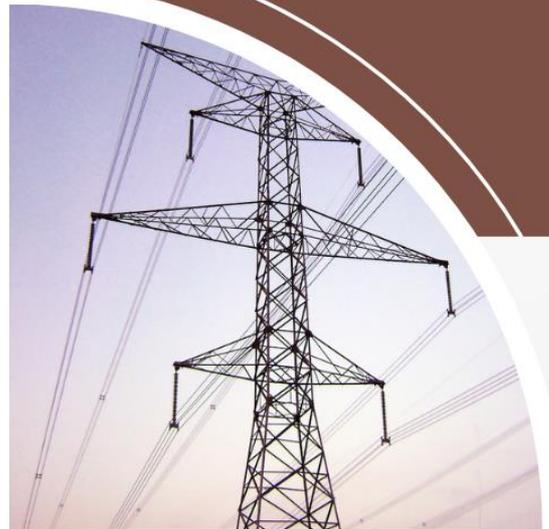




PARLIAMENTARY SERVICE COMMISSION

PARLIAMENTARY BUDGET OFFICE

2024/25 BUDGET EXPLAINER



Disclaimer

Pursuant to Section 10 of the Public Finance Management Act, the Parliamentary Budget Office (PBO) is a non-partisan professional office of the Parliament of the Republic of Kenya. The primary function of the Office is to provide professional services in respect of budget, finance, and economic information to Committees of Parliament.

© Parliamentary Budget Office, 2024

For more information, contact:

The Director,

Parliamentary Budget Office

Parliament of the Republic of Kenya

Protection House, 10th Floor.

P.O. Box 41842 – 00100 GPO

NAIROBI, KENYA

Tel: +254-20-284-8810

Email: pbo@parliament.go.ke

The document can be downloaded from www.parliament.go.ke

TABLE OF CONTENTS

Acronyms and Abbreviations	2
Foreword	5
Acknowledgements	6
I. Introduction.....	7
A. Purpose of the Explainer.....	7
B. Glossary of Terms	7
II. Overview of the FY 2024/25 Expenditure Estimates	9
III. Ministerial Expenditure	11
A. Overview	11
B. Recurrent Expenditure	12
C. Development Expenditure	14
D. Review of Major Expenditure Programmes	16
IV. Consolidated Funds Services Expenditure.....	22
A. Overview	22
B. Interest on Internal Debt	23
C. Interest on External Debt.....	23
D. Pensions	24
E. Salaries, Allowances and Miscellaneous Services	25
V. Transfers to County Governments.....	26
A. Overview	26
B. County Equitable Share	26
C. Conditional and Unconditional Allocations from National Government	27
D. Grants and Loans from Development Partners	28
Annexure (Kshs.).....	30
Annex 1: Allocations for MDA grouped by sectors FY 2024/25	30
Annex 2: Equitable for each Counties FY 2024/25.....	34
Annex 3: National Government (Conditional and Unconditional Allocations).....	1
Annex 4: Development Partners (Millions)	3

Acronyms and Abbreviations

ABDP	Aquaculture Business Development Programme
ACT	Artemisinin Combination Therapy
AFA	Agriculture and Food Authority
AFC	Agricultural Finance Corporation
AFD	French Development Agency
AiA	Appropriations-in-Aid
AIDS	Acquired immune deficiency syndrome
ART	Antiretroviral Therapy
BPO	Business process outsourcing
CAIPs	County Aggregated and Industrial Parks
CAJ	Commission for Administration of Justice
CBK	Central Bank of Kenya
CFS	Consolidated Funds Services
CHPs	Community Health Promoters
CPST	Centre for Parliamentary Studies and Training
CRA	Commission on Revenue Allocation
DANIDA	Danish International Development Agency
Devt	Development
DP	Deputy President
DRPNK	Drought Resilience Programme in Northern Kenya
EACC	Ethics and Anti-Corruption Commission
ELRB	Emergency Locust Response Projects
FSRP	Food Systems Resilience Project
GDP	Gross domestic product
GoK	Government of Kenya
Govt	Government
HELB	Higher Education Loans Board
HIV	human immunodeficiency viruses
ICT	Information Communication and Technology
ICTA	Information and Communication Technology Authority
IDA	International Development Association
IEBC	Independent Electoral and Boundaries Commission
IFAD	International Fund for Agricultural Development
IMF	International Monetary Fund
KABDP	Kenya Agriculture Business Development Project
KALRO	Kenya Agricultural and Livestock Research Organization
KDF	Kenya Defence Forces
KDSP	Kenya Devolution Support Programme
KeLCoP	Kenya Livestock Commercialization project
KEMFRI	Kenya Marine and Fisheries Research Institute
KENHA	Kenya National Highways Authority
KEPHIS	Kenya Plant Inspectorate Services

KeRRA	Kenya Rural Roads Authority
KFS	Kenya Forest Service
KISIP	Kenya Informal Settlement Improvement Project
KMTC	Kenya Medical Training College
KNH	Kenyatta National Hospital
KNHRC	Kenya National Commission on Human Rights Commission
KNTC	Kenya National Trading Company
KRA	Kenya Revenue Authority
KRC	Kenya Railways Corporation
KSG	Kenya School of Government
Kshs	Kenya Shillings
KUCCPS	Kenya Universities and Colleges Central Placement
KURA	Kenya Urban Roads Authority
KUSP	Kenya Urban Support Project
KUTRRH	Kenyatta University Teaching, Referral and Research Hospital
KWS	Kenya Wildlife Service
LPG	Liquefied Petroleum Gas
MDA	Ministries, Departments and Agencies
MGR	Meter Gauge Railway
MT	Metric Ton
MTRH	Moi Teaching and Referral Hospital
NAVCDP	National Agricultural Value Chain Development Project
NCIC	National Cohesion and Integration Commission
NDMA	National Drought Management Authority
NGAAF	National Government Affirmative Action Fund
NG-CDF	National Government Constituency Development Fund
NGEC	National Gender and Equality Commission
NHC	National Housing Corporation
NHIF	National Hospital Insurance Fund
NIA	National Irrigation Authority
NIS	National Intelligence Service
NKPCU	New Kenya Planters Cooperative Union
NLC	National Lands Commission
NOFBI	National Optic Fibre Network Backhaul Initiative
NPSC	National Police Service Commission
NPSC	National Police Service Commission
NYOTA	National Youth Opportunities Towards Advancement
NYS	National Youth Service
OVCs	Orphans and Vulnerable Children
PBO	Parliamentary Budget Office
PPP	Public Private Partnership
PSC	Public Service Commission
PSSS	Public Service Superannuation Scheme
PWSD	People With Severe Disability
RDA	Regional Development Authorities

RMLF	Road Maintenance Levy Fund
RMNCAH	Reproductive maternal, newborn, child and adolescent health
SAGA	Semi-Autonomous Government Agency
SDG	Sustainable Development Goals
SRC	Salaries and Remuneration Commission
STEM	Science, technology, engineering, and mathematics
TB	Tuberculosis
TPF	Tourism Promotion Fund
TSC	Teachers Service Commission
TVET	Technical and Vocational Education and Training
UHC	Universal Health Care
UIG	Urban Institutional Grant
UK	United Kingdom
UNFPA	United Nations Population Fund
WB	World Bank
WSDP	Water and Sanitation Development Project
YCTC	Youth Correction and Training Centre

Foreword

In the FY 2024/25 budget, the National Assembly approved Kshs. 3.85 trillion expenditure plans, balancing recurrent and development expenditure. The budget is categorized into Ministerial Expenditure, Consolidated Fund Services (CFS), and Transfers to County Governments. Ministerial Expenditure, at Kshs. 2.23 trillion, is divided into Kshs. 1.59 trillion for recurrent expenditure — covering essential services like education and security — and Kshs. 641.17 billion for development projects focusing on infrastructure and technological advancement. CFS, totalling Kshs. 1.24 trillion, mainly addressing public debt servicing, pensions, and constitutional obligations. Transfers to County Governments receive Kshs. 380 billion to support equitable regional development.

The allocation for Ministerial Expenditure reflects a priority on sectors vital to national progress. The National Executive is allocated Kshs. 2.17 trillion, emphasizing support for key ministries and major development initiatives. Significant recurrent funding is directed towards the Education and National Security sectors, while development funds target Energy, Infrastructure, and ICT to boost the country's infrastructure and technology.

CFS expenditures show the heavy financial burden of public debt, with Kshs. 1.01 trillion allocated for debt servicing — Kshs. 749.97 billion for internal debt and Kshs. 259.91 billion for external debt. Additionally, Kshs. 227.36 billion is earmarked for pensions and remuneration of constitutional officeholders. This allocation highlights the ongoing challenge of managing debt while ensuring fiscal stability, with a notable portion of internal debt interest directed towards long-term treasury bonds.

Transfers to county governments, amounting to Kshs. 426.485 billion, aiming to enhance local governance and development, focusing on infrastructure, healthcare, and community services. Grants and loans from development partners contribute Kshs. 42 billion, targeting sectors like healthcare, agriculture, and urban development. Effective management of these funds is crucial for achieving sustainable development and poverty reduction, ensuring that resources are utilized transparently to maximize benefits and support Kenya's long-term growth objectives.

FA (Dr). Martin Masinde
Director, Parliamentary Budget Office

Acknowledgements

This document was prepared by a team led by Dr. Benjamin Ng'omor. The team consisted of Wilson Macharia, Nancy Chamunga, CPA. Cyrille Mutali, Onyango Adera, George Ndenjeshe, Sapan Pkior and Denis Mwaniki.

The report was prepared under the leadership and guidance of FA. Dr. Martin Masinde (Director, Parliamentary Budget Office). The report also benefited from valuable regular discussions with other staff of the Parliamentary Budget Office.

I. Introduction

A. Purpose of the Explainer

1. This document serves as a summary of the budget, highlighting key spending priorities in the National Government for the financial year 2024/25. This document is a crucial tool for enhancing transparency, accountability and public participation in the budget process. It serves as a bridge between the Government and the general public by making it easier to understand the allocation of resources and the Government's spending priorities and also enabling the public to grasp the key aspects of the budget.
2. In essence, this budget explainer aims to promote fiscal transparency by providing a clear and concise overview of the government's financial plans. This transparency fosters accountability and encourages public participation in shaping the direction of the nation's economy. The document will enhance and strengthen social audit by the general public. In addition, this document will be able to shed light on key performance indicator and outputs that the government aims to achieve at the end of FY 2024/25.
3. Further, the document will enlighten the general public on the Consolidated Fund Services (CFS), shedding light on government debt services, remuneration of constitutional office holders and pensions. The source and types of internal and external debts will be highlighted as well as types of government pensions.
4. The document will underline the equitable share showing the allocations to the counties, additional allocations from National Government and finally loans and grant from development, highlighting the County Allocation of Revenue Bill determine allocations to each county using the formular proposed by the Commission of Revenue Allocation (CRA), County Government Additional Allocation Bill contains additional allocation both Conditional and unconditional from National government and finally allocation from development partners in form of loans and grants.

B. Glossary of Terms

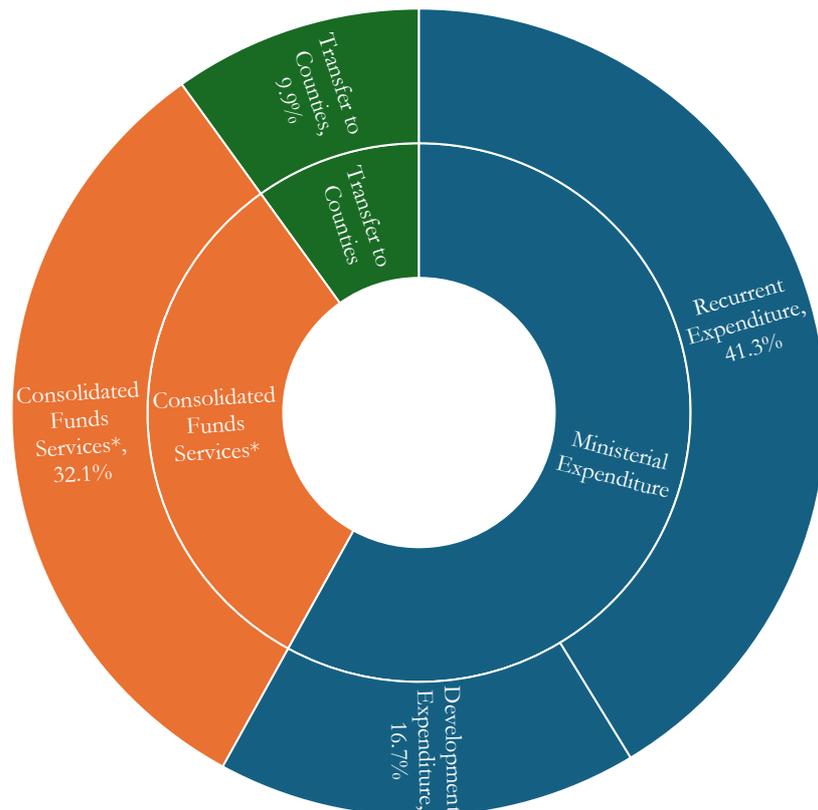
5. **Expenditure Estimates** – The total amount of money allocated for spending by the National Government. It is broken down into Ministerial Expenditure, Consolidate Fund Services (CFS) and Transfers to County Governments.
6. **Ministerial expenditure** - The total amount of money allocated for spending by various National Government Ministries, Departments and Agencies (MDAs). Each MDA is allocated funding to cater for their recurrent and development expenditures.
7. **Recurrent Expenditure** – The amount of money allocated for spending on the day-to-day operations by MDAs to ensure efficient service delivery. Some of its main expenditure items include salaries and wages for employees, domestic and foreign travel expenses, training expenses for employees, payment for rent and other utilities, purchase of office supplies, purchase of motor vehicles and maintenance of assets.
8. **Development Expenditure** – The amount of money allocated for spending on acquisition of new assets by MDAs. Some of its main expenditure items include construction and maintenance of physical infrastructure like buildings, roads, waterworks and other civil works.

9. **Consolidated Fund Services** - Are services which the constitution allows to be charged directly to the Consolidated Fund and comprise expenditure in respect of the following; pensions and gratuities for public officers, public debt Servicing charges or commission charges, remuneration for constitutional offices, and payment for debt services.
10. **County Equitable Share** is the portion of national revenue that is distributed to county governments to ensure equitable development across all counties in Kenya. The allocation is determined by a formula that considers factors like population and poverty levels.
11. **The Exchequer** refers to the central account maintained for government at the Central Bank of Kenya from where all withdrawals and deposits in the name of the Government are managed.
12. **Local Appropriations in Aid (AiA)** refers to revenue generated by government ministries, departments, and agencies in the course of delivering services, which is then used to finance their operations. This income is typically outside the main budget but is still accounted for.
13. **Project loans** are funds borrowed by the government or its agencies from external lenders, such as international financial institutions or foreign governments, for financing specific large-scale projects. These loans are typically long-term and must be repaid with interest.
14. **Grants** represents money that government gives, without expecting repayment or services, to lower levels of government, public institutions, or individuals.
15. **Project grants** are funds provided to the government or its agencies by donors, international organizations, or foreign governments to finance specific projects. Unlike loans, grants do not need to be repaid, making them a preferred source of funding for developmental projects

II. Overview of the FY 2024/25 Expenditure Estimates

16. The total expenditure estimates for FY 2024/2025 amounts to Kshs. 3.85 trillion. Ministerial expenditure amounts to Kshs. 2.23 trillion and accounts for 58 percent of total estimates. It comprises of Kshs. 1.59 trillion for recurrent expenditure representing 41.3 percent of the total estimates, and Kshs. 641.17 billion for development expenditure representing 16.7 percent of the total estimates. Consolidated Funds Services (CFS) exclusive of public debt redemptions amounts to Kshs. 1.24 trillion and accounts for 32.1 percent of total estimates. Lastly, transfers to county government amounts to Kshs. 380 billion and accounts for 9.9 percent of total estimates.

Figure 1: Breakdown of Total Expenditure Estimates for FY 2024/25



* Excludes debt redemptions

Source: National Treasury

17. Recurrent expenditures are ongoing costs that the government incurs regularly, such as salaries, pensions, and other operational costs. This large allocation indicates a significant focus on maintaining and supporting the day-to-day operations of government departments and services.
18. Development Expenditure is dedicated to funding new and ongoing projects and initiatives aimed at economic development and infrastructure improvement. It includes investments in sectors such as education, health, transportation, and technology, which are crucial for long-term national growth.
19. The Consolidated Funds Services primarily covers expenses related to servicing public debt and other financial commitments, pension and salaries of State Officers and Constitutional

office holders. The significant allocation reflects the ongoing responsibility of managing the country's debt and ensuring financial stability.

20. The Transfers to County Governments ensures that the devolved system receive the necessary funds to support regional development and public services. The allocation aims to enhance local governance and empower counties to address their unique development needs. Transfers to county governments demonstrates an effort to ensure equitable distribution of resources and support decentralized governance.
21. In summary, the expenditure estimates for FY 2024/2025 highlight a balanced approach towards funding recurrent costs, development projects, debt servicing, and local government support. It reflects a comprehensive strategy aimed at balancing immediate operational needs with long-term development goals, while also addressing debt obligations and supporting local administrative units. The substantial portion of the budget dedicated to recurrent expenditure highlights the government's commitment to sustaining essential services, while the significant investment in development expenditure reflects a focus on growth and infrastructure.

III. Ministerial Expenditure

A. Overview

22. Ministerial Expenditure can be broken-down in accordance with the three arms of government as follows:
- The National Executive has a total allocation of Kshs. 2.17 trillion and accounts for 97.2% of total Ministerial Expenditure. It comprises of Kshs. 1.53 trillion is for recurrent expenditure while Kshs. 639.22 billion is for development expenditure. The funds are utilized by MDAs which have been categorised into 10 sectors in accordance with their objectives and outputs as shown in Table 1.
 - The Parliament has a total allocation of Kshs. 40.87 billion and accounts for 1.8% of total Ministerial Expenditure. It comprises of Kshs. 39.75 billion for recurrent expenditure and Kshs. 1.12 billion for development expenditure. The funds are utilized by the National Assembly, the Senate, the Parliamentary Service Commission and the Parliamentary Joint Services.
 - The Judiciary has a total allocation of Kshs. 22.51 billion and accounts for 1% of total Ministerial Expenditure. It comprises of Kshs. 21.68 billion for recurrent expenditure and Kshs. 0.83 billion for development expenditure. The funds are utilized by the Judiciary and Judicial Service Commission.

Table 1: Breakdown of Ministerial Expenditure for FY 2024/25 by Sector

Arm of Government	Sector	Recurrent (Kshs. billions)	Development (Kshs. billions)	Total (Kshs. billions)	Share of Ministerial Expenditure (%)
National Executive	Sub-Total	1,530.16	639.22	2,169.39	97.2%
	Education	606.68	21.09	627.77	28.1%
	Energy, Infrastructure and ICT	142.03	302.26	444.29	19.9%
	Public Administration and International Relations	136.69	124.22	260.92	11.7%
	National Security	217.77	1.53	219.30	9.8%
	Governance, Justice Law and Order	203.50	5.05	208.56	9.3%
	Health	86.83	32.03	118.86	5.3%
	Environment Protection, Water and Natural Resources	32.15	69.05	101.20	4.5%
	Agriculture, Rural and Urban Development	29.36	44.57	73.93	3.3%
	Social Protection, Culture and Recreation	45.28	23.66	68.94	3.1%
	General Economic and Commercial Affairs	29.87	15.76	45.63	2.0%
Parliament		39.75	1.12	40.87	1.8%
Judiciary		21.68	0.83	22.51	1.0%
Total		1,591.59	641.17	2,232.76	

Source: National Treasury

B. Recurrent Expenditure

23. The National Government has a total recurrent expenditure of Kshs. 1,591.59 billion of which Compensation to Employees has been allocated 602.71 billion, Use of Goods and Services an allocation of Kshs. 109.04 billion, Current Transfers to Government Agencies an allocation of Kshs. 720.57 billion and other recurrent expenditures has been allocated Kshs. 159.27 billion.
24. The Education Sector has a total of Kshs. 606.68 billion for recurrent expenditure. Compensation to employees is its largest expenditure amounting to Kshs. 359.77 billion and this is mainly spent on salaries and wages of teachers. The other recurrent expenditure amounts to Kshs. 127.25 billion and this is mainly for capitation for free primary and secondary education, and loans for Higher Education Loans Board (HELB). Finally, current transfers to government agencies amounts to Kshs. 115.14 billion and this mainly funding for Universities.
25. The National Security Sector has a total of Kshs. 217.77 billion for recurrent expenditure. Its largest expenditure is for current transfers to government agencies amounting to Kshs. 215.30 billion and this is mainly funding for the Kenya Defence Forces (KDF) and the National Intelligence Service (NIS).
26. The Governance, Justice, Law and Order Sector has a total of Kshs. 203.5 billion for recurrent expenditure. Compensation to employees is its largest expenditure amounting to Kshs. 148.53 billion and this is mainly spent on salaries and wages of the police officer and prison wardens. Another significant expenditure is that for use of goods and services amounting to Kshs. 39.68 billion and this is mainly to fund operations of police officers and prison wardens.
27. The Energy, Infrastructure and ICT Sector has a total of Kshs. 142.03 billion for recurrent expenditure. Its largest expenditure is for current transfers to government agencies amounting to Kshs. 106.73 billion and this is funding mainly for the Semi-Autonomous Government Agencies (SAGAs) under the roads, transport and energy sub-sector. The other recurrent expenditure amounts to Kshs. 27.22 billion and this is mainly to fund the fuel stabilization programme.
28. The Public Administration and International Relations Sector has a total of Kshs. 136.69 billion for recurrent expenditure. Its largest expenditure is for current transfers to government agencies amounting to Kshs. 68.07 billion and this is mainly monies for the Kenya Revenue Authority (KRA), Kenya School of Government (KSG), National Youth Service (NYS), Budget Reserves, International Organizations Subscription Fund and Economic

The National Government has a total recurrent expenditure of **Kshs. 1,591.59 billion.**

38%

Compensation to Employees has been allocated 602.71 billion.

7%

Use of Goods and Services an allocation of Kshs. 109.04 billion.

45%

Current Transfers to Government Agencies an allocation of Kshs. 720.57 billion.

10%

Other recurrent expenditures allocated Kshs. 159.27 billion.

Stimulus Programme. Compensation of employees and Use of goods and service amounts to Kshs. 35.88 billion and Kshs. 31.42 billion respectively mainly spent at the Consulates, Huduma Centres, the National Treasury, Public Service and the Office of the Auditor General.

29. The Health Sector has a total of Kshs. 86.83 billion for recurrent expenditure. Its largest expenditure is for current transfers to government agencies amounting to Kshs. 71.85 billion and this is funding for the SAGAs under the sector including the Kenyatta National Hospital (KNH), Moi Teaching and Referral Hospital (MTRH), Kenyatta University Teaching Referral and Research Hospital (KUTRRH) and Kenya Medical Training College (KMTC).
30. The Social Protection, Culture and Recreation Sector has a total of Kshs. 45.28 billion for recurrent expenditure. Its largest expenditure is for current transfers to government agencies amounting to Kshs. 38.72 billion and this is mainly for cash transfers under the National Social Safety Net Programme.

Table 2: Breakdown of Recurrent Expenditure for FY 2024/25 by Economic Classification (Kshs. Billions)

Arm of Government	Sector	Compensation to Employees	Use of Goods and Services	Current Transfers to Govt. Agencies	Other Recurrent Expenditures	Total
National Executive	Sub-Total	581.52	90.60	699.44	158.61	1,530.16
	Education	359.77	4.51	115.14	127.25	606.68
	National Security	2.27	0.20	215.30	0.00	217.77
	Governance, Justice Law and Order	148.53	39.68	14.00	1.30	203.50
	Energy, Infrastructure and ICT	5.07	3.01	106.73	27.22	142.03
	Public Administration and International Relations	35.88	31.42	68.07	1.32	136.69
	Health	13.24	1.61	71.85	0.12	86.83
	Social Protection, Culture and Recreation	4.46	2.09	38.72	0.01	45.28
	Environment Protection, Water and Natural Resources	2.82	3.14	26.15	0.04	32.15
	General Economic and Commercial Affairs	2.62	2.04	24.93	0.28	29.87
	Agriculture, Rural and Urban Development	6.86	2.88	18.56	1.07	29.36
	Parliament		20.97	18.01	0.11	0.66
Judiciary		0.22	0.43	21.02	0.01	21.68
Total		602.71	109.04	720.57	159.27	1,591.59

Source: National Treasury

31. The Environmental Protection, Water and Natural Resources Sector has a total of Kshs. 32.15 billion for recurrent expenditure. Its largest expenditure is for current transfers to government agencies amounting to Kshs. 26.15 billion and this is funding for the SAGAs under the sector including the Kenya Wildlife Service (KWS), Kenya Forest Service (KFS) and the 9 Water Works Development Agencies.
32. The General Economic and Commercial Affairs Sector has a total of Kshs. 29.87 billion for recurrent expenditure. Its largest expenditure is for current transfers to government agencies amounting to Kshs. 24.93 billion and this is funding for the SAGAs under the sector including the National Drought Management Authority (NDMA), Regional Development Authorities, Kenya National Trading Company (KNTC), Tourism Fund, Tourism Promotion Fund and New Kenya Planters Cooperative Union (NKPCU) for the coffee cherry advance revolving fund.
33. The Agriculture, Rural and Urban Development sector has a total of Kshs. 29.36 billion for recurrent expenditure. Its largest expenditure is for current transfers to government agencies amounting to Kshs. 18.56 billion and this is funding for the SAGAs under the sector including Kenya Plant Inspectorate Services (KEPHIS), Agriculture and Food Authority (AFA), Agricultural Development Corporation and Kenya Agricultural and Livestock Research Organization (KALRO).
34. The Parliament has a total of Kshs. 39.75 billion for recurrent expenditure. Compensation to employees is its largest expenditure amounting to Kshs. 20.97 billion and this is mainly spent on salaries and wages of Members and staff of Parliament. The use of goods and services amounts to Kshs. 18.01 billion and this is mainly to fund mileage for Members of Parliament and operations of the Plenary and Committees of Parliament.
35. The Judiciary has a total of Kshs. 21.68 billion for recurrent expenditure. Its largest expenditure is for current transfers to government agencies amounting to Kshs. 21.02 billion and this is funding for the expenses of various levels of courts.

C. Development Expenditure

36. The National Government has a total development expenditure of Kshs. 641.17 billion of which Acquisition of Non-Financial Assets has been allocated 134.17 billion, Current Transfers to Government Agencies an allocation of Kshs. 454.78 billion and other development expenditures has been allocated Kshs. 52.21 billion.
37. The Energy, Infrastructure and ICT Sector has a total of Kshs. 302.26 billion for development expenditure. Its largest expenditure is for capital transfers to government agencies amounting to Kshs. 181.9 billion and this is funding mainly for roads projects being implemented by KENHA, KeRRA and KURA; railway projects being implemented by KRC, housing projects being implemented by NHC; and ICT projects being implemented by the ICTA. The acquisition of non-financial assets amounts to Kshs. 114.15 billion is mainly funding for affordable housing projects being implemented by the State Department for Housing and Urban Development and the energy projects being implemented by the State Department for Energy.
38. The Public Administration and International Relations Sector has a total of Kshs. 124.22 billion for development expenditure. Its largest expenditure is for capital transfers to government agencies amounting to Kshs. 96.29 billion and this is funding mainly for the

National Government Constituency Development Fund (NG-CDF), Contingency Fund and Equalization Fund. Other development expenditure amounts to Kshs. 26.15 billion which is funding attributed to combating AIDS, Tuberculosis and Malaria epidemics under the Global Fund Program.

39. The Environmental Protection, Water and Natural Resources Sector has a total of Kshs. 69.04 billion for development expenditure. Its largest expenditure is for capital transfers to government agencies amounting to Kshs. 68.79 billion and this is funding mainly for water and sanitation projects being implemented by the 9 Water Works Development Agencies and irrigation projects being implemented by the National Irrigation Authority (NIA).
40. The Agriculture, Rural and Urban Development sector has a total of Kshs. 44.57 billion for development expenditure. Its largest expenditure is for capital transfers to government agencies amounting to Kshs. 29.70 billion and this is funding mainly for development projects under the Agriculture and Food Authority (AFA) and Kenya Marine and Fisheries Research Institute (KEMFRI). Further, the other development expenditure amounts to Kshs. 7.6 billion and this is funding mainly for fertilizer subsidy program.

Table 3: Breakdown of Development Expenditure for FY 2024/25 by Economic Classification (Kshs. Millions)

Arm of Government	Sector	Acquisition of Non-Financial Assets	Capital Transfers to Govt. Agencies	Other Devt. Expenditures	Total
National Executive	Sub-Total	132.23	454.78	52.21	639.22
	Education	0.86	19.38	0.84	21.09
	National Security	0.53	1.00	-	1.53
	Governance, Justice Law and Order	0.93	0.04	4.09	5.05
	Energy, Infrastructure and ICT	114.15	181.89	6.22	302.26
	Public Administration and International Relations	1.78	96.29	26.15	124.22
	Health	4.52	23.86	3.65	32.03
	Social Protection, Culture and Recreation	0.49	20.02	3.15	23.66
	Environment Protection, Water and Natural Resources	0.12	68.79	0.14	69.04
	General Economic and Commercial Affairs	1.57	13.80	0.38	15.76
	Agriculture, Rural and Urban Development	7.27	29.70	7.60	44.57
Parliament		1.12	-	-	1.12
Judiciary		0.83	-	-	0.83
Total		134.17	454.78	52.21	641.17

Source: National Treasury

41. The Health Sector has a total of Kshs. 32.03 billion for development expenditure. Its largest expenditure is for capital transfers to government agencies amounting to Kshs. 23.86 billion and this is funding mainly for development projects under the Kenyatta National Hospital (KNH), Moi Teaching and Referral Hospital (MTRH), Kenyatta University Teaching and Referral Hospital and Kenya Medical Training College (KMTC).
42. The Social Protection, Culture and Recreation Sector has a total of Kshs. 23.66 billion for development expenditure. Its largest expenditure is for capital transfers to government agencies amounting to Kshs. 20.02 billion and this is funding mainly for the Sports and Arts Social Development Fund and the National Government Affirmative Action Fund (NGAAF).
43. The Education Sector has a total of Kshs. 21.09 billion for development expenditure. The largest expenditure within the sector is for capital transfers to government agencies amounting to Kshs. 19.38 billion and this is funding mainly for the development of Junior Secondary School Infrastructure.
44. The General Economic and Commercial Affairs Sector has a total of Kshs. 15.76 billion for development expenditure. Its largest expenditure is for capital transfers to government agencies amounting to Kshs. 13.80 billion and this is funding mainly for the Financial Inclusion Fund (Hustler Fund) and the National Youth Opportunities Towards Advancement Project (NYOTA).
45. The Governance, Justice, Law and Order Sector has a total of Kshs. 5.05 billion for development expenditure. Its largest expenditure is towards other development amounting to Kshs. 4.09 billion and this funding is mainly for modernization of the equipment for the State Department for Immigration and Citizen Services.
46. The National Security Sector has a total of Kshs. 1.53 billion for development expenditure. Its largest expenditure is for capital transfers to government agencies amounting to Kshs. 1 billion and this is funding mainly for modernization of KDF.
47. The Parliament has a total of Kshs. 1.12 billion for development expenditure. Its largest expenditure is for acquisition of non-financial assets amounting to Kshs. 1.03 billion and this is funding mainly for renovations of Parliament buildings and construction of the Centre for Parliamentary Studies and Training (CPST).
48. The Judiciary has a total of Kshs. 827 million for development expenditure. Its largest expenditure is for acquisition of non-financial assets amounting to Kshs. 800 million and this is funding mainly for construction of Courts.

D. Review of Major Expenditure Programmes

49. The National Government is implementing 196 programmes across the 81 MDAs. Out of these, 30 programmes account for 81.6 percent of the total expenditure allocation. Table 5 reviews these major expenditure programmes indicating their allocations, key areas of expenditure and the key outputs expected to be delivered in FY 2024/25.

Table 4: Review of the Major Expenditure Programmes for FY 2024/25

S/No.	Programme	Recurrent (Kshs. billions)	Development (Kshs. billions)	Total (Kshs. billions)	Share of Total Ministerial Expenditure (%)
1	Teacher Resource Management	337.28	0.40	337.68	15.1%
		<p>Implementing Entity – Teachers Service Commission</p> <p>Key Outputs: The funds will be used to improve quality of education by recruiting 4,000 primary school and 42,000 secondary school teachers currently under the internship programme, recruiting 2,000 primary school and 18,000 secondary school intern teachers and promoting 9,000 primary school and 3,000 secondary school teachers.</p>			
2	Road Transport	72.07	119.91	191.98	8.6%
		<p>Implementing Entity – State Department for Roads</p> <p>Key Outputs: The funds will be used to improve road network for effective and efficient mobility by construction, rehabilitation and maintenance of various roads and bridges across the country under KENHA, KeRRA and KURA.</p>			
3	Defence	168.28	1.53	169.82	7.6%
		<p>Implementing Entity – Ministry of Defence</p> <p>Key Outputs: The funds will be used to defend and protect the sovereignty and territorial integrity of the republic, support internal security operation and promote regional and international peace and security by ensuring 100 percent response to external threats to the country, acquisition of modern military equipment and training of 700 students at the National Defence University. It also will produce 10,719 MT of fresh meat, process 1,700 MT of hides and skins and produce 959 MT of animal feeds through the Kenya Meat Commission.</p>			
4	University Education	118.38	1.22	119.60	5.4%
		<p>Implementing Entity – State Department for Higher Education and Research</p> <p>Key Outputs: The funds will be used to promote access, equity, quality and relevance through advancement of knowledge in university education by graduating 86,458 students across all public universities, place 151,386 students in universities and 158,969 students in TVET institutions by KUCCPS, provide loans to 496,757 students in universities and 427,331 students in TVETs by HELB, and provide GoK sponsorship to 459,432 students in public universities and 68,994 students in private universities through the University Funding Board.</p>			
5	Policing Services	108.64	0.04	108.68	4.9%
		<p>Implementing Entity – National Police Service</p> <p>Key Outputs: The funds will be used to enhance public safety and security by providing 100 percent security coverage in all parts of the country, ensure 100 percent completion of investigation of reported criminal cases and public complaints, train 13,980 serving police officers and recruit 5,000 new police officers.</p>			
6	Secondary Education	91.53	2.38	93.91	4.2%
		<p>Implementing Entity – State Department for Basic Education</p> <p>Key Outputs: The funds will be used to enhance access, quality, equity and relevance of secondary education by enrolling 3,244,325 students in public primary schools and 3,312,865 learners in Junior Secondary Schools under the Free Day Secondary Education Programme.</p>			
7		0.81	76.73	77.54	3.5%

S/No.	Programme	Recurrent (Kshs. billions)	Development (Kshs. billions)	Total (Kshs. billions)	Share of Total Ministerial Expenditure (%)
	Housing Development and Human Settlement	<p>Implementing Entity – State Department for Housing and Urban Development</p> <p>Key Outputs: The funds will be used to facilitate the production of decent, safe and affordable housing and enhanced estates management services by ensuring at least 50 percent completion of all ongoing affordable housing projects and refurbishment of 1,280 government pool houses.</p>			
8	Economic Policy and National Planning	1.67	68.33	70.00	3.1%
		<p>Implementing Entity – State Department for Economic Planning</p> <p>Key Outputs: The funds will be used to strengthen policy formulation, planning, budgeting and coordination of implementation of Vision 2030 by training 143 MDAs on SDGs mainstreaming and preparing 1 Vision 2030 annual progress report. It will also be used to award 1,287,232 students with bursaries, pay for NHIF coverage for 27,274 elderly persons, develop facilities in 14,334 education institutions and develop facilities in 1,593 administration and security installations through the NG-CDF.</p>			
9	General Administration Planning and Support Services	52.19	6.55	58.74	2.6%
		<p>Implementing Entity – The National Treasury</p> <p>Key Outputs: The funds will be used to enhance institutional and human resource capacity for quality delivery of services by leasing of 6,000 vehicles for police and administration services, pay annual subscriptions of Kshs. 6.13 billion for international organizations, pay pending bills amounting to Kshs. 10.4 billion, pay annual subscriptions of Kshs. 704 million for equity and subscriptions in international financial institutions and collect revenue amounting to 18 percent of GDP through the KRA.</p>			
10	National Referral & Specialized Services	44.99	10.51	55.50	2.5%
		<p>Implementing Entity – State Department for Medical Services</p> <p>Key Outputs: The funds will be used to increase access and range of specialized healthcare services by reducing the average waiting time for spine services to 180 days, reduce average length of stay for orthopedic surgery to 11 days, reduce waiting time for kidney transplant to 70 days, reduce average waiting time for radiotherapy to 17 days, reduce average waiting time for chemotherapy to 6 days and average length of stay for pediatric burns patients to 30 days in all referral hospitals.</p>			
11	Public Financial Management	12.54	36.96	49.50	2.2%
		<p>Implementing Entity – The National Treasury</p> <p>Key Outputs: The funds will be used to increase the reliability, stability and soundness of the financial sector by approving 12 PPP projects, mobilizing Kshs. 50 billion in private capital, mobilize external resources equivalent to 40 percent of resource gap, maintain the contingency fund at Kshs. 2 billion and transfer Kshs. 10 billion from the equalization fund. It also targets to provide 1.3 million patients with ARTs, 7 million patients with ACT and ensure 100 percent treatment of TB patients through the Global Fund.</p>			
12	National Security Intelligence	46.35	-	46.35	2.1%
		<p>Implementing Entity – National Intelligence Service</p> <p>Key Outputs: The funds will be used to safeguard the sovereignty and security of Kenya and her citizens through provision of competitive, reliable and actionable intelligence that adds value to decision making by timely dissemination of actionable intelligence and counter intelligence reports.</p>			
13		3.33	33.80	37.13	1.7%

S/No.	Programme	Recurrent (Kshs. billions)	Development (Kshs. billions)	Total (Kshs. billions)	Share of Total Ministerial Expenditure (%)
	Water and Sewerage Infrastructure Development	<p>Implementing Entity – State Department for Water and Sanitation</p> <p>Key Outputs: The funds will be used to enhance accessibility of water and sewerage services by increasing the country’s average access to water services to 70 percent and increase in access to sanitation to 40%.</p>			
14	Power Transmission and Distribution	7.41	29.06	36.48	1.6%
		<p>Implementing Entity – State Department for Energy</p> <p>Key Outputs: The funds will be used to increase access to electricity by connecting 450,000 new customers to electricity, 100 percent completion of all ongoing power transmission infrastructure and associated substations, connect electricity to 2,400 additional public facilities and install additional 800 transformers in constituencies.</p>			
15	Prison Services	31.77	-	31.77	1.4%
		<p>Implementing Entity – State Department for Correctional Services</p> <p>Key Outputs: The funds will be used to facilitate increased access to justice, provide quality services for custody, containment, reformation and rehabilitation of custodial offenders by undertaking 900 boys and girls through the treatment programme under the Borstals and Youth Correction and Training Center (YCTC) Institutions, provide humane and safe custody for 22,000 high-risk inmates and 39,000 medium risk inmates and train 1,980 prison officers in the Prison Staff Training College.</p>			
16	Exploration and Distribution of Oil and Gas	27.32	3.50	30.82	1.4%
		<p>Implementing Entity – State Department for Petroleum</p> <p>Key Outputs: The funds will be used to ensure availability and access to reliable petroleum and gas by achieving 40 percent preliminary activities for crude oil pipeline and natural gas pipeline, achieve 40 percent completion of evaluation of gas potential in Block 9 – Marsabit County, distribute 7 million MT of petroleum products and supply 70,000 households with 6kg LPG cylinders.</p>			
17	National Social Safety Net	28.37	1.91	30.28	1.4%
		<p>Implementing Entity – State Department for Social Protection and Senior Citizens Affairs</p> <p>Key Outputs: The funds will be used to promote coordination of social protection and cushion vulnerable groups including children, persons with disabilities, older persons and street to enable them to meet their basic human needs and live dignified lives by supporting 1,537,781 older persons with cash transfers, supporting 611,786 households with OVCs with cash transfers, supporting 82,500 households with PWDs with cash transfers, rescue 5,500 street persons and provide them with psychosocial support services and provide 28,000 households with nutrition-sensitive cash transfers.</p>			
18	Rail Transport	0.68	27.42	28.09	1.3%
		<p>Implementing Entity – State Department for Transport</p> <p>Key Outputs: The funds will be used to develop, review and implement rail transport policies, laws and regulations for efficient, reliable safe and sustainable rail transport system by 60 percent completion of relocation units at Kibera and Mukuru, 100 percent completion of all ongoing rehabilitations on MGR lines, 80 percent completion of Kisumu Marine School, 50 percent completion of Riruta-Lenana-Ngong Line and 80 percent completion of Limuru Railway Station.</p>			
19		22.63	5.11	27.74	1.2%

S/No.	Programme	Recurrent (Kshs. billions)	Development (Kshs. billions)	Total (Kshs. billions)	Share of Total Ministerial Expenditure (%)
	Technical Vocational Education and Training	<p>Implementing Entity – State Department for Technical Vocational Education and Training</p> <p>Key Outputs: The funds will be used to increase access and quality of TVET by graduating 42,155 students in STEM, training 100,000 youths on digital skills, train 2,000 TVET trainers and recruit 3,000 TVET trainers.</p>			
20	Crop Development and Management	4.13	22.36	26.49	1.2%
		<p>Implementing Entity – State Department for Agriculture</p> <p>Key Outputs: The funds will be used to increase agricultural productivity by achieving commercial production of 30,000 bags of maize, training 50,000 farmers on e-voucher services, providing farm inputs to 56,130 smallholder farmers, link 46,245 farmers to bulk buyers, distributing 70,138 MT of subsidized fertilizer, disburse development loans to farmers under AFC amounting to Kshs. 10 billion and distribute 10,000 insecticides and fungicides to farmers.</p>			
21	Primary Education	14.45	11.99	26.44	1.2%
		<p>Implementing Entity – State Department for Basic Education</p> <p>Key Outputs: The funds will be used to enhance access, quality and relevance of primary education by enrolling 6,450,133 learners in public primary schools under the free primary education programme, provide schools meals to 4,000,000 vulnerable learners under the school feeding programme, assess 7,200 learners with special needs and disabilities and enroll 19,800 teacher trainees in public primary teacher training colleges.</p>			
22	National Legislation, Representation and Oversight	24.87	-	24.87	1.1%
		<p>Implementing Entity – National Assembly</p> <p>Key Outputs: The funds will be used to strengthen the legislative capacity, oversight and representation function of the National Assembly by processing 70 bills, holding 150 sittings, handling 100 percent of motions presented, considering 20 petitions and considering 20 statutory instruments.</p>			
23	Dispensation of Justice	21.02	0.83	21.85	1.0%
		<p>Implementing Entity – The Judiciary</p> <p>Key Outputs: The funds will be used to provide equitable access to and expeditious delivery of justice by ensuring 100 percent case clearance, 15 percent reduction of case backlog aged 3 years and above, reducing the maximum number of days taken to resolve election cases to 180, increase mediation settlement rate to 50 percent and achieve 100 percent automation rate for the court registry.</p>			
24	National Government Field Administration Services	18.15	0.36	18.51	0.8%
		<p>Implementing Entity – State Department for Internal Security and National Administration</p> <p>Key Outputs: The funds will be used to improve access to national government services, co-ordinate security, enhance peace building and conflict management in Kenya by ensuring 100 percent security coordination at the counties and 100 percent completion of all phases of ongoing construction of national government administrative offices.</p>			
25	Sports	1.09	16.46	17.56	0.8%

S/No.	Programme	Recurrent (Kshs. billions)	Development (Kshs. billions)	Total (Kshs. billions)	Share of Total Ministerial Expenditure (%)
		<p>Implementing Entity – State Department for Sports</p> <p>Key Outputs: The funds will be used to promote and develop sports at all levels by presenting 27 teams in international sports competitions, organizing 4 sports programmes for vulnerable groups, holding 700 sports safari events and achieving 15 percent automation and digitalization of sports registrar’s office services.</p>			
26	Foreign Relation and Diplomacy	17.26	-	17.26	0.8%
		<p>Implementing Entity – State Department for Foreign Affairs</p> <p>Key Outputs: The funds will be used to protect Kenya’s sovereignty and territorial integrity, promote national, regional and international peace, security and stability by ensuring 100 percent consular services are offered and at least 2 trade and investment promotion events are held in each Kenya Consulate across the world.</p>			
27	Irrigation and Land Reclamation	0.62	16.36	16.98	0.8%
		<p>Implementing Entity – State Department for Irrigation</p> <p>Key Outputs: The funds will be used to increase agricultural productivity through irrigation and drainage services by development of 60,288 acres of land under irrigation across the country, rehabilitating 4,492 acres in Bura Irrigation Scheme, cropping of 1,300 acres in Galana Kulalu and construction of 1,529 water harvesting structures in Northern Kenya.</p>			
28	General Administration	14.55	2.05	16.60	0.7%
		<p>Implementing Entity – State Department for Medical Services</p> <p>Key Outputs: The funds will be used to offer governance and enabling services for service delivery by increasing number of households covered under UHC scheme to 5.3 million, supporting 1,328,331 elderly persons under the Inua Jamii Subsidy program, support 1,285,720 mothers through the Linda Mama program and support 82,320 elderly and PWSDs access healthcare.</p>			
29	Curative & Reproductive Maternal New Born Child Adolescent Health RMNCAH	1.57	14.90	16.48	0.7%
		<p>Implementing Entity – State Department for Medical Services</p> <p>Key Outputs: The funds will be used to increase access to quality curative and reproductive healthcare services by increasing coverage of ART to 99 percent in adults and 90 percent in children, reduce new HIV infections by 75 percent, reduce annual AIDS related mortality by 50 percent, increase number of diabetes patients receiving treatments to 300,000, increase number of hypertensive patients receiving treatment to 500,000, reduce under 5 mortality rate to 35 per 1,000 live births, increase proportion of women of reproductive age receiving family planning commodities to 55% and increase proportion of fully immunized children under 1 year to 90%.</p>			
30	ICT Infrastructure Development	0.70	15.43	16.13	0.7%
		<p>Implementing Entity – State Department for Information Communication Technology and Digital Economy</p> <p>Key Outputs: The funds will be used to develop a world class ICT infrastructure that ensures access to efficient, reliable and affordable ICT services by increasing uptime of last mile connectivity and NOFBI to 97 percent, increasing uptime of undersea cable to 100 percent, provide internet connectivity to 11,475 government institutions across the country, provide 5,000 public WiFi facilities across the country, establish 290 digital village smart hubs and studios across the country and create 10,000 BPO jobs.</p>			

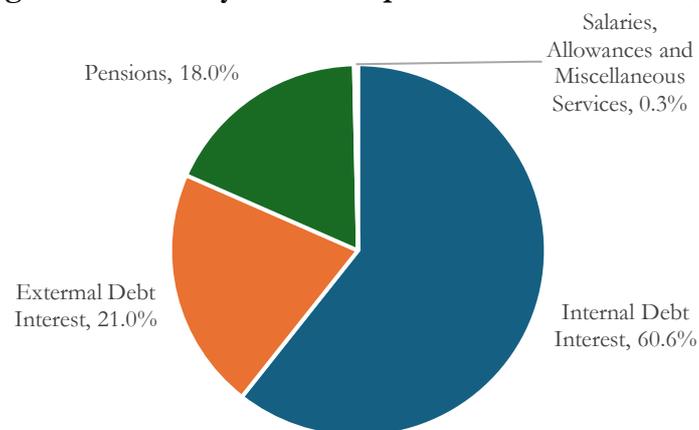
Source: National Treasury

IV. Consolidated Funds Services Expenditure

A. Overview

50. Consolidated Fund Services (CFS) comprises of expenditures that are charged against the Consolidated Fund as authorized by the Constitution or other Acts of Parliament pursuant to Article 206(2c) of the Constitution. CFS expenditures are non-discretionary (mandatory) since they are exempt from being included in the Appropriations Act for a financial year pursuant to Article 214 of the Constitution. These expenditures include:
- Public Debt** – payment of the interest and redemptions on loans raised or guaranteed and securities issued or guaranteed by the National Government are CFS expenditures as provided in Article 214 of the Constitution. The public debt comprises of both internal debt which are monies borrowed from within the country and external debt which are monies borrowed from outside the country.
 - Remuneration of Constitutional Office Holders** – The salaries and allowances of the President, Deputy President, Judges, Commissioners of Constitutional Commissions and Holders of Independent Offices established by the Constitution are CFS expenditures as provided in Articles 151(1), 160(3), and 250(7) of the Constitution.
 - Pensions** – All pensions and gratuities are CFS expenditures as provided in Section 4 of the Pensions Act, CAP. 189.
51. Despite redemptions being included as part of public debt, it's always exempted when calculating the total CFS expenditures since government always resorts to debt rollover as a form of payment of redemptions. When a public loan matures, the government has the option of either to repay the principal from its revenues (liquidating the loan) or to renew the debt by purchasing a new loan to pay the matured one (debt rollover). So in a situation where the government opts for a rollover, it enters into a new loan agreement of a similar amount as the original loan with either the same lender or a different lender.
52. Taking this into consideration, the CFS expenditures (exclusive of public debt redemptions) for the FY 2024/25 amount to Kshs. 1.24 trillion. Payment of interest on public debt amounts to Kshs. 1.01 trillion and comprises of Kshs. 749.97 billion for internal debt and Kshs. 259.91 billion for external debt. Pension amounts to Kshs. 223.15 billion and salaries and allowances of constitutional office holders amounts to Kshs. 4.21 billion.

Figure 2: Summary of CFS Expenditures for FY 2024/25



Source: National Treasury

53. Payments of redemptions on public debt for the FY 2024/25 amounts to Kshs. 843.29 billion. This comprised of internal debt redemptions amounting to Kshs. 593.01 billion and external debt redemptions amounting to Kshs. 330.71 billion. Therefore, if the government opts to liquidate all its maturing loans instead of rollover, the CFS expenditure obligations will amount to Kshs. 2.08 trillion.

B. Interest on Internal Debt

54. Internal debt consists of treasury bonds, treasury bills and borrowings through the government overdraft facility at the Central Bank of Kenya (CBK). Treasury bond is a medium to long term internal debt instrument issued by the CBK with a maturity of more than 1 year. Treasury bills are short-term debt instruments issued by the CBK with a maturity of between 91-days and one year. Lastly, the government overdraft facility in the CBK is a short-term debt instrument available for the national government. All the internal debt instruments are denominated in Kenya shillings.
55. Internal debt interest payments for FY 2024/25 amounts to Kshs. 749.97 billion. Interest payments on treasury bonds amounts to Kshs. 654.22 billion which include Kshs. 621.99 billion for various treasury bonds issued in previous years with a tenor of between 3 to 25 years and Kshs. 32.23 billion for new treasury bonds that the government intends to issue in the FY 2024/25. Interest payments for treasury bills amounts to Kshs. 79.53 billion, interest payments for government overdraft facility amounts to Kshs. 12.62 billion, CBK Commission amounts to Kshs. 3 billion and interest payment of pre-1998 government overdraft debt amounts to Kshs. 600 million.

Table 5: Summary of Internal Debt Interest Payments for FY 2024/25

Details	Amount (Kshs. billions)	Share of total CFS (%)
Treasury Bonds	654.22	87.2%
Treasury Bills	79.53	10.6%
Government Overdraft	12.62	1.7%
Commission to CBK	3.00	0.4%
Pre-1997 Government Overdraft Debt	0.60	0.1%
Total	749.97	100%

Source: National Treasury

C. Interest on External Debt

56. External debt consists of bilateral debt, multilateral debt and commercial debt. Bilateral debt is as a result of loans negotiated between Kenya and single lending country. The biggest bilateral partners for Kenya include China, India, Japan and France. Multilateral debt is as a result of loans negotiated between Kenya and multilateral agencies like African Development Bank and the World Bank. Finally, Commercial debt is as a result of loans negotiated between Kenya and international commercial lending institutions in the form of Eurobonds and Syndicate Loans. All external debt instruments are denominated in foreign currencies and are long term.
57. External debt interest payments for FY 2024/25 amounts to Kshs. 259.91 billion. Commercial debt interest amounts to Kshs. 85.55 billion with the largest payments going to Trade and Development Bank Syndicate Loan (Kshs. 25.94 billion), 2019 International Sovereign Bond Kshs. 23.85 billion and 2018 International Sovereign Bond (Kshs. 23.25 billion). Multilateral debt interest amounts to Kshs. 68.54 billion with the largest payments going to World Bank's IDA (Kshs. 26.73 billion), African Development Bank (Kshs. 16.0 billion) and IMF (Kshs. 14.74 billion). Bilateral debt interest amount to Kshs. 56.91 billion

with the largest payments going to Exim Bank of China (Kshs. 46.72 billion), Italy (Kshs. 3.15 billion) and France (Kshs. 1.88 billion). Finally, interest payments for new loans to be procured in FY 2024/25 is projected at Kshs. 44.71 billion which is 17.2% of total external debt interest payments.

Table 6: Summary of External Debt Interest Payments for FY 2024/25

Details	Amount (Kshs. billions)	Share of total CFS (%)
Bilateral Debt	56.91	21.9%
Multilateral Debt	68.54	26.4%
Commercial Debt	89.75	34.5%
New Loans	44.71	17.2%
Total	259.91	100.0%

Source: National Treasury

D. Pensions

58. Pensions payments for FY 2024/25 amount to Kshs. 223.15 billion and comprises of expenditures for ordinary pension, commuted pension, public service superannuation scheme and other pension schemes as shown in table 6.

Table 7: Summary of Pension Expenditures for FY 2024/25

Details	Amount (Kshs. billions)	Share of total CFS (%)
Ordinary Pension	93.78	42.0%
Commutated Pension	85.76	38.4%
Public Service Superannuation Scheme	36.98	16.6%
Other Pension Schemes	6.63	3.0%
Total	223.15	100.0%

Source: National Treasury

59. Ordinary pension amount to Kshs. 93.78 billion and account for 42% of total pensions. They are monthly payments made to support public servants upon retirement for the rest of the person's life. The monthly pensions for Civil Servants, Members of Parliament, Military Officers and State Officers amount to Kshs. 82.12 billion. The government also extends payment of ordinary pensions to dependents or Widows and Children of public servants for a defined period after the death of the primary beneficiary. Pensions to dependent's amounts to Kshs. 4.91 billion while Widows and Children's Pensions amounts to Kshs. 7.44 billion.

60. Commuted pension amount to Kshs. 85.76 billion and account for 38.4% of total pensions. Commuted pension (also called gratuity) is the money paid to public servants either at the end of their contract period or at retirement in appreciation of their service. It is enjoyed by Civil Servants, Members of Parliament and Military Officers.

61. The Public Service Superannuation Scheme (PSSS) expenditure amounts to Kshs. 36.98 billion and account for 16.6% of total pensions. This expenditure encompasses the government's contribution to the staff pension's scheme of public servants since the current public service pension scheme is a defined contribution plan.

62. The other pension schemes amount to Kshs. 6.63 billion and account for 3% of total pensions. Kshs. 40 million is for refunds of pensions to the UK government for retired civil

servants who worked for Kenyan government but are paid pension by the UK. Kshs. 92.1 million is for refund for contributions to Widows and Children Pensions for retired civil servants and state officers. Finally, Kshs. 6.5 billion is for payment of accrued benefits from PSSS members upon early exit from public service.

E. Salaries, Allowances and Miscellaneous Services

63. The remuneration of constitutional office holders for the FY 2024/25 amounts to Kshs. 4.17 billion. This comprises of Kshs. 2.32 billion for salaries, Kshs. 1.61 billion for allowances and Kshs. 232 million for payment of gratuity. In the FY 2024/25, the Constitutional Offices with holders whose contracts are scheduled to end and thus are to be paid gratuity include the Public Service Commission (PSC), Salaries and Remuneration Commission (SRC), National Police Service Commission (NPSC), Commission for Administration of Justice (CAJ) and National Gender and Equality Commission (NGEC).

Table 8: Summary of Salaries and Allowances for Constitutional Office Holders for FY 2024/25 (Kshs. millions)

Details	Salaries	Allowances	Gratuity	Total
President and DP	20.23	15.82	-	36.05
Attorney General	6.89	4.68	-	11.57
Chief Justice and Judges	1,825.20	1,287.87	-	3,113.06
Auditor General	6.89	4.70	-	11.59
PSC Commissioners	44.53	30.99	72.21	147.72
TSC Commissioners	44.53	30.99	-	75.51
KNHRC Commissioners	25.12	17.51	-	42.63
Former President	14.51	8.17	-	22.68
NCIC Commissioners	34.82	16.22	-	51.04
CRA Commissioners	39.68	27.75	-	67.43
SRC Commissioners	56.20	37.47	64.77	158.44
NLC Commissioners	44.53	30.93	-	75.45
Controller of Budget	5.71	3.85	-	9.56
NPSC Commissioners	29.97	21.28	46.72	97.97
Director of Public Prosecutions	5.71	3.80	-	9.51
EACC Commissioners	18.30	1.54	-	19.84
CAJ Commissioners	15.41	11.57	28.67	55.65
NGEC Commissioners	25.12	17.54	19.64	62.30
IEBC Commissioners	52.60	36.06	-	88.66
Total	2,315.93	1,608.74	232.00	4,156.67

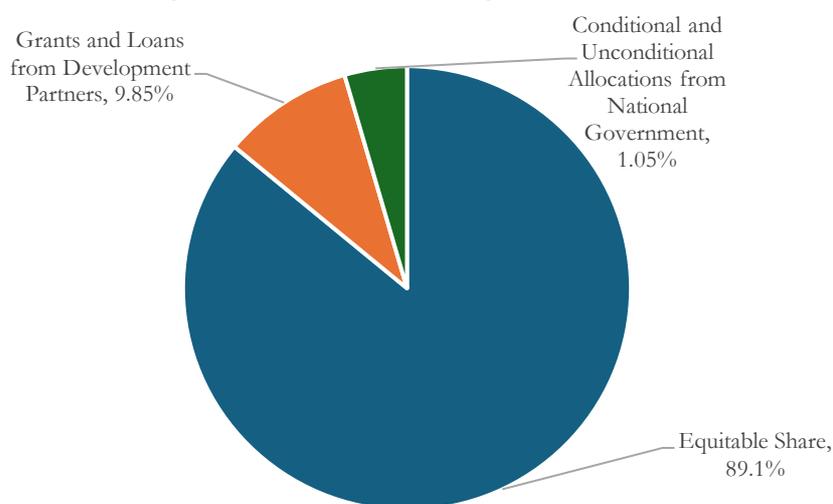
Source: National Treasury

V. Transfers to County Governments

A. Overview

64. Annually, the National Government allocates funds to County Government for them to fund their operations. The total transfers to county government in FY 2024/25 amounted to Kshs. 426.485 billion. The transfers to the county government can be categorised into 3:
- The equitable share amounts to Kshs. 380 billion and it constitutes 86.1% of the total transfers.
 - The Conditional and Unconditional allocation from the National Government amounts to Kshs. 4.485 billion and it constitutes 1.05% of the total transfers.
 - The Grants and Loans from Development Partners amounts to Kshs. 42.0 billion and it constitutes 9.85% of the total transfers.

Figure 3: Summary of Transfers to County Government for FY 2024/25



Source: PBO

B. County Equitable Share

65. The equitable share amounts to Kshs. 380 billion and it constitutes 89.1% of the total transfers. Revenue raised nationally shall be shared equitably among the national and county governments with the county government share being not less than 15 percent of the most recent audited revenues as approved by the National Assembly. The funds are first vertically divided between the national and county governments through the Division of Revenue Act based on the criteria provided in Article 203 of the Constitution. Thereafter, the county government share is horizontally divided among the 47 county governments through the County Allocation of Revenue Act in accordance with the basis of revenue sharing provided in Article 217 of the Constitution.
66. The vertical sharing of revenue for FY 2024/25 takes into account the criteria set out in Article 203(1) of the Constitution. The criteria includes the following factors:
- National Interest – these are expenditures related to project and programmes that are critical to the achievement of the country’s economic development objectives and have significant resources investment requirement and whose benefits accrue nationwide.
 - Public debt – These are the interest payment related costs for both domestic and external debt.

- iii) Other National Obligations - these are essential funding for mandatory pension contributions, financing of constitutional offices, financing of Parliament and Judiciary as well as expenses relating to other statutory bodies.
 - iv) Fiscal Capacity and Efficiency of County Governments – The vertical sharing formula has taken into consideration the need to support county governments grow their own source revenue.
 - v) County government’s ability to perform their functions assigned to them and meet other developmental needs of the county governments – The vertical sharing formula has been informed by the costing of expenditures for devolved functions done at the onset of devolution, which has been the basis for equitable sharing of national revenue over the years.
67. The horizontal sharing of revenue for FY 2024/25 uses the third basis for revenue sharing which was determined by Parliament in November 2020. This third basis was expected to be utilized for five financial years (2020/21 to 2024/25) with a new five-year revenue sharing basis expected to be determined before December 2024. The implementation of the third basis provided that Kshs. 158.25 billion of the share of national revenue allocated to county government was to be shared among the counties based on the aggregate allocation ratio of the second basis while the balance was to be shared based on the allocation ratio of the third basis. The following are the parameters considered in the second and third basis of revenue sharing among counties:
- i) **Second Basis** - The formula consists of 6 parameters namely: population (45%), basic equal share (26%), poverty (18%), land area (8%), fiscal effort (8%) and development factor (1%).
 - ii) **Third Basis** - The formula consists of 8 parameters namely: Basic Share Index (20%), Population Index (18%), Health Index (17%), Poverty Head County Index (14%), Agriculture Index (10%), Rural Access Index (8%), Urban Services Index (5%) and Land Area Index (8%).

C. Conditional and Unconditional Allocations from National Government

68. The Conditional and Unconditional allocation from the National Government amounts to Kshs. 4.48 billion and it constitutes 1.05% of the total transfers. Article 202(2) of the Constitution provides that the county governments may be given additional allocation from the national government share of revenue, either conditionally or unconditionally. The funds are appropriated to the respective State Departments of the National Government then transferred to County Governments through the annual County Government Additional Allocation Act. In FY 2024/25, the conditional and unconditional allocations are:
- a) **Construction of County Headquarters** – This is a conditional allocation meant to support construction of offices for the counties which did not inherit adequate facilities that could accommodate the new administration. There was no allocation for the FY 2024/25.
 - b) **County Aggregated and Industrial Parks (CAIPs)** – This is a conditional allocation meant to support counties develop their Agro-Industries and enhance productivity of agriculture sector in a sustainable manner. In the FY 2024/25, **Kshs. 1.9 billion** will be utilized for CAIPs in 18 counties as shown in Annex 3.
 - c) **Community Health Promoters (CHPs)** – This is a conditional allocation meant for the monthly stipends of CHPs who provide primary health services including prenatal care, immunisation, nutrition education and treatment of common illnesses. In the FY

2024/25, **Kshs. 2.58 billion** will be utilized for CHP across all 47 counties as shown in Annex 3.

- d) **Road Maintenance Levy Fund (RMLF)** – This is a conditional allocation meant for maintenance of county roads. The RMLF is shared among the county government in accordance with the revenue sharing formula approved by Parliament. There was no allocation for the FY 2024/25.
- e) **Court Fines** – This is an unconditional allocation transferred to beneficiary counties from fines collected by the Judiciary as a result of contravention of county government legislation. There was no allocation for the FY 2024/25.
- f) **Share of Mineral Royalties** – This is an unconditional allocation transferred to beneficiary counties from royalties paid by the holders of mineral rights. The Mining Act, 2016 requires that royalties be shared as follows; 70% for national government 20% for county governments and 10% for communities. There was no allocation for the FY 2024/25.

D. Grants and Loans from Development Partners

69. The Grants and Loans from Development Partners amounts to Kshs. 42.0 billion and it constitutes 9.85% of the total transfers. These are the proceeds of Grants and Loans from development partners required for functions that are implemented by county governments. The funds are appropriated to the respective State Departments of the National Government then transferred to County Governments through the annual County Government Additional Allocation Act.
- a) **DANIDA’s Primary Healthcare in Devolved System Program** – This is a grant to improve primary healthcare focusing mainly on maternal newborn, reproductive child and adolescent health services in counties. In FY 2024/25, Kshs. 487.5 million will be shared among the 47 counties in accordance with the revenue sharing formula approved by Parliament as shown in Annex 4.
 - b) **SWEDEN’s Kenya Agriculture Business Development Project (KABDP)** – This is a grant that contributes to agriculture sector growth through the adoption of innovative, commercially oriented, and modern agriculture and livestock enterprises for poverty reduction and sustainable food and nutrition security. In FY 2024/25, Kshs. 513.19 million will be shared equally among the 47 counties as shown in Annex 4.
 - c) **WB-IDA’s Emergency Locust Response Projects (ELRP)** – This is a loan for prevention and response to the threat to livelihoods posed by the Desert Locust outbreak and to strengthen Kenya's systems for preparedness. In FY 2024/25, Kshs. 1.9 billion will be shared among 15 counties as shown in Annex 4.
 - d) **WB-IDA’s Food Systems Resilience Project (FSRP)** – This is a loan to increase preparedness against food insecurity and improve the resilience of food systems in targeted project areas of Kenya. In FY 2024/25, Kshs. 2.25 billion will be shared equally among 13 counties as shown in Annex 4.
 - e) **WB-IDA’s National Agricultural Value Chain Development Project (NAVCDP)** - This is a loan to increase market participation and value addition for targeted farmers in selected value chains in project areas. In FY 2024/25, Kshs. 5 billion will be shared equally among 33 counties as shown in Annex 4.
 - f) **WB-IDA’s Water and Sanitation Development Project (WSDP)** – This is a loan for implementation of Water and Sanitation activities to increase water and sanitation coverage in select Coastal and North Eastern Counties. In FY 2024/25, Kshs. 5.7 billion will be allocated to Garissa, Kilifi, Kwale, Mombasa, Taita Taveta and Wajir Counties as shown in Annex 4.

- g) **WB-IDA's Kenya Devolution Support Programme II (KDSP II)** – This is a grant to be used by counties to finance capacity-building institutional strengthening activities. The grants will incentivize counties to set up core governance and institutional arrangements for management of public resources, which will enhance capacity, facilitate achievement of Program results, and support Program coordination. In FY 2024/25, Kshs. 1.76 billion will be shared equally among the 47 counties as shown in Annex 4.
- h) **WB-IDA's Kenya Urban Support Project (KUSP) Urban Institutional Grant (UIG)** – This is a grant to provide support to participating County Governments for the formulation of urban development plans including the establishment and operation of urban institutional arrangements such as charters, boards administrations and operation of Urban Institutional arrangements and for the initial preparation of urban infrastructure investments. In FY 2024/25, Kshs. 1.72 billion will be shared among the 45 counties as shown in Annex 4.
- i) **WB-IDA's Kenya Urban Support Project (KUSP) Urban Institutional Grant (UIG)** – This is a grant to provide support to participating County Governments for development of waste management, storm water drainage infrastructure, roads and NMT connectivity, fire and disaster management facilities/equipment and urban socio-economic infrastructure such as markets. In FY 2024/25, Kshs. 5.89 billion will be shared among the 45 counties as shown in Annex 4.
- j) **IFAD's Aquaculture Business Development Programme (ABDP)** – This is a loan to increase the incomes, food security and nutritional status of the wider communities of poor rural households involved in aquaculture in the targeted Counties. In FY 2024/25, Kshs. 245.88 million will be shared among the 15 counties as shown in Annex 4.
- k) **KfW's Drought Resilience Programme in Northern Kenya (DRPNK)** – This is a grant to ensure that drought resilience and climate change adaptive capacities of the pastoral and agro-pastoral production systems and livelihoods in selected counties are strengthened on a sustainable basis by constructing and rehabilitating relevant infrastructure. In FY 2024/25, Kshs. 781.97 million will be allocated to Turkana and Marsabit Counties as shown in Annex 4.
- l) **UNFPA's 10th Country Grant** – This is a grant that will contribute to the reduction in the unmet need for family planning, the reduction of preventable maternal deaths and reduction in gender-based violence and harmful practices. In FY 2024/25, Kshs. 65.19 million will be shared among the 8 counties as shown in Annex 4.
- m) **IFAD's Kenya Livestock Commercialization project (KeLCoP)** – This is a grant that contributes to the Government's agriculture transformation Agenda of increasing rural small-scale farmers' incomes, food and nutrition security. In FY 2024/25, Kshs. 378.73 million will be shared among the 10 counties as shown in Annex 4.
- n) **AFD's Kenya Informal Settlement Improvement Project II (KISIP)** – This is a grant to develop sustainable infrastructure in selected informal settlement in selected urban areas as part of slum upgrading. In FY 2024/25, Kshs. 5.24 billion will be shared among the 16 counties as shown in Annex 4.
- o) **WB-IDA's Kenya Informal Settlement Improvement Project II (KISIP)** – This is a grant to develop sustainable infrastructure in selected informal settlement in selected urban areas as part of slum upgrading. In FY 2024/25, Kshs. 5.16 billion will be shared among the 16 counties as shown in Annex 4.

Annexure (Kshs.)

Annex 1: Allocations for MDA grouped by sectors FY 2024/25

Sector	Vote	Recurrent	Development	Total
Agriculture, Rural and Urban Development	Sub-Total	29,362,068,102	44,570,974,896	73,933,042,998
	1112 State Department for Lands and Physical Planning	4,135,650,000	2,379,000,000	6,514,650,000
	1162 State Department for Livestock Development	5,293,237,448	7,966,000,000	13,259,237,448
	1166 State Department for the Blue Economy and Fisheries	2,448,184,460	7,892,900,000	10,341,084,460
	1169 State Department for Agriculture	15,702,807,296	26,333,074,896	42,035,882,192
	2021 National Land Commission	1,782,188,898	-	1,782,188,898
Education	Sub-Total	606,679,300,450	21,087,929,000	627,767,229,450
	1064 State Department for Technical Vocational Education and Training	23,096,786,255	5,111,600,000	28,208,386,255
	1065 State Department for Higher Education and Research	119,242,899,167	1,220,000,000	120,462,899,167
	1066 State Department for Basic Education	116,847,025,768	14,361,000,000	131,208,025,768
	2091 Teachers Service Commission	347,492,589,260	395,329,000	347,887,918,260
Energy, Infrastructure and ICT	Sub-Total	142,033,938,217	302,255,760,443	444,289,698,660
	1091 State Department for Roads	72,072,170,790	119,911,779,946	191,983,950,736
	1092 State Department for Transport	16,337,286,839	32,007,000,000	48,344,286,839
	1093 State Department for Shipping and Maritime Affairs	2,222,966,147	750,000,000	2,972,966,147
	1094 State Department for Housing & Urban Development	1,302,950,967	85,195,800,000	86,498,750,967
	1095 State Department for Public Works	3,681,142,270	224,000,000	3,905,142,270
	1122 State Department for Information Communication Technology & Digital Economy	3,508,254,349	16,489,700,000	19,997,954,349
	1123 State Department for Broadcasting & Telecommunications	5,707,839,032	-	5,707,839,032
	1152 State Department for Energy	9,882,118,087	44,177,480,497	54,059,598,584
	1193 State Department for Petroleum	27,319,209,736	3,500,000,000	30,819,209,736
	Environment Protection, Water and Natural Resources	Sub-Total	32,152,183,538	69,044,976,186
1104 State Department for Irrigation		1,178,321,500	20,228,590,000	21,406,911,500
1109 State Department for Water & Sanitation		5,739,696,084	44,100,590,000	49,840,286,084

Sector	Vote	Recurrent	Development	Total
	1192 State Department for Mining	994,870,257	-	994,870,257
	1203 State Department for Wildlife	12,054,075,372	360,000,000	12,414,075,372
	1331 State Department for Environment & Climate Change	3,153,540,214	1,307,796,186	4,461,336,400
	1332 State Department for Forestry	9,031,680,111	3,048,000,000	12,079,680,111
General Economic and Commercial Affairs	Sub-Total	29,865,641,839	15,759,900,516	45,625,542,355
	1036 State Department for the ASALs and Regional Development	4,805,686,511	3,927,530,516	8,733,217,027
	1173 State Department for Cooperatives	6,709,708,765	2,000,000,000	8,709,708,765
	1174 State Department for Trade	3,071,742,233	290,000,000	3,361,742,233
	1175 State Department for Industry	2,207,413,227	3,343,870,000	5,551,283,227
	1176 State Department for Micro, Small and Medium Enterprises Development	1,487,046,750	4,528,500,000	6,015,546,750
	1177 State Department for Investment Promotion	1,165,686,422	1,200,000,000	2,365,686,422
	1202 State Department for Tourism	9,845,614,503	470,000,000	10,315,614,503
	1221 State Department for East African Community	572,743,428	-	572,743,428
Governance, Justice Law and Order	Sub-Total	203,501,244,362	5,054,400,000	208,555,644,362
	1023 State Department for Correctional Services	34,389,656,068	40,000,000	34,429,656,068
	1024 State Department for Immigration and Citizen Services	9,874,250,744	4,396,200,000	14,270,450,744
	1025 National Police Service	108,642,444,423	35,000,000	108,677,444,423
	1026 State Department for Internal Security & National Administration	27,825,134,955	360,200,000	28,185,334,955
	1252 State Law Office	5,272,003,368	157,000,000	5,429,003,368
	1271 Ethics and Anti-Corruption Commission	4,113,630,000	30,000,000	4,143,630,000
	1291 Office of the Director of Public Prosecutions	3,959,020,000	26,000,000	3,985,020,000
	1311 Office of the Registrar of Political Parties	1,927,814,682	-	1,927,814,682
	1321 Witness Protection Agency	697,134,000	-	697,134,000
	2011 Kenya National Commission on Human Rights	478,039,387	-	478,039,387
	2031 Independent Electoral and Boundaries Commission	3,817,732,834	-	3,817,732,834
	2101 National Police Service Commission	1,008,040,920	-	1,008,040,920

Sector	Vote	Recurrent	Development	Total
	2141 National Gender and Equality Commission	407,702,500	10,000,000	417,702,500
	2151 Independent Policing Oversight Authority	1,088,640,481	-	1,088,640,481
Health	Sub-Total	86,828,272,190	32,028,033,334	118,856,305,524
	1082 State Department for Medical Services	64,242,350,155	27,739,033,334	91,981,383,489
	1083 State Department for Public Health and Professional Standards	22,585,922,035	4,289,000,000	26,874,922,035
Judiciary	Sub-Total	21,678,515,164	826,600,000	22,505,115,164
	1261 The Judiciary	21,018,400,000	826,600,000	21,845,000,000
	2051 Judicial Service Commission	660,115,164	-	660,115,164
National Security	Sub-Total	217,769,061,938	1,534,000,000	219,303,061,938
	1041 Ministry of Defence	171,418,061,938	1,534,000,000	172,952,061,938
	1281 National Intelligence Service	46,351,000,000	-	46,351,000,000
Parliament	Sub-Total	39,747,390,885	1,118,109,114	40,865,499,999
	2041 Parliamentary Service Commission	1,287,266,307	-	1,287,266,307
	2042 National Assembly	24,868,564,575	-	24,868,564,575
	2043 Parliamentary Joint Services	6,187,382,408	1,118,109,114	7,305,491,522
	2044 Senate	7,404,177,595	-	7,404,177,595
Public Administration and International Relations	Sub-Total	136,691,934,263	124,223,988,845	260,915,923,108
	1011 Executive Office of the President	3,584,474,631	-	3,584,474,631
	1012 Office of the Deputy President	2,598,152,997	-	2,598,152,997
	1013 Office of the Prime Cabinet Secretary	721,710,705	-	721,710,705
	1014 State Department for Parliamentary Affairs	363,912,950	-	363,912,950
	1015 State Department for Performance and Delivery Management	507,850,137	-	507,850,137
	1016 State Department for Cabinet Affairs	228,672,243	-	228,672,243
	1017 State House	4,307,531,658	-	4,307,531,658
	1032 State Department for Devolution	1,442,919,920	2,653,000,000	4,095,919,920
	1053 State Department for Foreign Affairs	20,013,151,348	-	20,013,151,348
	1054 State Department for Diaspora Affairs	637,826,702	-	637,826,702
	1071 The National Treasury	66,721,428,408	52,504,355,380	119,225,783,788
	1072 State Department for Economic Planning	3,246,548,155	68,623,687,681	71,870,235,836
	1213 State Department for Public Service	18,658,486,786	363,945,784	19,022,432,570

Sector	Vote	Recurrent	Development	Total
	2061 Commission on Revenue Allocation	364,348,789	-	364,348,789
	2071 Public Service Commission	3,476,510,559	-	3,476,510,559
	2081 Salaries and Remuneration Commission	452,736,206	-	452,736,206
	2111 Auditor General	8,024,899,030	79,000,000	8,103,899,030
	2121 Controller of Budget	704,251,897	-	704,251,897
	2131 Commission on Administrative Justice	636,521,142	-	636,521,142
Social Protection, Culture and Recreation	Sub-Total	45,280,689,055	23,661,540,490	68,942,229,545
	1132 State Department for Sports	1,091,510,286	16,464,000,000	17,555,510,286
	1134 State Department for Culture and Heritage	2,757,265,284	70,000,000	2,827,265,284
	1135 State Department for Youth Affairs and Creative Economy	1,903,155,341	1,535,069,490	3,438,224,831
	1184 State Department for Labour and Skills Development	4,268,536,768	100,000,000	4,368,536,768
	1185 State Department for Social Protection and Senior Citizens Affairs	33,261,432,733	1,907,621,000	35,169,053,733
	1212 State Department for Gender and Affirmative Action	1,998,788,643	3,584,850,000	5,583,638,643
	Total	1,591,590,240,003	641,166,212,824	2,232,756,452,827

Annex 2: Equitable for each Counties FY 2024/25

S/No	County	Equitable share
1	Baringo	6,549,869,172
2	Bomet	6,877,051,081
3	Bungoma	10,952,828,015
4	Busia	7,368,876,254
5	Elgeyo/Marakwet	4,732,902,504
6	Embu	5,265,647,581
7	Garissa	8,135,668,406
8	Homa Bay	8,014,779,766
9	Isiolo	4,832,694,393
10	Kajiado	8,178,725,860
11	Kakamega	12,728,632,860
12	Kericho	6,607,308,486
13	Kiambu	12,048,182,207
14	Kilifi	11,944,749,755
15	Kirinyaga	5,341,426,585
16	Kisii	9,130,465,415
17	Kisumu	8,243,750,487
18	Kitui	10,676,321,667
19	Kwale	8,472,085,237
20	Laikipia	5,280,179,613
21	Lamu	3,191,033,529
22	Machakos	9,411,898,505
23	Makueni	8,341,980,124
24	Mandera	11,477,462,849
25	Marsabit	7,460,731,664

S/No	County	Equitable share
26	Meru	9,752,383,950
27	Migori	8,223,130,332
28	Mombasa	7,758,068,995
29	Murang'a	7,370,521,050
30	Nairobi City	19,782,840,014
31	Nakuru	13,393,911,303
32	Nandi	7,194,714,440
33	Narok	9,072,664,769
34	Nyamira	5,264,263,061
35	Nyandarua	5,823,143,639
36	Nyeri	6,395,088,006
37	Samburu	5,515,899,438
38	Siaya	7,158,739,515
39	Taita/Taveta	4,970,704,939
40	Tana River	6,698,457,102
41	Tharaka-Nithi	4,320,544,701
42	Trans Nzoia	7,389,511,600
43	Turkana	12,955,921,418
44	Uasin Gishu	8,300,446,109
45	Vihiga	5,196,806,546
46	Wajir	9,720,391,278
47	West Pokot	6,476,595,778
	Total	380,000,000,000

Annex 3: National Government (Conditional and Unconditional Allocations)

S/No	County	Supplement construction of County HQ	CAIPs Programme	CHPs Project	Transfer of Museum Function	RMLF	Unconditional allocation: Court Fines	Unconditional: 20% share of mineral royalties	Total = (Conditional + unconditional)
1	Baringo	-	-	50,970,203	-	-	-	-	50,970,203
2	Bomet	-	-	59,165,694	-	-	-	-	59,165,694
3	Bungoma	-	105,555,556	85,789,059	-	-	-	-	191,344,614
4	Busia	-	105,555,556	53,031,058	-	-	-	-	158,586,613
5	Elgeyo/Marakwet	-	-	29,714,646	-	-	-	-	29,714,646
6	Embu	-	105,555,556	48,166,483	-	-	-	-	153,722,038
7	Garissa	-	105,555,556	59,525,146	-	-	-	-	165,080,701
8	Homa Bay	-	105,555,556	70,787,955	-	-	-	-	176,343,511
9	Isiolo	-	-	17,277,629	-	-	-	-	17,277,629
10	Kajiado	-	-	39,994,955	-	-	-	-	39,994,955
11	Kakamega	-	-	101,844,553	-	-	-	-	101,844,553
12	Kericho	-	-	36,496,295	-	-	-	-	36,496,295
13	Kiambu	-	105,555,556	75,628,567	-	-	-	-	181,184,122
14	Kilifi	-	-	92,738,452	-	-	-	-	92,738,452
15	Kirinyaga	-	105,555,556	29,283,304	-	-	-	-	134,838,860
16	Kisii	-	-	70,452,467	-	-	-	-	70,452,467
17	Kisumu	-	-	71,842,346	-	-	-	-	71,842,346
18	Kitui	-	-	59,189,658	-	-	-	-	59,189,658
19	Kwale	-	-	41,648,431	-	-	-	-	41,648,431
20	Laikipia	-	-	20,153,240	-	-	-	-	20,153,240
21	Lamu	-	-	11,598,297	-	-	-	-	11,598,297
22	Machakos	-	105,555,556	66,498,502	-	-	-	-	172,054,058
23	Makueni	-	-	90,821,378	-	-	-	-	90,821,378
24	Mandera	-	-	14,809,396	-	-	-	-	14,809,396
25	Marsabit	-	-	47,998,739	-	-	-	-	47,998,739
26	Meru	-	105,555,556	89,048,085	-	-	-	-	194,603,640
27	Migori	-	105,555,556	70,596,248	-	-	-	-	176,151,803
28	Mombasa	-	105,555,556	57,200,694	-	-	-	-	162,756,249
29	Murang'a	-	105,555,556	36,783,856	-	-	-	-	142,339,412
30	Nairobi City	-	-	178,934,889	-	-	-	-	178,934,889
31	Nakuru	-	105,555,556	79,390,825	-	-	-	-	184,946,380
32	Nandi	-	105,555,556	77,210,153	-	-	-	-	182,765,708
33	Narok	-	-	39,779,284	-	-	-	-	39,779,284

S/No	County	Supplement construction of County HQ	CAIPs Programme	CHPs Project	Transfer of Museum Function	RMLF	Unconditional allocation: Court Fines	Unconditional: 20% share of mineral royalties	Total = (Conditional + unconditional)
34	Nyamira	-	105,555,556	35,441,904	-	-	-	-	140,997,460
35	Nyandarua	-	-	33,237,269	-	-	-	-	33,237,269
36	Nyeri	-	-	59,309,475	-	-	-	-	59,309,475
37	Samburu	-	-	36,855,746	-	-	-	-	36,855,746
38	Siaya	-	105,555,556	50,970,203	-	-	-	-	156,525,759
39	Taita/Taveta	-	-	32,805,928	-	-	-	-	32,805,928
40	Tana River	-	-	23,076,778	-	-	-	-	23,076,778
41	Tharaka-Nithi	-	-	30,313,732	-	-	-	-	30,313,732
42	Trans Nzoia	-	105,555,556	53,678,070	-	-	-	-	159,233,626
43	Turkana	-	-	59,309,475	-	-	-	-	59,309,475
44	Uasin Gishu	-	105,555,556	49,508,434	-	-	-	-	155,063,990
45	Vihiga	-	-	34,651,111	-	-	-	-	34,651,111
46	Wajir	-	-	48,573,861	-	-	-	-	48,573,861
47	West Pokot	-	-	61,897,525	-	-	-	-	61,897,525
	Total		1,900,000,000	2,584,000,000	-	-	-	-	4,484,000,000

Annex 4: Development Partners (Millions)

S/ No	County	DANIDA - Primary Health Care	IDA - KISIP II	AFD - KISIP II	IDA - ELRP	KfW - FLLoCA	IDA - FLLoCA CCRI Grant	IDA - Food System Resilience Project	IDA - NAVCDP	IDA - WSDP	IDA - KDSP-II	IDA KUSP UIG	IDA KUSP UDG	IFAD-Kenya Livestock	KfW - Drought Resilience Programme	IFAD - ABDP	UNFPA - 10th Country Grant	SWEDEN-KABDP	Total Loans and Grants
1	Baringo	7.85			121.03			173.08			37.5	35	18.19	40.15			9.62	10.92	453.33
2	Bomet	8.48							151.515		37.5	35	18.28					10.92	261.69
3	Bungoma	13.7	297.4						151.515		37.5	35	100.43	37.95			7.4	10.92	691.82
4	Busia	9.26							151.515		37.5	35	76.46	33.55		22.59		10.92	376.8
5	Elgeyo/Marakwet	5.95	261.75	239	121.03			173.08			37.5	35	18.28	40.15				10.92	942.65
6	Embu	6.63			104.6				151.515		37.5	35	52.6			10.24		10.92	409
7	Garissa	10.82			142.5			173.08		450	37.5	105	342.46				9.62	10.92	1,281.90
8	Homa Bay	10.38	500	487.02					151.515		37.5	35	54.66			12.91		10.92	1,299.91
9	Isiolo	6.53			142.5			173.08			37.5	35	63.66				9.62	10.92	478.81
10	Kajiado	9.9		180.63					151.515		37.5	35	227.8			10.51		10.92	663.77
11	Kakamega	16.04		110					151.515		37.5	35	120.74	33.55		24.42		10.92	539.68
12	Kericho	8.29							151.515		37.5	35	43.55					10.92	286.77
13	Kiambu	14.53		464.54					151.515		37.5	35	1,331.48			19.4		10.92	2,064.88
14	Kilifi	16.09	417.19	343.08					151.515	1,700.00	37.5	35	157.13					10.92	2,868.42
15	Kirinyaga	6.53							151.515		37.5	35	31.72			13.78		10.92	286.97
16	Kisii	11.99							151.515		37.5	35	90.99			21.49		10.92	359.41
17	Kisumu	10.53	655	195					151.515		37.5	35	340.39			15.41		10.92	1,451.27
18	Kitui	13.6			121.03				151.515		37.5	35	41.8					10.92	411.36
19	Kwale	11.99		120.19					151.515	1,000.00	37.5	35	81.16				6.66	10.92	1,454.93
20	Laikipia	6.44						173.08			37.5	35	77.21					10.92	340.15
21	Lamu	3.998	28.13	282				173.08			37.5	35	20.55					10.92	591.17
22	Machakos	11.94			104.6				151.515		37.5	35	90.17			12.26		10.92	453.91
23	Makueni	11.41							151.515		37.5	35	40.17					10.92	286.51
24	Mandera	15.75			142.5			173.08			37.5	35	142.01					10.92	556.76
25	Marsabit	10.43			142.5			173.08			37.5	35	29.37	41.25	462.44			10.92	942.49
26	Meru	12.38	193.51		104.6				151.515		37.5	35	106.05			23.31		10.92	674.78
27	Migori	10.43							151.515		37.5	35	112.84			13.62		10.92	371.83
28	Mombasa	10.87	860							1,000.00	37.5							10.92	1,919.29
29	Murang'a	9.7							151.515		37.5	35	70.74					10.92	315.38
30	Nairobi City	24.52	60	690							37.5						8.95	10.92	831.89
31	Nakuru	16.14	128	422					151.515		37.5	35	671.68	38.28				10.92	1,511.03
32	Nandi	8.24	208.35						151.515		37.5	35	33.99					10.92	485.52
33	Narok	12.38							151.515		37.5	35	71.24				7.4	10.92	325.96
34	Nyamira	7.41	148.12						151.515		37.5	35	19.82					10.92	410.28
35	Nyandarua	7.51	288.46						151.515		37.5	35	36.56					10.92	567.46

S/ No	County	DANIDA - Primary Health Care	IDA - KISIP II	AFD - KISIP II	IDA - ELRP	KfW - FLLoCA	IDA - FLLoCA CCRI Grant	IDA - Food System Resilience Project	IDA - NAVCDP	IDA - WSDP	IDA - KDSP- II	IDA KUSP UIG	IDA KUSP UDG	IFAD- Kenya Livestock	KfW - Drought Resiliemce Programme	IFAD - ABDP	UNFPA - 10th Country Grant	SWEDEN- KABDP	Total Loans and Grants
36	Nyeri	8.34		360.6					151.515		37.5	35	64.82			19.32		10.92	688.01
37	Samburu	7.12			142.5			173.08			37.5	35	25.38	41.25				10.92	472.74
38	Siaya	8.92							151.515		37.5	35	45.22	33.55		13.84		10.92	336.46
39	Taita/ Taveta	6.53		190.63					151.515	850	37.5	35	18.28					10.92	1,300.37
40	Tana River	9.02						173.08	151.515		37.5	35	18.28					10.92	435.31
41	Tharaka-Nithi	6.05	168.95		104.6				151.515		37.5	35	66.36			12.81		10.92	593.7
42	Trans Nzoia	8.87	621.83						151.515		37.5	35	131.27	39.05				10.92	1,035.96
43	Turkana	16.23			142.5			173.08			37.5	105	286.86		319.53		5.92	10.92	1,097.54
44	Uasin Gishu	9.75	320	670					151.515		37.5	35	385.06					10.92	1,619.74
45	Vihiga	7.17							151.515		37.5	35	18.28					10.92	260.38
46	Wajir	13.16		488.62	142.5			173.08		700	37.5	35	72.94					10.92	1,673.72
47	West Pokot	7.7			121.03			173.08			37.5	35	23.04					10.92	408.27
	Total	487.5	5,156.70	5,243.30	1,900.00	1,200.00	3,712.00	2,250.00	5,000.00	5,700	1,762.50	1,715.00	5,890.00	378.73	781.97	245.88	65.19	513.19	42,001.96