



Understanding the FY 2023/24 Budgets

Judiciary, Parliament, Commissions and Independent Offices

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Friday, June 9, 2023

Constitution, Law and Economy (CLE) Programme

Outline

1. Objectives
2. Contextual Issues
3. The Judiciary
4. Parliament
5. Auditor General & Controller of Budget
6. Constitutional Commissions
7. Key Messages & Recommendations

Objectives

1. Public literacy on budgets > informed public participation
2. Role of budgets in function execution
(Administration of justice, oversight, rights provision/protection)
3. Budgetary allocations influence on efficiency and effectiveness
4. Significance of budget decisions in upholding good governance

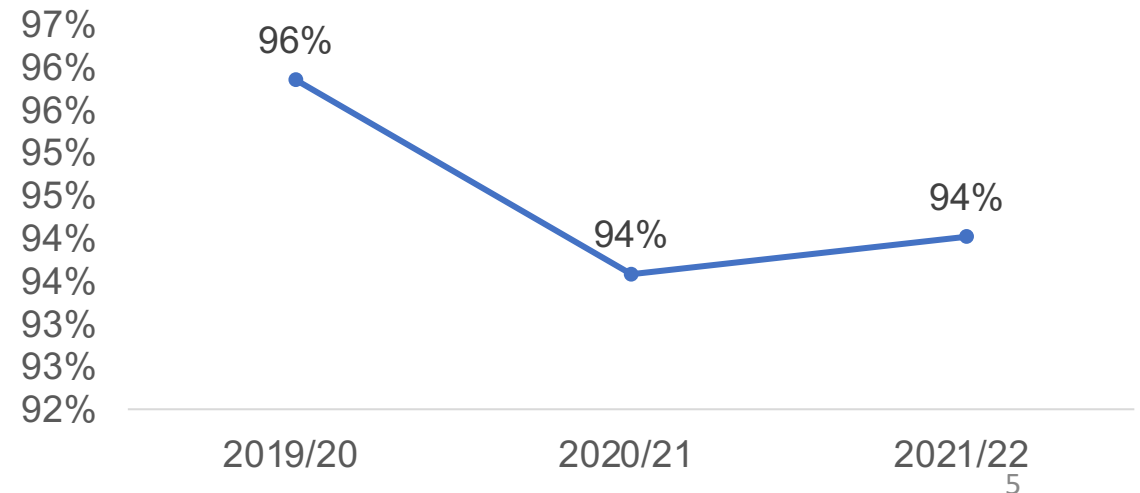
Contextual Issues

- Fiscal Crisis
 - rising inflation
 - decline in value of the Kenya shilling
 - slowdown in economic growth
 - Increased spending on debt service
- Historically, these institutions have low political bidding power(exception of Parliament)
- Current K.K Govt development policy priorities

Judiciary's Budget Performance Last 3 years

	Approved Budget			Actual Expenditure		
	2019/20	2020/21	2021/22	2019/20	2020/21	2021/22
Access to Justice	11.87	11.99	12.99	11.38	11.22	12.21
Administration and Support Services	5.09	5.14	5.57	4.88	4.81	5.24
Dispensation of Justice	16.96	17.13	18.56	16.26	16.03	17.45

Absorption Rates



Source: Judiciary MTEF Budget Report FY 2023/24-2025/26

Judiciary's Resource Requirement 2023/24

	Approved 2022/23	2023/2024 Resource Requirement	2023/24 Estimates
Access to Justice	15.27	30.22	19.897
Administration and Support Services	5.73	12.95	2.2
Dispensation of Justice	20.997	43.17	22.097

Source: Judiciary MTEF Budget Report FY 2023/24-2025/26

Significant Resource Gap

	2023/24 Estimates	2023/2024 Resource Requirement	Deficit
Current	19.897	35.81	15.913
Capital	2.2	7.36	5.16
Total	22.097	43.17	21.073

Source: Judiciary MTEF Budget Report FY 2023/24-2025/26

Judiciary's Pending Bills

	2019/20	2020/21	2021/22
Due to Lack of Exchequer	357	195	208
Due to Lack of Provision	432	344	15
Total Pending Bills	789	539	223
Rate of Reduction		32%	59%

Source: Judiciary MTEF Budget Report FY 2023/24-2025/26

Unpaid Court Awards

Detail of Awards	Date of Award	Amount
N.K. Brothers	21st May 2018	545,593,963.84
Land Mark Holdings	11th March 2019	355,323,401.04
Riley Security Services	26th November 2017	52,842,964.70
Total Amount		953,760,329.58

Judiciary attributes this nonpayment to inadequate funding

Source: Judiciary MTEF Budget Report FY 2023/24-2025/26

Parliament's Budget 2023/24

	2022/23	2023/24	% changes
Recurrent	48.225	38.337	-21%
Development	2.465	2.065	-16%
	50.69	40.402	-20%

Source: BPS, BPO

Parliament Major Programme Areas

	2023/24	Share of Entire Budget		Notes
Parliament Service Commission	0.461	1%		Constitutional Commission
Senate	6.859	17%	Ksh 102.37 m per Senator	Senate Affairs
National Assembly	24.452	61%	Ksh 69.86 m per MNA	National Legislation, Representation & Oversight
Parliament Joint Services	8.63	21%		General Admin, Planning, Support, Legislative Dev
Total Budget	40.402			

Source: BPS 2023, PBO Analysis

Budget Requirement by OAG versus Allocation & Absorption Capacity

Year	Requirement (Kshs. Billions)	Budget Allocation (Kshs. Billions)	Budget Shortfall (Kshs. Billions)	Actual Expenditure (Kshs. Billions)	OAG Budget Absorption %
2017/2018	8.722	5.296	3.426	4.735	89
2018/2019	9.206	5.968	3.238	5.783	97
2019/2020	8.88	5.505	3.375	5.425	99
2020/2021	8.90	5.525	3.375	5.348	96
2021/2022	8.333	6.083	2.25	5.613	92

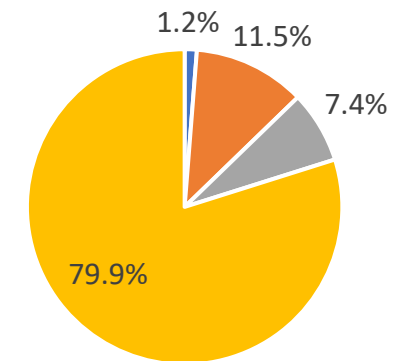
Source: OAG Summary Report 2021/2022

Auditor General

	2022/2023 Estimates	2023/2024 Estimates	% changes
CDF Audits	47,465,900	99,777,400	110.2%
County Governments Audit	817,954,700	919,220,300	12.4%
Specialized Audits	501,302,900	589,647,800	17.6%
National Government Audit	5,506,516,500	6,380,234,500	15.9%
Total	6,873,240,000	7,988,880,000	16.2%

Source: PBB 2022/2023

2023/2024 Estimates

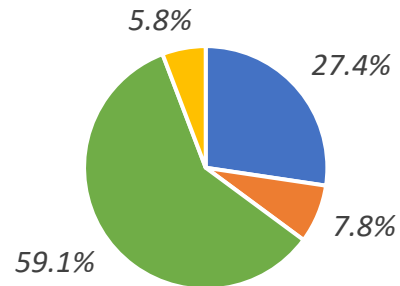


- CDF Audits
- County Governments Audit
- Specialized Audits
- National Government Audit

Controller of Budget

	2022/2023	2023/2024	
Authorization of withdrawal from public Funds	172,625,127	176,559,127	2.3%
Budget implementation and Monitoring	49,023,917	63,119,309	28.8%
General Administration Planning and Support Services	372,915,692	382,829,056	2.7%
Research & Development	36,496,381	44,412,508	21.7%
	631,061,117	666,920,000	5.7%

2023/2024 Estimates



Source: PBB 2022/2023

- Authorization of withdrawal from public Funds
- Budget implementation and Monitoring
- General Administration Planning and Support Services
- Research & Development

Constitutional Commissions & Independent Offices

	Original Estimates 2022/23	Gross Estimates 2023/24	% changes
Office of the Director of Public Prosecutions	3.327	3.742	12.5%
Witness Protection Agency	0.649	0.695	7.0%
Kenya National Commission on Human Rights	0.464	0.512	10.3%
Commission on Revenue Allocation	0.492	0.416	-15.3%
Public Service Commission	2.556	2.721	6.5%
Salaries and Remuneration Commission	0.613	0.562	-8.2%
National Police Service Commission	1.029	1.194	16.0%
Auditor General	6.898	7.989	15.8%
Office of the Controller of Budget	0.724	0.667	-7.9%
Commission on Administrative Justice	0.724	0.678	-6.5%
National Gender and Equality Commission	0.483	0.473	-2.1%
Independent Policing Oversight Authority	1.025	1.053	2.7%
Ethics and Anti-Corruption Commission	3.421	3.952	15.5%
	22.405	24.652	10.0%

PPRA

- Budget coming led with NT Supply chain services
- 2021/22.. Ksh 306m
- Resource needs lower than Scope of work
 - Regulation
 - Checking Compliance

Key Highlights

1. Judiciary > High Absorption Rates
2. Significant resource gaps <Inhibit Access to Justice >
3. Court Awards will generate further liabilities for the taxpayer
4. Constitutional Commissions dealing Human Rights, devolution & Wages have resources gaps (Noted in Respective Annual Reports)

Recommendations

1. Itemize Judiciary Budgets
2. Compile Court Awards as Pending Bills
3. Parliament should match Resource Requirement to needs: IEA Simulation shows costing mandate of Judiciary as Ksh 40 billion
4. Constitutional Commissions > reclaim all powers in the CoK 2010
5. Constitutional Budget Powers of Parliament obligates it to protect Constitutional Commissions

References

1. The Judiciary Budget: A Guide for the Citizen FY 2023/24
2. Judiciary MTEF Budget Report FY 2023/24- 2025/26
3. National Treasury 2023, Program Based Budget
4. National Government Budget Implementation Review Report FY 2022/23