to completion is thus **Kshs 705,228,766** which the Commission will continue pursue to get funding in order to complete other phases of the project.

Currently the project is in phase two (2) with contract sum of **Kshs 228,179,605**.

The Project phase is estimated to be completed by end of **March 2025**, hence as per the contract the balance is **Kshs 115,075,521**.

### **ii. Automation of the EACC Business Processes**

This is projected at a cost of **Kshs 1,599,000,000** and the actual cost of the project as at **31<sup>st</sup> December 2024** is **Kshs 19,317,090**. The remaining



project cost to completion is **Kshs 1,579,682,910**. However, there was no budget allocation in the FY 2024/2025.

**Table 2: Summary of Development Projects**

Project Title	Source of funds	Estimated value of the project	Revised Budget FY 2024/25	Actual Cumulative Expenditure	Percent of completion	Remarks/ Challenges
Refurbishment of EACC Headquarters	GOK	828,195,000	30,000,000	122,966,234	15%	Ongoing project
Automation of business processes	GOK	1,599,000,000	-	19,317,090	1%	No budget FY 2024/25
<b>Gross Expenditure</b>		<b>2,427,195,000</b>	<b>30,000,000</b>	<b>142,283,324</b>		
<i>Less: AIA</i>		-	-	-		
<b>Net Expenditure</b>		<b>2,427,195,000</b>	<b>30,000,000</b>	<b>142,283,324</b>		

## 2. Key policies underlying the expenditure ceilings in the 2025 Budget Policy Statement

### a.) The key policies

The Commission is one of the Sub-sectors under the Governance, Justice, Law and Order (GJLO) Sector. Its mandate is to combat and prevent corruption, economic crime and unethical conduct in Kenya through law enforcement, prevention, and public education, promotion of standards and practices of integrity, ethics and anti-corruption. In doing so, the Commission is guided by the following legal and policy framework among others;

#### i. Legislations

- The Constitution of Kenya, 2010
- The United Nation Convention against Corruption
- Ethics Anti-Corruption Commission Act, 2011
- Leadership and Integrity Act, 2012
- Anti-corruption and Economic Crime Act, 2003
- The Public Finance Management Act, 2012 and the Regulations

#### ii. Policies and Guidelines

- The EACC Strategic Plan 2023-2028;
- The Corporate Services Policies and Procedure Manual, 2020;

- Salary and Remuneration Commission Circulars e.g. Compensation to employees, Allowances etc;
- The Presidential Executive Order No. 1 of 2023
- The National Treasury Circulars.

## b.) Expenditure ceiling in the budget policy statement

### Proposed Budget Allocation by Economic Classification for FY 2025/26

**Table 3: Analysis of Programme Expenditure by Economic Classification (Kshs million)**

CLASSIFICATION Recurrent Budget	APPROVED BUDGET	REQUIREMENTS	ALLOCATIONS
	2024/25	2025/26	2025/26
Gross	4,113.63	7,983.08	4,313.82
AIA	13.7	13.7	13.7
Net	4,099.93	7,969.38	4,300.12
Compensation to Employees	2,537.59	2,915.52	2,581.74
Grants and Transfers	-	-	-
Others	1,576.04	5,053.86	1,732.08
<i>of which for others</i>			
Utilities	22.92	20.95	24.27
Rent	95.24	98.22	98.22
Insurance	281.99	281.99	262.78
Subscription	9	9	9
Gratuity	28.85	28.94	28.94
Contracted Guards and Cleaning Services	14.09	14.09	14.09
Fringe Benefit	30.96	30.96	30.96
Commissioners Allowances	24.04	24.04	24.04
Operations & Maintenance(O&M)	1,130.94	4,607.67	1,239.78
<b>Development Budget</b>	30,000,000	462.42	100

## 3. Performance targets linked to the policies and programmes in the Budget Policy Statement

The Commission will investigate corruption, economic crimes and unethical violation, trace for recovery of corruptly acquired assets, unexplained assets and irregularly obtained benefits, prevent corruption through strengthening of systems, disruption of corruption networks and general education of the public on the dangers of corruption.



The following interventions and Strategic focus will be prioritised;

- i. **Budget analysis and Monitoring of capital intensive projects.** The Commission will prioritize budget analysis and intensify monitoring of capital intensive projects at both the national and county levels. The focus will be timely detection for deterrence and prevention of corruption in the identified projects. The operational budget allocation has been enhanced to cater for the activities. The Commission being a sub-sector under the Governance, Justice, Law and Order sector (GJLOs) supports the BETA for improved governance with a target of zero tolerance to corruption, economic crimes and unethical conduct.

The Commission has a crucial role under the Bottom-up Economic Transformation Agenda (BETA) in ensuring prudent use of public resources by investigating misuse of public funds and recovering corruptly acquired and unexplained assets that may be arise from misappropriation in the process of implementation of Government projects.

- ii. **Asset tracing and recovery of unexplained assets.** The Commission will intensify investigations on unexplained and corruptly acquired assets by profiling and undertaking lifestyle audits on public officers. The activities are catered for under the operations budgets of the enforcement directorates in the Commission.

The attainment of the Commission's mandate to support the BETA will be underpinned by enhanced legal and regulatory framework, resource allocation that will strengthen the fight against corruption in the country, implement reforms on good governance and enhance the capacity to recover unexplained and corruptly acquired assets.

- iii. **Enhanced focus on Bribery at service points.** The Commission will deploy and intensify surveillance to enhance detection and timely interventions at service delivery points providing essential services prone to corruption. The activities are catered for under the investigation budget (Operational Budget) of the commission.

- iv. **Collaboration with Regulatory and Oversight agencies on corruption prevention.** The Commission will collaborate closely with regulatory and oversight agencies to complement the Commission's efforts in preventing corruption. This collaboration will leverage the agencies' inbuilt enforcement and



compliance mechanisms to strengthen corruption prevention. The activities are catered for under Prevention Budget (Operations Budgets).

The Commission's key performance targets linked to Ethics and Anti-Corruption Programme and projects for FY 2025/26 are provided in Annex 1.

The highlights include:

- i. To finalize and forward to the Office of the Director of Public Prosecutions (ODPP) a total of **431 files** on corruption and economic crime;
- ii. Recover public assets (cash, moveable and immovable assets) valued at approximately **Kshs. 3.9 Billion**;
- iii. Avert possible loss of approximately **Kshs. 8 Billion** through proactive investigation and disruption of corruption networks.
- iv. Conduct **90** investigations on ethical Breaches.
- v. Conduct Public awareness on the dangers of corruption & unethical behaviors and reach an estimate of **30 million** people.

#### 4. List of projects and respective expenditure

The Commission has **two projects** financed by the Government of Kenya as follows;

- i. Refurbishment and Extension of the EACC Headquarter
- ii. Automation of the EACC Business Processes

**Table 4: Summary of Development Projects**

Project Title	Source of funds	Estimated value of the project	Approved Budget FY 2024/25	Actual Cumulative Expenditure	Percent of completion	Remarks/ Challenges
Refurbishment of EACC Headquarters	GOK	828,195,000	30,000,000	122,966,234	15%	Ongoing project
Automation of business processes	GOK	1,599,000,000	-	19,317,090	1%	No budget FY 2024/25
<b>Gross Expenditure</b>		<b>2,427,195,000</b>	<b>30,000,000</b>	<b>142,283,324</b>		
<i>Less: AIA</i>		-	-	-		
<b>Net Expenditure</b>		<b>2,427,195,000</b>	<b>30,000,000</b>	<b>142,283,324</b>		

## 5. Unfunded /Underfunded areas

The Commission requests the support of the Committee members for allocation of additional funds to support implementation of its mandate.

### FY 2025/26 Budget

**Table 5: Unfunded /Underfunded areas**

UNFUNDED/ UNDERFUNDED ANALYSIS	
UNFUNDED/UNDERFUNDED AREAS	AMOUNT(KSHS)
<b>Recurrent Budget</b>	
a. Recruitment of staff as per approval of the National Treasury	304,842,600
b. Core Mandate Operations on Law enforcement Legal & Investigation Services, preventions, education	220,100,000
C. Post-Retirement Medical Scheme	200,000,000
<b>Total</b>	<b>724,942,600</b>
<b>Development Budget</b>	
Phase III on 2 <sup>nd</sup> & 3 <sup>rd</sup> Floor Refurbishment unfunded works	164,244,090
<b>Total</b>	<b>164,244,090</b>
<b>Grand Total</b>	<b>889,186,690</b>

- i. The Commission requests for resource allocation of **Kshs 304,842,600** for staff recruitment

The Commission has an approved staff establishment of **1,508 employees**. However, the Commission is currently operating at 50% of its establishment with an in post of **781 employees**. The Commission is faced with more sophisticated forms of corruption which require highly skilled professionals and specialized tools and techniques to counter the vice hence the need for the required funding for recruitment.

- ii. The Commission requests for additional funding of **Kshs 220,100,000**.  
The Commission has been operating sub-optimally due to financial constraints especially on operations.

The Commission has its **Strategic Plan (SP) for the period 2023–2028** that has an elaborate plan on its activities as per the statutory mandate in the fight against corruption in Kenya. The delivery will require resource allocation for efficient and effective operations. It is worthy to note that during the Sector resource bidding, the Commission submitted a budget request amount of **Kshs**

**8,445.5 Billion** comprising Recurrent Budget Kshs 7,983.08 Billion and Development Budget Kshs 462.42 million for FY 2025/26 resulting to a budgetary shortfall of Kshs 3.669.25 billion.

- iii. The Commission requests for additional budget of **Kshs 200 million** to operationalize the Post-Retirement Medical Scheme for staff. The fund will be the seed money for the scheme.
- iv. The Commission request for consideration of additional funding towards Refurbishment of Integrity Centre in the FY 2025/26 of **Kshs 164,244,090** for phase 3.

The project has been ongoing since FY 2018/19 but greatly affected by inadequate budgetary allocation. The completion will resolve the issue of space constraint and provide a conducive working environment for the Commission.

In total, the Commission seeks consideration of **Kshs 889,186,690** in the FY 2025/26; that is, recurrent budget of **Kshs 724,942,600** and **Kshs 164,244,900** for the Development.

**Dated this Monday, 10<sup>th</sup> day of March 2025**

=====

**Abdi Mohamud, MBS**  
**Secretary/Chief Executive Officer**  
**Ethics and Anti-Corruption Commission**



## 'Annex 1'

## ETHICS AND ANTI-CORRUPTION COMMISSION

For FY 2024/25 as at 31<sup>st</sup> December 2024

Programme: Ethics and Anti - Corruption Commission

Programme Objective: To promote integrity and combat corruption through law enforcement, prevention and education.

Programme	Sub-Programme	Key Outputs	Key Performance Indicators	Target (s) 2024/25	Actual Achievement as at 31 <sup>st</sup> December 2024	Annual Target FY 2025/26	Annual Target FY 2026/27	Annual Target FY 2027/28	Remarks
Ethics and Anti-Corruption	Ethics and Anti-Corruption	Corruption investigation services	Number of corruption and economic crimes investigations completed	424	103	431	436	443	Project based investigations approach and majorly high value files that consumed more time.
			Number of unethical violation investigations completed	85	50	90	100	110	Increased emerging issues on fake certificates.
			Value (Kshs in billion) of public funds loss averted	8	8	8	9	10	High value cases.
		Assets tracing and recovery services	Value(in billions) of illegally and unexplained assets preserved	2.1	1	2.2	2.3	2.4	The potential targeted cases for disruption.
			Value (Ksh in billion) of corruptly acquired assets, unexplained wealth and irregularly obtained benefits recovered	3.7	1.47	3.9	4.1	4.3	Target tracing & recovery of high value assets.

		Public education and awareness	Number in millions of persons reached	30	3	30	30	30	Public outreach to sensitize people on dangers of corruption & unethical behaviours
			No. of state and non-state institutions reached	72	23	85	72	70	Limited resources
		Systems Reviews services	No of systems review reports	5	3	7	9	11	Follow up on the system reviews done as well as initial reviews.
			No of follow-up assessments reports on the implementation of system review recommendations	14	5	14	14	14	Completion of system to various public entities.
		Anti-corruption training services	No of persons trained on ethics and integrity	120	182	150	170	180	Functional NIACA
			Number of institutions of learning reached	300	59	350	400	450	Limited resources
		Ethics compliance services	No. of institutions supported on implementation of gifts , donations, and conflict of interest registers	10	11	10	10	10	Support done on concurrently on Counties between Executive and Assemblies.

**ANNEX 2: IMPLEMENTATION STATUS OF DEVELOPMENT PROJECTS DETAILS FOR 1ST HALF OF FY 2025/26**

ETHICS AND ANTI-CORRUPTION COMMISSION																						
Project	Financing		Geographic location		Timeline		Actual Cumulative Expenditure up to 31st December 2024		Outstanding Cost as at 31st December 2024		%Project completion (physical) as at 31st December 2024	Approved Estimates FY 2024/25		Actual Expenditure for FY 2024/25 as at 31st December 2024		Proposed Allocation FY 25/26		Proposed Allocation for FY 26/27		Proposed Allocation FY 2027/28 Budget		Remarks
	GOK	Foreign	County	Sub-County	Start Date	Expected Completion Date	Gok	Foreign	GOK	Foreign		GOK	Foreign	GOK	Foreign	GOK	Foreign	GOK	Foreign	GOK	Foreign	
Refurbishment of EACC Headquarters	828.19	-	NRB	NRB	2018/19	2027/28	122.97	-	705.98	-	15%	30	-	29.99	-	100	-	232.6	-	364.13	-	
Automation of business processes	1,599.00	-	NRB	NRB	2019/20	2029/30	19.32	-	1579.68	-	1%	-	-	-	-	-	-	-	-	-	-	
Totals	2,427.19	-					142.29		2,285.66	-		30	-	29.99		100	-	232.6	-	364.13	-	



## OFFICE OF THE CONTROLLER OF BUDGET



REPUBLIC OF KENYA

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10<sup>th</sup> March 2025

J.M. Nyegenye, CBS  
Clerk of the Senate  
P.O Box 41842-00100  
Nairobi

Dear

*Mr Nyegenye,*

### BUDGET POLICY STATEMENT(BPS) 2025

Reference is made to your letter Ref: SEN/DSEC/F&B/2025/014(k) dated 6<sup>TH</sup> March 2025.

I was invited to submit any representations or recommendations that I may have regarding the 2025 BPS. Further, we were requested to submit proposals on the funding required to be allocated by Parliament to enable the effective performance of this office.

I take note of Article 249(3) of the Kenyan Constitution which *mandates that "Parliament allocate adequate funds to enable each commission and independent office to perform its functions, and that the budget of each commission and independent office be a separate vote"*. However, we are yet to receive a copy of the resolutions of the Midterm Assessment and Forth Session Planning Retreat held on 5<sup>th</sup> February 2025.

The purpose of this letter is to forward the report as highlighted below;

### **1. IMPLEMENTATION STATUS OF THE FINANCIAL YEAR 2024/25 BUDGET AS OF 31<sup>ST</sup> DECEMBER 2024**

Annex 1A and Annex 1 B provide a summary of cumulative financial performance and actual outputs achieved relative to the approved FY 2024/2025 targets, respectively. The OCOB does not have any capital projects in its budget or new projects introduced during the budget preparation process.

## **2. KEY POLICIES UNDERLYING THE EXPENDITURE CEILINGS IN THE 2025 BPS**

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A summary of key policies underlying the expenditure ceilings is as per the attached **Annex 2**

## **3 PROPOSED BUDGET ESTIMATES FOR THE FINANCIAL YEAR 2025/2026**

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During the FY 2025/26 budget preparation, the OCOB tabled a budget of Kshs1.6 billion to the Public Administration and International Relations (PAIR) sector. The figure was subsequently revised downwards to Kshs. 777.5 million as per the Budget Policy Statement 2025. The detailed analysis is as per the attached **Annex 3A** and **Annex 3B**.

- a) Status Report on the Proposed Budget Estimates FY 2025/26(Financial) (**Annex 3A**)
- b) Notes to the Medium-Term Expenditure (MTEF) Programme, Projects and Activities earmarked for implementation in the proposed Budget FY 2025/26 budget (**Annex 3B**)

Yours *Sincerely,*



**FCPA Dr. Margaret N. Nyakang'o CBS**  
**CONTROLLER OF BUDGET**

# OFFICE OF THE CONTROLLER OF BUDGET



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## REPORT TO THE STANDING COMMITTEE ON FINANCE AND BUDGET TO SUBMIT REVIEWS

ON

**BUDGET POLICY STATEMENT 2025**

**10<sup>TH</sup> MARCH, 2025**



					ANNEX 1A
OFFICE OF THE CONTROLLER OF BUDGET					
ANALYSIS OF BUDGET FOR THE PERIOD FROM JUL-24 TO DEC-24					
Head	TITLE AND DETAILS	FY 2024/25 Printed Estimates	Actual Expenditure As at 31st Decemeber 2024	% of utilization	Remarks
2110100	Basic Salaries - Permanent Employees	325,307,748.00	117,530,424.00	36%	
2110200	Basic Wages - Temporary Employees	800,000.00	421,130.00	53%	
2110300	Personal Allowances paid as part of Salary	127,843,438.00	51,445,734.00	40%	
2120100	Employer Contributions to Compulsory National Social Security Schemes	48,748,814.00	22,849,294.00	47%	(1) SRC. (2) Source: Tarek
2210200	Communication, Supplies and Services	8,039,840.00	1,396,812.00	17%	(3) Annex 3B.
* 2210300	Domestic Travel and Subsistence, and Other Transportation Costs	12,046,896.00	10,030,700.00	83%	(167.5m request)
2210500	Printing , Advertising and Information Supplies and Services	42,766,248.00	12,500,717.00	29%	Procurement process on going
2210600	Rentals of Produced Assets	17,697,280.00	8,429,830.00	48%	The rent for NBK for half year upto Dec2024 was paid
2210700	Training Expenses	5,976,000.00	3,639,037.00	61%	
2210800	Hospitality Supplies and Servi	5,554,020.00	2,490,541.00	45%	Procurement process on going
2210900	Insurance Costs	34,080,290.00	352,215.00	1%	The expenditure will be incurred in 4th quarter on renewal of contract
2211000	Specialised Materials and Supp	700,000.00	29,590.00	4%	To be incurred in 3rd & 4th quarter
2211100	Office and General Supplies and Services	5,215,306.00	712,966.00	14%	Procurement process on going
2211200	Fuel Oil and Lubricants	2,844,800.00	39,680.00	1%	Procurement process on going
2211300	Other Operating Expenses	28,904,801.00	10,847,693.00	38%	
2220100	Routine Maintenance - Vehicles	2,330,000.00	896,406.00	38%	Procurement process on going
2220200	Routine Maintenance - Other Assets	1,386,800.00	223,596.00	16%	Procurement process on going
2710100	Government Pension and Retirement Benefits	24,134,616.00	1,377,448.00	6%	To be paid in 3rd & 4th quarter when the contracts end
* 3111000	Purchase of Office Furniture and General Equipment	4,300,000.00		0%	Procurement process on going
* 3111100	Purchase of Specialised Plant, Equipment and Machinery	5,575,000.00		0%	Procurement process on going

	TOTAL	704,251,897.00	245,213,813.00	35%	

**NON-FINANCIAL PERFORMANCE FOR 1<sup>ST</sup> HALF OF FY 2024/25**

Program me	Sub-Programme	Key Output	Key Performan ce Indicator	Annual Target(s)	Actual achievem ent as at 31st Decembe r, 2024	Annu al Targ et for FY 2025/ 26	Annu al Targ et for FY 2026/ 27	Annu al Targ et for FY 2027/ 28	Remarks
Control and Manage ment of Public finances	1) Authorization of withdrawal from public Funds	Timely Approval of Exchequer Requests	No. of days taken to review, and process requests for the withdrawal of funds (Consolidat ed Fund, Judiciary Fund, Equalizatio n Fund, County Revenue Funds)	1	1	1	1	1	Exchequer requisitions were processed within 24 hours of submission
			Public Debt requisitions	115	115	140	140	140	
			Number of days taken to process Pensions and Gratuities files	4	4	4	4	4	An average of 30,000 files are processed annually



	2) 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	4	8	8	8	Annual NG & CG FY 2023/24 and 1 <sup>st</sup> quarter NG& CG FY 2024/2025
			No. of special County-specific budget implementation review reports prepared county-specific budget implementation review reports prepared	188	94	188	188	188	The reports were prepared for each county but not published or publicized due to budgetary constraints
			No. of quarterly popular versions of the National	8	0	8	8	8	The reports were not prepared due to budgetary constraints

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(2) *house* *...*

			and County government s BIRRs published						
		Public sensitization forums on budget implementation	No. of public sensitisation forums.	2	0	4	4	4	The sensitization forum has not been conducted due to budgetary constraints
3)General Administration Planning and Support Services	Administrative Services	Performance Report prepared and submitted		100	30	100	100	100	To be submitted in quarter 3
		Implementation (%) of the Approved Human Resource Instruments		20	20	100	100	100	
		% Level of automation of withdrawal process of public funds (CoB Information Management System)		20	20	100	100	100	
	4) Research & Development	Planning, Monitoring and Evaluation Services	No. of Surveys and Research Reports completed	1	0	2	2	2	Research not done due to lack of funding

			and circulated						
			No. of M&E reports produced from County M&E exercises	47	14	47	47	47	Monitoring and evaluation on budget implementation was conducted in 14 counties in quarter 2 namely Turkana, Baringo, Makueni, Machakos, Bomet, Kitui, Lamu, West Pokot, Tana River, Mandera, Wajir, Garisa, Kajiado, Narok

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Financial  
CONSIDERATION -  
TO THE GP.



### **Key Policies Underlying Expenditure Ceilings in the 2025 Budget Policy Statement**

The 2025 Budget Policy Statement (BPS) provides information on the government key policies and the programmes to be implemented over the medium term to ensure the realisation of the policies. The identification and selection of government programmes is therefore informed by the government policies. The legislative and executive processes tasked with spearheading and the determination of the expenditure ceilings for the various Ministries, Departments and Agencies (MDAs), as contained in the 2025 BPS document, should therefore aim at the rationalisation of the expected benefits to be derived from the implementation of planned programs and the associated costs. To ensure a realistic budget that will facilitate the implementation of government programs and policies, there is a need for broad-based consultations among the relevant parties involved in the process. This approach will ensure important programs are prioritised for funding whilst those with less immediate impact to the society are considered afterwards.

As one of the two independent offices with the mandate to provide oversight over public funds, the Controller of Budget plays an important role in ensuring the implementation of government programmes and policies. The two key roles are as follows: -

- a) Article 228(5) of the Constitution mandates the Controller of Budget to ensure the prudent management of public funds at the national and county government levels by *authorising all withdrawals from the Public Funds to support the implementation of government programs.*
- b) Article 228(6) mandates the Controller of Budget to provide quarterly reports to each House of Parliament and to the President on the implementation of government programmes.

The 2025 Budget Policy Statement has highlighted a number of policies whose implementation will be directly dependent on the role of the Controller of Budget in the budget implementation process. Some of the three key policies include:

**Policy on the management of pending bills:** In the 2025 BPS, the government has underscored the need for a plan to pay all pending bills at the national and county government levels. Currently, pending bills at the national and county governments stands at Kshs 524.07 billion and Kshs. 180.52 billion respectively. This policy will mitigate the losses realised by those businesses that have provided goods and services to the government in the past. The Controller of Budget has continued to enforce compliance among county governments by requiring that all Counties submit pending bills payment plans at the beginning of every financial year in line with the National Treasury circular. There is also a need for constant monitoring and reporting on the pending bills status.

**Policy on the management of public sector wage bill:** the 2025 BPS has identified the reduction in the public sector wage bill as one of the key fiscal consolidation targets to be pursued by the government. The Controller of Budget has continued to monitor and report on the proportion of total revenues allocated to personnel emoluments by the national and county governments for compliance with relevant laws and regulations.

**Policy on the implementation of Development projects:** The fiscal consolidation policy as contained in the 2025 BPS provides for funds to complete ongoing development projects. Further the BPS provides for an elaborate process for the selection of new projects that will ensure only those projects with net positive returns are funded in the medium term. The Controller of Budget will continue to undertake monitoring and reporting on the implementation of government programs and projects at the county government level. Due to inadequate funding, the office has not been able to monitor the implementation of projects at the national government level.

From the foregoing, the budgetary provisions (refer to the COB budget limits in the 2024 BPS) will be vital in ensuring effective implementation and reporting on the implementation of government policies. It should be noted that, in subsequent years,

additional budgetary allocation to the office will be important in ensuring that the office plays a more expanded role in the realisation of the government policies and agenda.



## Summary of Key Unfunded Areas



The following unfunded areas were brought to the attention of the PAIR Sector for further consideration.

No	Item/Activity	Requirements (Kshs. million)	Allocation (Kshs. million)	Variance (Kshs. million)	Justification for Requirement
1	Personnel Emoluments	718.5	529.7	182.8	For the approved new staff grading structure
2	Publishing and Printing Services	96.0	43.1	52.9	Reporting role as outlined in article 228 (6) of the CoK, 2010
3	Monitoring & Evaluation	100.8	25.0	75.8	Monitoring and Evaluation Role as per article 228 (4) of the CoK, 2010. Article 204 Equalisation Fund, Article 206 Consolidated Fund, Article 207 Revenue Funds for County Government and Judiciary Fund under Article 173.
4	Public sensitisation role	68.1	7.00	61.1	Public Sensitization Role as per Section 39 (8) of the Public Finance Management Act, 2012
5	Rendering of advisories, Litigations, Arbitrations, Investigations, and Mediation to various state organs (Domestic Travel)	24.4	9.00	15.4	Advisory role as per Article 225(7) of the CoK, 2010
6	Amendments to the CoB Act, 2016 and development of CoB Regulations	102.0	0	102.0	To address legislative gaps and strengthen the OCoB mandate

	Automation of systems and development and Deployment of Controller of Budget Management Information System (COBMIS) and Exchequer Requisitions for efficiency	50	0	50	To reduce the turnaround time in the exchequer approval process and reporting
7	Organise and facilitate periodic capacity-building workshops to select staff from MDAs & County Governments	24	0	24	To sensitise them on the OCoBs procedures for approval of requisitions from public funds and reporting requirements
	Foreign Travel	15.3	0	15.3	Capacity building to enable OcoB staff to learn from countries with robust oversight mechanisms on budget implementation processes
	TOTAL	1,199.1	613.8	579.3	

Therefore, the COB seeks your approval for additional funding of Kshs.579.3 million in FY 2025/26.

FCPA Dr. Margaret Nyakang'o, CBS  
Controller of Budget.

OFFICE OF THE CONTROLLER OF BUDGET						
PROPOSED BUDGET FOR THE PERIOD FROM JUL-25 TO JUN-26						
Head	TITLE AND DETAILS	FY 2024/25 after Supplementary 1	FY 2025/26 OCOB Proposed Estimates (b)	FY 2025/26 BPS Estimates (c)	Variance (d) = (b)- (c )	Notes
2110100	Basic Salaries - Permanent Employees	325,307,748	414,512,568	341,302,148	73,210,420	
2110200	Basic Wages - Temporary Employees	800,000	800,000	800,000	-	
2110300	Personal Allowances paid as part of Salary	127,843,438	234,960,000	144,853,438	90,106,562	
2120100	Employer Contributions to Compulsory National Social Security Schemes	48,748,814	68,230,656	48,744,414	19,486,242	
<b>PERSONNEL EMOLUMENTS (PE)</b>		<b>502,700,000</b>	<b>718,503,224</b>	<b>535,700,000</b>	<b>182,803,224</b>	<b>1</b>
2210100	Utilities, Supplies and Services		50,000	50,000	-	
2210200	Communication, Supplies and Services	8,039,840	19,058,800	4,639,840	14,418,960	2
2210300	Domestic Travel and Subsistence, and Other Transportation Costs	12,046,896	176,601,401	9,046,896	167,554,505	3
2210400	Foreign Travel and Subsistence, and other transportation costs		15,380,300	-	15,380,300	4
2210500	Printing , Advertising and Information Supplies and Services	42,766,248	168,691,000	51,590,248	117,100,752	5
2210600	Rentals of Produced Assets	17,697,280	21,730,198	21,730,198	-	6
2210700	Training Expenses	5,976,000	55,512,100	4,476,000	51,036,100	7
2210800	Hospitality Supplies and Servi	5,554,020	42,819,800	2,054,020	40,765,780	8
2210900	Insurance Costs	34,080,290	69,814,654	69,814,654	-	9
2211000	Specialised Materials and Supp	700,000	3,482,000	950,000	2,532,000	10
2211100	Office and General Supplies and Services	5,215,306	13,602,000	5,215,306	8,386,694	11
2211200	Fuel Oil and Lubricants	2,844,800	7,240,000	2,844,800	4,395,200	12



2211300	Other Operating Expenses	28,904,801	128,872,618	39,445,462	89,427,156	13
2220100	Routine Maintenance - Vehicles	2,330,000	4,704,000	2,330,000	2,374,000	14
2220200	Routine Maintenance - Other Assets	1,386,800	7,815,000	1,386,800	6,428,200	15
2710100	Government Pension and Retirement Benefits	24,134,616	22,750,776	22,750,776	-	16
3110300	Refurbishment of Buildings		12,282,000	-	12,282,000	17
3110700	Purchase of Vehicles and Other Transport Equipment		56,068,300	-	56,068,300	18
3111000	Purchase of Office Furniture and General Equipment	4,300,000	35,624,800	2,000,000	33,624,800	19
3111100	Purchase of Specialised Plant, Equipment and Machinery	5,575,000	52,860,000	1,475,000	51,385,000	20
4110403	Housing loans to public servants		50,000,000		50,000,000	21
<b>TOTAL</b>		<b>704,251,897.00</b>	<b>1,633,462,971.80</b>	<b>777,500,000.00</b>	<b>855,962,971.80</b>	

## OFFICE OF THE CONTROLLER OF BUDGET



REPUBLIC OF KENYA

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### LIST OF MEDIUM-TERM EXPENDITURE (MTEF) PROGRAMMES, PROJECTS AND ACTIVITIES EARMARKED FOR IMPLEMENTATION IN THE FY 2025/26

#### 1. 2110100~2120100~ Personnel Emoluments Kshs. 535,700,000

To cater to salaries and allowances for all staff and employers' contributions to the pension scheme. There is a new staffing grading structure. The office has a deficit of Kshs. 182.8 million of approved but unfunded positions.

#### 2. 2210200~ Communication, Supplies and Services. Kshs. 4,639,840

To cater to telephone and internet costs and courier services for the office at both headquarters and the 47 county offices. We require additional funding of Kshs. 14.4 million

#### 3. 2210300 ~ Domestic Travel, Subsistence and Other Transportation Costs. Kshs. 9,046,896

To ensure public participation sensitisation, attend stakeholder engagements in public forums and county supervision, conduct parliamentary activities, conduct internal audits, conduct county and regional visits, monitor the budgeting cycle, and maintain exchequer records, we require additional funding of Kshs. 167.5 million.

#### 4. 2210400~ Foreign Travel and Subsistence, and Other Transport Costs. Kshs. 0

To cater for benchmarking to enable OcoB to learn from countries with robust oversight mechanisms on budget implementation processes and attend specialised training and international conferences. We require additional funding of Kshs. 15.3 million

#### 5. 2210500~ Printing, Advertising and Information Supplies and Services. Kshs. 51,590,248

To cater for the printing of Quarterly National Government Budget Implementation Review reports, Quarterly County Budget Implementation Review reports, Annual reports and financial statements in accordance with

Article 228(6) of the Constitution of Kenya, 2010 and PFM Act, 2012 Section 68(4) and to cater for public participation forums on budget implementation. We require additional funding of Kshs. 117.1 million

**6. 2210600~ Rentals of Produced Assets. Kshs. 21,730,198**

---

To cater for rent for headquarters office space at National Bank and the leasing of two county offices in Lamu & Tana River.

**7. 2210700~ Training Expenses Kshs. 4,476,000**

---

To cater for staff training and capacity building on continuous professional development. Team building and other group training. We require additional funding of Kshs. 51.0 million

**8. 2210800~ Hospitality Supplies and Services Kshs. 2,054,020**

---

The OCOB provides drinking water and tea to headquarters staff, county offices, and visitors during official consultative meetings, especially with the county governments. The economic item also caters for local and international continuous professional education conferences for the staff. We, therefore, require additional funding of Kshs. 40.7 million

**9. 2210900~ Insurance Costs Kshs. 69,814,654**

---

To cater to the insurance costs of medical coverage for staff, Group Personal Accident cover, Work Injury Benefits Act (WIBA), motor vehicle, and other office assets.

**10. 2211000~ Specialized Materials and Supplies Kshs. 950,000**

---

To cater for the purchase of education and library supplies and uniforms for staff. We require additional funding of Kshs. 2.5 million

**11. 2211100~ Office and General Supplies and Services Kshs. 5,215,306**

---

To purchase general office supplies at headquarters and the 47 County offices, we require additional funding of Kshs. 8.4 million to cover the shortfall and hire new staff.

**12. 2211200~ Fuel Oil and Lubricants Kshs. 2,844,800**

---

We require an additional Kshs 4.4 million to provide vehicle fuel during monitoring and evaluation, county visits, public participation sensitisation, and normal office operations.

**13. 2211300 - Other Operating Expenses Kshs. 39,445,462**

---



To cover monitoring and evaluation expenses, bank charges, staff membership subscriptions to professional bodies, legal fees, and contracted professional services, we require additional funding of Kshs 89.4 million.

14.        2220100 - Routine Maintenance -Vehicles and Other Transport Equipment Kshs. 2,330,000
- 

The office has an ageing fleet of vehicles, most of which have been used for over ten years. These funds are for motor vehicle repairs and maintenance. We require additional funding of Kshs. 2.3 million.

15.        2220200~ Routine Maintenance - Other Assets Kshs. 1,386,800
- 

To maintain office furniture, buildings, computers, and equipment, we require additional funding of Kshs 6.4 million.

16.        2710100 - Government Pension and Retirement Benefits. Kshs 22,750,776
- 

To cater for gratuity for senior staff whose contracts will end in FY 2025/26.

17.        3110300~ Refurbishment of Buildings Ksh. 0
- 

To cater to office partitioning and painting of new office space at National Bank, we require additional funding from Kshs.12.3 million.

18.        3110700~ Purchase of Vehicles and Other Transport Equipment Ksh.0
- 

The office has an ageing fleet of vehicles over 13 years old. They are costly to maintain for the vehicles to carry out operations effectively. We therefore need Kshs. 56 million to purchase four vehicles to replace 2 vehicles earmarked for disposal and the other two to be used for operations.

19.        3111000~ Purchase of Office Furniture and General Equipment Kshs. 2,000,000
- 

To cater for purchasing furniture and general office equipment, including computers for new staff who are being recruited, and replace the old and worn out office equipment. We require additional funding of Kshs. 33.6 million

20.        3111000~ Purchase of ICT Networking and Communication Equipment and software Kshs. 1,475,000
- 

To automate systems, develop and Deploy the Controller of Budget Management Information System (COBMIS), and manage Exchequer Requisitions efficiently, an additional Kshs. 51.4 million is needed in this area to purchase ICT equipment for staff.

21.        4110400~ Domestic Loans to individuals and Households Kshs.0
-

To mortgage for staff mortgage and car loan scheme. We require additional funding of Kshs. 50 million



**COMMISSION ON REVENUE ALLOCATION**

*Promoting an Equitable Society*

**PROPOSALS ON FUNDS REQUIRED TO ENABLE THE  
COMMISSION TO EFFECTIVELY PERFORM ITS FUNCTIONS**

**PRESENTATION TO THE FINANCE AND BUDGET COMMITTEE OF  
THE SENATE**

**Four Points by Sheraton (JKIA)  
Monday 10<sup>th</sup> March, 2025**



REPUBLIC OF KENYA

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NAIROBI, Kenya

PARLIAMENT  
OFFICE OF THE CLERK OF THE SENATE

Ref. SEN/DSEC/F&B/2025/014(I)

6<sup>th</sup> March, 2025

CPA Roble Nuno,  
Ag. Commission Secretary/ CEO,  
Commission on Revenue Allocation,  
3<sup>rd</sup> Ngong Avenue,  
Prism Towers, 28<sup>th</sup> Floor,  
**NAIROBI.**

Dear *Sim*

**RE: INVITATION TO A MEETING OF THE FINANCE AND BUDGET  
COMMITTEE TO SUBMIT VIEWS ON THE 2025 BUDGET POLICY  
STATEMENT**

The Standing Committee on Finance and Budget is established pursuant to standing order 228(3) of the Senate Standing Orders and is mandated-

- a) *to investigate, inquire into and report on all matters relating to coordination, control and monitoring of the county budgets and to examine-*
  - i) *the Budget Policy Statement presented to the Senate;*
  - ii) *and report on the budget allocated to constitutional commissions and independent offices;*
  - iii) *the Division of Revenue Bill, the County Allocation of Revenue Bill and the cash disbursement schedule for county governments; and*
  - iv) *and consider all matters related to resolutions and Bills for appropriations, share of national revenue amongst the counties and all matters concerning the national budget, including public finance and monetary policies and public debt, planning and development policy;*
- b) *pursuant to Article 228 (6) of the Constitution, to examine the report of the Controller of Budget on the implementation of the budgets of county governments.*

The Standing Committee on Finance and Budget is currently considering the 2025 Budget Policy Statement. The 2025 Budget Policy Statement sets out the broad strategic priorities

and policy goals that will guide the national government and county governments in preparing their budgets for Financial Year 2025/2026 and over the medium term.

Additionally, at its Mid-Term Assessment and Fourth Session Planning Retreat held on 5<sup>th</sup> and 6<sup>th</sup> February, 2025, the Senate passed a resolution regarding the implementation of Article 249(3) of the Constitution, which requires Parliament to allocate adequate funds to enable each constitutional commission and independent office to perform its functions.


Pursuant to the provisions of Article 118(1)(b) of the Constitution and standing order 186(6) of the Senate Standing Orders and further noting the resolution of the Senate, the Committee resolved to invite you to a meeting to submit any representations or recommendations that you may have regarding the 2025 Budget Policy Statement and in particular, to submit your proposals on the funds required to be allocated by Parliament to enable the effective performance of your functions.

The purpose of this letter is to invite you to a meeting of the Committee that will be held on **Monday, 10<sup>th</sup> March, 2025 at 1.00 p.m.** The meeting will be held at the **Four Points by Sheraton, at the Jomo Kenyatta International Airport (JKIA), Nairobi.**

The Committee further requests that you submit any documents on this matter **on or before Monday, 10<sup>th</sup> March, 2025, by email**, on the address: [clerk.senate@parliament.go.ke](mailto:clerk.senate@parliament.go.ke)/[financebudgetcomm.senate@parliament.go.ke](mailto:financebudgetcomm.senate@parliament.go.ke).

**Mr. Christopher Gitonga, Clerk Assistant (Cell Number – 0723 443437),** is the Clerk to the Committee and is responsible for all arrangements relating to this matter.

Yours

  
**J.M. NYEGENYE, CBS,**  
**CLERK OF THE SENATE.**





**COMMISSION ON REVENUE ALLOCATION**

*Promoting an Equitable Society*

**PROPOSALS ON FUNDS REQUIRED TO ENABLE THE  
COMMISSION TO EFFECTIVELY PERFORM ITS FUNCTIONS**

**PRESENTATION TO THE FINANCE AND BUDGET COMMITTEE OF  
THE SENATE**

**Four Points by Sheraton (JKIA)  
Monday 10<sup>th</sup> March, 2025**



## **1. Mandate of the Commission**

The Commission on Revenue Allocation (CRA) is established under Article 215 of the Constitution. Article 216 provides the mandate as:

- i. Make recommendations concerning the basis for the equitable sharing of revenue raised by the national government between the national and county governments and among the county governments.
- ii. Make recommendations on other matters concerning the financing of, and financial management by, county governments,
- iii. To define and enhance the revenue sources of the national and county governments;
- iv. To encourage fiscal responsibility.
- v. To determine, publish and regularly review a policy in which it sets out the criteria by which to identify the marginalised areas for purposes of Article 204(2).

## **2. Commission BUDGET PRIORITIES FY 2025 / 2026 AND MEDIUM TERM**

### **a) Recommendations on Equitable Sharing of Revenue between the national and county governments**

Pursuant to Article 216 (1) (a) of the Constitution, the CRA is mandated to make recommendations, annually concerning the basis for equitable sharing of revenue raised by the national government, between the national and county governments.

In the MTEF budget period 2025/26 – 2027/28, the Commission will prepare three recommendations for financial years 2025/26, 2026/27 and 2027/28. This will be done by the month of December in line with Section 190 of the Public Finance Management Act (PFMA) 2012, which requires the Commission to submit its recommendations at least six months before the beginning of the next Financial Year.

Preparation on this recommendation requires the Commission to:

- i. Provide input into the preparation on the Budget Review and Outlook Paper a
- ii. Provide input into the Budget Policy Statement.
- iii. Engage Stakeholders (the public, civil society, National Treasury, Council of Governors, National and Assembly Senate on the Commission recommendation
- iv. Provide input into the Division of Revenue Bills
- v. Provide input into the County Allocation of Revenue Bills
- vi. Provide input into the County Government Additional Allocations Bills
- vii.

### **b) Recommendations on Equitable Sharing of Revenue among county governments**

Pursuant to Article 216 (1) (b) of the Constitution, the CRA is mandated to make recommendations concerning the basis for equitable sharing of revenue raised nationally, among the county governments. During the MTEF budget period 2025/26 – 2027/28, the Commission will be finalizing the preparation and dissemination of the Fourth Basis for sharing revenues among the county governments. The Fourth Basis, once determined by Parliament in line with Article 217, it

will be used to share revenues for five financial years: 2025/26, 2026/27, 2027/28, 2028/29 and 2029/30. The following activities will be undertaken in FY 2025/26 and the medium term:

- i. Engagement with the Senate and the National Assembly as they consider the determination of the Fourth Basis for revenue sharing among county governments
- ii. Publication of the approved Fourth Basis.
- iii. Preparation of the popular version of the Fourth Basis.
- iv. Publication of the popular version of the Fourth Basis.
- v. Dissemination of the Fourth Basis

**c) Preparation of a report on the impact of devolution of service delivery**

Devolution has been implemented over the last 12 years. It is important to assess whether the resources allocated to the Counties have had any impact on service delivery and whether the bases for revenue sharing have been effective. This exercise entails:

- i. Data collection and information across all the 47 county governments on resource allocation and utilization in the sectors of: health, agriculture, water, roads, education, and urban services to inform resource allocation.
- ii. Preparation of 47 reports on county utilisation of resources and the Impact on service delivery
- iii. Preparation of an analytical reports on utilisation of resources by county governments and the impact of devolution of on service delivery
- iv. Stakeholder engagement on the report on utilisation of resources by County governments and the impact of devolution on service delivery
- v. Publication of the Report on utilisation of resources by County governments and the impact of devolution on service delivery
- vi. Dissemination of the report on utilisation of resources by County governments and the impact of devolution on service delivery

The Commission has collected data in 24 counties. It will finalize data collection in the remaining 23 counties and prepare a comprehensive report. The report, will provide useful information on whether the ten years of devolution have transformed service delivery throughout the country. Besides, the report will provide useful information for county governments to learn from each other and therefore inform, county planning, budgeting, and execution.

**d) Framework on financing Cities and Urban areas**

Section 173 of PFMA requires that Cities and Urban areas be financed using an objective criterion. More than ten years after devolution, County Governments have not developed any objective criteria to finance cities and urban areas despite the establishment of Boards. The Commission is required to make recommendations on the criteria developed by county governments to allocate funds to urban areas and cities. To operationalize Section 173 of the PFMA, the Commission in the budget period will develop a framework to guide Counties on the development of the criteria to finance cities and urban areas.



#### **e) Make Recommendations on Prudent financial management.**

Pursuant to Article 216 (2) and Section 107 (2) (a) of PFMA 2012 the Commission in the budget period will prepare and submit to the Senate County Recurrent Expenditure Budget Ceiling recommendations for the financial years 2026/27, 2027/28 and 2028/29. In preparing the ceiling, the following activities will be undertaken:

- i. Review of the SRC circulars and court decisions that have an impact of the recurrent costs of county governments
- ii. Preparation of the recurrent expenditure ceilings
- iii. Engagement with county assemblies and county executives
- iv. Engagement with the SRC and Senate and
- v. Publication of the report on county ceilings

Other planned activities to strengthen prudent public financial management include:

- i. Building capacities of County Governments to achieve prudent financial management.
- ii. Review and make recommendations on county planning documents, budget implementation, and financial statements.
- iii. Developing and maintaining an online portal for uploading and accessing county budgeting information and financial reports to enhance transparency and accountability and
- iv. Review of county government revenue and finance bills to ensure constitutional compliance.

#### **f) Fiscal responsibility framework**

The Commission is required to encourage fiscal responsibility in line with Article 216 (3) (c) of the Constitution. In this regard, the Commission will develop the County PFM ranking criteria on fiscal responsibility and own source revenue (OSR) performance to incentivize county governments' adherence to the fiscal responsibility threshold. The fiscal responsibility framework is meant to assess county governments' performance concerning service delivery and public finance management. In addition, the Commission will assess the government's compliance with the principles of fiscal responsibility.

#### **g) Framework for County Borrowing**

The Commission, in collaboration with other stakeholders, developed a framework for market-based county borrowing products. The framework will support counties in upscaling access to alternative financing. The commission will continue to support counties on credit rating self-assessment.

#### **h) Enhancement of County Own Source Revenue**

The commission is mandated by Article 216 (3) (b) of the constitution to define and enhance the revenue sources for both the national and county governments. Pursuant to this mandate, the Commission will undertake the following activities during budget period:

- i. Develop county revenue target setting and forecasting model;
- ii. Undertake county own source revenue (OSR) training;



- iii. Review county revenue and finance bills;
- iv. Champion adoption of an integrated county revenue management system;
- v. Support counties enhance OSR to their full potential;
- vi. Assess the cost of county OSR collection in the remaining 42 Counties;
- vii. Developing guidelines on county revenue mapping;
- viii. Developing a framework on cleaning tax registers and cadasters;
- ix. Support counties to develop County Revenue Enhancement Action Plans, assess County Revenue Administration systems and provide tailored support in line with best practices.
- x. To implement Article 209 on entertainment tax as a revenue source for county governments, the Commission in the budget period plans to develop a Policy and County Entertainment Tax Model Bill.

#### **i) Dissemination of tariff and pricing policy**

The Commission prepared model tariffs and pricing policy in FY 2024/25. During the budget period, the Commission is planning to disseminate model tariffs and pricing policy to the remaining 30 counties. The model tariffs and pricing policy aims at building counties' technical capacity to adhere to Section 120 of the PFM Act, 2012. The model policy is also informed by the national policy to support enhancement of county governments own-source revenue

#### **j) Revenue enhancement from Natural Resources**

The Commission is charged with making recommendations on revenue enhancement by the National and county governments in line with Article 216 (3) (b). There exists unexploited potential for revenue from Natural resources across the country. During the planning period, the commission will undertake studies to identify revenue sources from natural resource exploration and exploitation. The Commission will also finalize the development of natural resource (NR) revenue and benefit-sharing frameworks for all-natural resources. Further, the commission will build the capacity of both national and county government officials on a framework for natural resources revenue and benefit sharing.

#### **k) Preparation of the third policy identifying marginalised areas**

The Commission is required to regularly review and determine a policy identifying marginalised areas for the purpose of the Equalisation Fund, pursuant to Article 216 (4). The Implementation of the both the first and second policy have been delayed due to court cases. Following stakeholder consultations on the Second Policy that is currently under implementation, The Commission has been persuaded of the need to reconsider the unit of analysis in identification of the marginalised areas. Therefore, during the budget period, the Commission will develop a third policy. The preparation of the policy will involve the following activities:

- i. Review of the first and second policies
- ii. Assessment and collection of data and information
- iii. Stakeholder engagement on the Third Policy
- iv. Preparation of the Third Policy
- v. Gazettement of the Third Policy
- vi. Publication of the Third policy
- vii. Dissemination of the Third Policy

**l) Prepare an assessment report on the implementation of First and Second Policies identifying marginalized areas**

The First Policy was implemented between financial years 2016/17 to 2020/2021. The implementation of the Second Policy commenced in the financial year 2023/24 and is currently ongoing. During the MTEF budget period 2025/26 – 2027/28, the Commission will undertake an assessment of the implementation of the First and Second Policies. The assessment report will document the extent to which service delivery has been improved in areas defined as marginalised and any challenges encountered during the implementation of the two policies to inform subsequent policies.

**m) To Build Strategic Operational Resilience and Strengthen Data Security through Disaster Recovery and Business Continuity Planning.**

To enhance the Commission's operational resilience and align with the BETA agenda's Digital Superhighway initiative, the Commission propose to develop a Robust Disaster Recovery Site (DRS) and a Comprehensive Business Continuity Plan (BCP). This initiative aims to mitigate cyber threats, safeguard critical data, and ensure seamless operations during disruptions. By establishing an offsite DRS for rapid system recovery and crafting a BCP to guide emergency response and recovery procedures, the Commission's ability to fulfil its mandate without interruption, protecting public finance systems and enhancing trust in government operations. This strategic investment will reduce downtime, enhance data protection, and align with national digital infrastructure priorities.

**n) To Develop and Strengthen Secure ICT Software Infrastructure for Enhanced Performance and Efficiency.**

The Enhanced and Secure ICT Software Infrastructure program is essential for modernizing the Commission's outdated digital systems such as email and server software. Prioritizing funding for this program will enhance operational efficiency, strengthen data security, and streamline processes. This investment aligns with the government's BETA agenda for digital transformation, improving service delivery and public trust in the Commission's governance. Funding is urgently needed to enable the Commission to effectively fulfil its mandate.

**o) Public awareness and education on CRA Mandate**

The Commission will launch comprehensive public education and sensitization campaigns targeting key stakeholders, including the wider public and interest groups. By equipping citizens with knowledge on revenue sharing, Own Source Revenue (OSR), Public Financial Management (PFM), and other critical public policy processes, these initiatives will promote informed and meaningful public participation. This, in turn, will reduce the likelihood of disputes, litigation, and implementation delays, while also building greater public trust in governance.

**p) Training and development**

In the budget period, the commission plans to facilitate training and capacity development for commissioners and staff.



**q) Review of procedures manual and standard operating procedures**

The Commission will review its operational policies and procedure manuals including the Human resource, finance, procurement, and ICT procedure manual. Additionally, the commission is planning to develop standard operating procedure manuals.

**r) Sound Records management system**

The Commission will ensure a sound records management system for good governance, effective and efficient administration and also form basis for policy formulation, management of resources as well as service delivery.

**s) Enhance governance, risk management, and internal control systems.**

The Commission will build the capacity of the Commissioners, Audit Committee and Senior Management to ensure effective oversight. Further, the Commission will implement an audit management system to enhance efficiency, and improved accuracy, data integrity, consistency and standardization of internal audit processes. In addition to routine audits the Commission will outsource Human Resource - staffing and information systems audits.

**3. The Commission resource requirements**

The Commission resource requirements are summarised in Table 1 Table 2 and Table 3

**Table 1: Resource Requirement Verses Allocation for the last four years FY 2021/22 - 2025/26**

PROGRAMME 1:	Resource Requirement					Resource Allocation				
	2021/22	2022/23	2023/24	2024/25	2025/26	2021/22	2022/23	2023/24	2024/25	Proposed 2025/26
SP 1.1 General Administration & Support Services	461.32	462.34	546.59	706.1	<b>660.2</b>	385.16	434.1	471.6	331.8	<b>377.1</b>
SP 1.2 Equitable Sharing of Revenues	36.77	22.14	34.8	68.6	<b>28.4</b>	20.01	18.1	15.2	1.8	<b>6.1</b>
SP 1.3 Public Financial Management	23.09	48.21	74.09	164.1	<b>353.9</b>	19.05	13.4	16.3	11.1	<b>11.7</b>
SP 1.4 Transitional Equalization & Stakeholder Engagement	25.42	25	31.62	16.7	<b>26.9</b>	21.81	26.4	13.4	4.7	<b>4.4</b>
SP 1.6 Fourth Basis on Revenue Sharing					<b>41.5</b>				15	<b>9.7</b>
<b>TOTAL VOTE / PROGRAMME</b>	<b>546.6</b>	<b>557.69</b>	<b>687.1</b>	<b>955.5</b>	<b>1,110.9</b>	<b>446.03</b>	<b>491.96</b>	<b>516.5</b>	<b>364.4</b>	<b>409.0</b>

**NOTE:**

*The Budget allocation for FY 2022/23 and 2023/24 included Kshs. 150 million that was approved as one-off for office partitioning works. Given that the project was a multi-year activity, the amount was appropriated in two phases i.e. Kshs. 80 million and 70 million for FY 2022/23 and 2023/24 respectively.*



### Financial Plan for FY 2025/26 and the Medium Term

The Commission prepared its budget for FY 2025/26 and the Medium Term in line with the government's policy and its constitutional mandate. Following the Sector working group retreat held in Naivasha in October 2022, the Commission was allocated **KSh.409 million** against a budget request of **KSh.1,110.9 million**, hence a resource gap of **KSh.701.9 million**. It is important for this Committee of Finance and Budget of the Senate to note that:

- i. The Commission's Salaries and Allowances have a financing gap of Ksh. 2.9 million.
- ii. Our Technical sub-programs (core mandate) on the contrary, risk being compromised due to budgetary constraints which will directly affect the realization of our constitutional mandate given that only **8%** of the budget an equivalent of **Kshs. 31.9 million** was provided for the core mandate and priorities presented above.

The Commission's recommendations directly impact operations at both levels of government. Therefore, the Commission is required to undertake extensive stakeholder consultations/engagements for all the recommendations that the Commission develops to avoid litigations. This requires substantive resources for execution.

**Table 2** provides budget summaries as per Sub-Programmes and Economic classification respectively, highlighting the resource gaps.

**Table 2: Budget as per Economic classification FY 2025/26**

No.	Particulars	Revised Budget 24/25	Resource requirement FY 25/26	Resource Allocation FY 25/26	Resource Gap	% allocation on Budget
		A	B	C	D=C-B	E
1	Salaries and Allowances	214.2	230.6	227.7	(2.9)	56%
2	Operation and maintenance	115.1	313.7	146.9	(166.8)	36%
3	Capital Expenditure	2.5	115.9	2.5	(89.6)	0.06%
4	Core mandate (Technical sub-programs)	32.6	450.7	31.9	(442.6)	8%
	<b>Total</b>	<b>364.4</b>	<b>1,110.9</b>	<b>409.1</b>	<b>(701.9)</b>	

### 4. Unfunded Priorities

The Commission recorded a resource gap of **KSh.701.9 million** given the budget allocation from the Sector of **KSh.409.1 million** against its resource requirement of **KSh.1,110.9 million**. This resource gap is substantial and will therefore hinder the execution of the Commission's Constitutional mandates. Refer to *Annex I (Detailed analysis of unfunded priorities for FY 2025/26)*

#### **5. Commission's Request to the Senate**

To this end, and given the above information, the Commission hereby requests this honorable committee of Finance and Budget of the Senate to support the Commission in its quest for an additional **Kshs.701.9 million** to its budget for FY 2025/26. This will enable the Commission execute its mandate.



## ANNEX I – UNFUNDED PRIORITIES FY 2025/26

MATRIX FOR THE CRITICAL FINANCIAL SHORTFALLS IN FY2025/26			
No.	Item/Activity	Justification for Requirement	Shortfall (Million)
1	Vertical recommendation	Stakeholder consultations on the vertical recommendation on equitable sharing of revenue with: The National Treasury, Council of Governors, non-state actors, National Assembly and Senate and publish the recommendation.	17.2
2	Horizontal recommendation	Dissemination of the Fourth Basis, preparation of the popular version of the fourth basis; preparation of a report on impact assessment, developing of a framework for financing cities and urban areas	37.2
3	Transitional Equalisation	Stakeholder engagement on the Third Policy identifying marginalised areas with the public, Senate governors, and National Assembly; gazettment of areas identified as marginalised; and preparation of a report on implementation of the First policy	22.4
4	Financial management of County governments	Review and make recommendations on county planning documents, budgets implementation, and financial statements; develop E-learning platform and build capacity of CBEF members; and develop an online portal for statutory reporting by county and national governments.	135.16
5	Revenue enhancement	Undertake a study on cost of county OSR collection; prepare revenue mapping guidelines; develop a framework for cleaning tax registers; support county governments to update valuation rolls; develop a framework on market based county borrowing; undertake a study on unlocking the revenue opportunities from natural resources and build capacity of Counties on OSR.	207.05
6	General Administration	a) Personnel Emoluments Ksh. 2.9	283.1
		b) Operations and maintenance Ksh.64.1	
		i. Fuel Ksh.16.9	
		ii. HR Surveys and Training Ksh.24.9	



MATRIX FOR THE CRITICAL FINANCIAL SHORTFALLS IN FY2025/26			
No.	Item/Activity	Justification for Requirement	Shortfall (Million)
		iii. Communication Ksh. 22.3	
		<b>c) Capital Expenditure Ksh.106.4</b>	
		i. ICT Infrastructure Ksh.42.4	
		ii. Motor Vehicle Ksh.42.0	
		iii. Staff Mortgage and Car Loan Ksh.22.0	
		<b>d) Others</b> (Refurbishment, Board meeting, Travel & other O&M) Ksh 109.7	
<b>Total</b>			<b>702.0</b>

## Annex 5- Public Advert

REPUBLIC OF KENYA



THIRTEENTH PARLIAMENT | FOURTH SESSION (2025)

THE SENATE

### INVITATION FOR SUBMISSION OF MEMORANDA

Pursuant to sections 25(2) and 33(1) of the Public Finance Management Act, Cap. 412A, the Cabinet Secretary for the National Treasury and Economic Planning submitted the **2025 Budget Policy Statement** and the **2025 Medium Term Debt Management Strategy** for consideration and approval.

The **2025 Budget Policy Statement** and the **2025 Medium Term Debt Management Strategy** were tabled in the Senate on Thursday, 13<sup>th</sup> February, 2025 and consequently referred to the Standing Committee on Finance and Budget for consideration and facilitation of public participation.

The **2025 Budget Policy Statement** sets out the broad strategic priorities and policy goals that will guide the national government and county governments in preparing their budgets for Financial Year 2025/2026 and over the medium-term.

The **2025 Medium-Term Debt Management Strategy** outlines the strategies and initiatives that will inform Government borrowing, minimize costs and risks of the current public debt portfolio.

In compliance with the provisions of Article 118(1)(b) of the Constitution and standing order 186(6) of the Senate Standing Orders, the Committee now invites interested members of the public to submit any representations that they may have on **2025 Budget Policy Statement** and **2025 Medium-Term Debt Management Strategy** by way of written memoranda.

The memoranda may be submitted to the Clerk of the Senate, P.O. Box 41842-00100, Nairobi, hand-delivered to the Office of the Clerk of the Senate, Main Parliament Buildings, Nairobi or emailed to [clerk.senate@parliament.go.ke](mailto:clerk.senate@parliament.go.ke) and copied to [financebudgetcomm.senate@parliament.go.ke](mailto:financebudgetcomm.senate@parliament.go.ke), to be received on or before **Tuesday, 4<sup>th</sup> March, 2025 at 5.00 p.m.**

The **2025 Budget Policy Statement** and **2025 Medium-Term Debt Management Strategy** may be accessed on the Parliament website at <http://www.parliament.go.ke/the-senate/house-business/papers-laid>.

**J.M. NYEGENYE, CBS,**  
**CLERK OF THE SENATE.**