



# FACTSHEET

## Analysis of Kenya's Supplementary Estimates -FY 2024/25

### I. What the FY 2024/25 Supplementary Budget Estimates 1 has changed

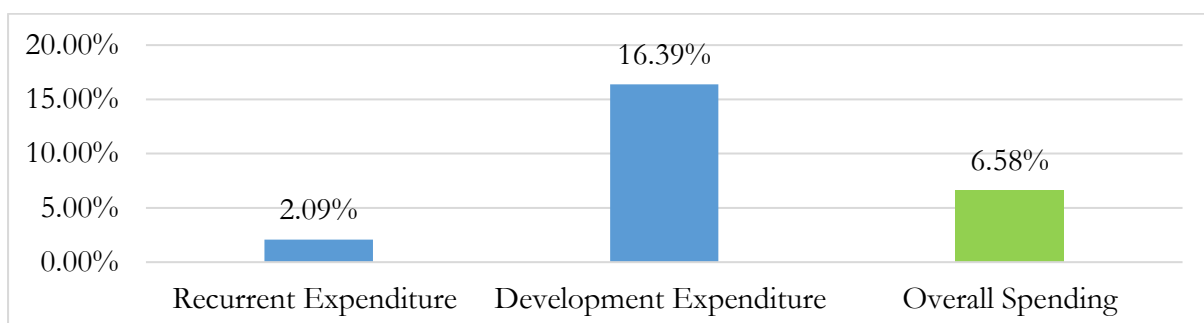
Figure 1: Proposed changes to the National Government's budget for FY 2024/25 as per the Supplementary Estimate 1 (Kshs. Billion)

Item	Approved Gross Estimates FY 2024/2025	Supplementary Gross Estimates 1 FY 2024/2025	Change
<b>Recurrent Expenditure</b>	1,348.45	1,314.40	
Appropriation in Aid	283.65	283.65	
Total	<b>1,632.10</b>	<b>1,598.05</b>	<b>(34.05)</b>
<b>Development Expenditure</b>	458.87	336.52	
Appropriation in Aid	287.47	287.47	
Total	<b>746.34</b>	<b>623.99</b>	<b>(122.35)</b>
<b>Total Gross Estimates</b>	<b>2,378.44</b>	<b>2,222.04</b>	<b>(156.40)</b>

Source: National Treasury

- The supplementary estimates should be prepared in line with article 223 of the Constitution of Kenya and section 44 of the Public Finance Management Act, 2012.
- The revision of the approved expenditure estimates for the financial year 2024/25 was necessitated by the withdrawal of the Finance Bill 2024. The bill was projected to raise additional revenue amounting to Ksh. 346 Billion. This revenue shortfall will be financed by both borrowing and by government undertaking budget cuts within its various programs.
- Figure 1 above provides highlights of the overall effects of the proposed expenditure cuts to the National Government expenditure estimates for FY 2024/25 approved in June 2024.

Figure 2: Percentage Decline in the National Government Gross Estimates for 2024/25



Source: National Treasury

- Overall, the national government expenditure which comprises of expenditure of the Executive, Judiciary, Parliament and independent offices, will be reduced by Ksh. 156.4 billion, representing a 6.6 percent reduction in the expenditure estimates approved in June 2024. This comprises of a 2.1 percent and a 16.4 percent reduction in both recurrent and development expenditures respectively as illustrated by Figure 2.

. Figure 3: The Fiscal Outturn Table 2024/2025

Fiscal Outturn 2024/2025 (Kshs Billion)				
Item	Revised 2023/2024	Approved Estimates 2024/25	Supplementary Estimates one 2024/2025	% change
Revenue				
Total Revenue and Grants	<b>3,094.90</b>	<b>3,261.00</b>	<b>2,915.00</b>	<b>-10.6%</b>
<b>Total Revenue</b>	3,047.50	3,196.00	<b>2,850.00</b>	<b>-10.8%</b>
<b>Ordinary Revenue</b>	2,576.70	2,724.00	2,378.00	<b>-12.7%</b>
<b>Total local AIA</b>	470.80	472.00	472.00	<b>0.0%</b>
<b>Grants</b>	47.40	65.00	65.00	<b>0.0%</b>
Expenditure				
Total Discretionary Expenditure	<b>2,538.10</b>	<b>2,849.24</b>	<b>2,717.82</b>	<b>-4.6%</b>
<b>National Executive</b>	2,044.00	2,322.74	2,216.94	<b>-4.6%</b>
<b>Equalization Fund</b>	10.90	8.00	8.00	<b>0.0%</b>
<b>Parliament</b>	39.20	44.40	40.40	<b>-9.0%</b>
<b>Contingency Fund</b>	1.20	5.00	5.00	<b>0.0%</b>
<b>Judiciary</b>	18.90	24.60	23.10	<b>-6.1%</b>
<b>County Governments</b>	423.90	444.50	424.38 *	<b>-4.5%</b>
<b>Non-Discretionary Expenditure</b>	1,983.50	2,056.86	2,080.60	<b>1.2%</b>
<i>Debt Redemption</i>	946.20	843.30	843.30	<b>0.0%</b>
<i>Interest Payments</i>	846.30	1,009.90	1,009.90	<b>0.0%</b>
<i>Pensions and other</i>	191.00	203.66	227.40	<b>11.7%</b>
Total Government Expenditure	<b>4,521.60</b>	<b>4,906.10</b>	<b>4,798.42</b>	<b>-2.2%</b>
Fiscal Balance	<b>(1,426.70)</b>	<b>(1,645.10)</b>	<b>(1,859.36)</b>	
<i>Interest Payments</i>	<b>846.30</b>	<b>1,009.90</b>	<b>1,009.90</b>	
Primary Balance	<b>(580.40)</b>	<b>(635.20)</b>	<b>(849.46)</b>	
Deficit Financing:				
<b>Net Foreign Financing</b>	270.00	333.80	333.80	
<b>Net Domestic Financing</b>	272.00	263.20	429.8*	
<b>Programme Loans and other concessional Loans</b>	65.00	-	-	
Total	<b>607.00</b>	<b>597.00</b>	<b>763.00</b>	

Source: Estimates of Revenue and Expenditure 2024/2025, Republic of Kenya and Programme based budget FY2024/2025 Supplementary Estimates I (Recurrent Expenditure and Development)

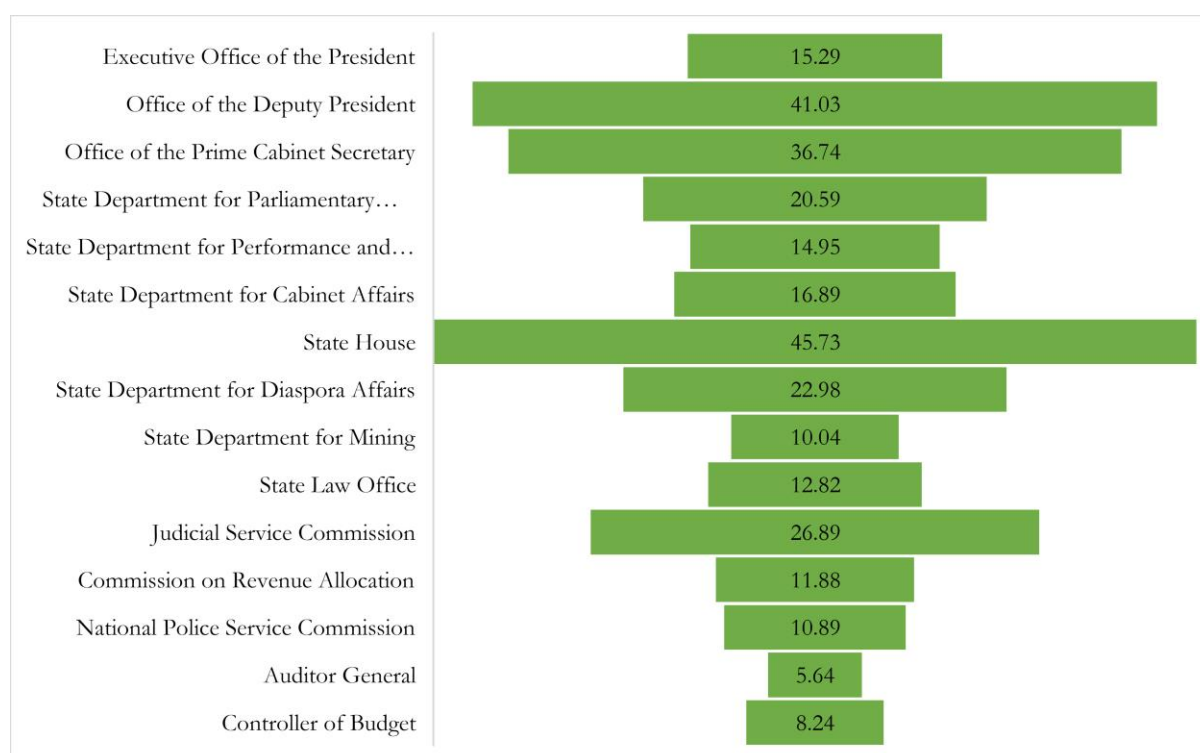
- The Supplementary Estimates (no.1) FY 2024/2025 proposes to rationalize the 2024/25 budget estimates to align to the revised fiscal framework and actualize expenditure cuts across the three arms of government, constitutional commissions and independent offices.
- In the Financial Year 2024/25, the Finance Bill was rejected thus the additional revenue measures amounting to KSh.344.3 billion anticipated in the Finance Bill, 2024 would be unavailable. Without any adjustments in spending or more borrowing, this would create a financing gap of a similar amount.
- In the FY 2024/25, through the Supplementary Budget proposal, the National Treasury projected total revenue including Appropriations in Aid (AiA) of Ksh 2.915 trillion (17% of GDP) compared to projected revenue of Ksh 3.094 trillion (20.4% of GDP) in FY 2023/24. Increase in revenue collection will be supported by increase in grants and ordinary revenue Total expenditure is projected to increase by 7.3 percent which is more than the projected increase in revenue.
- The Division of Revenue (Amendment) Bill, 2024 proposes a downward revision in the allocation to county governments to KSh. 380 billion based on the need to revise budgets following rejection of the Finance Bill 2024. The conditional grants to the county government are projected at Ksh 44.4 billion.
- The amounts allocated for pensions increased from the approved figures of Ksh 199.4 billion to Ksh 223.1 billion in the supplementary estimates one. The government on cutting costs, declared no extension of tenures of public servants who are sixty years or older.

## **1. Changes in Recurrent and Development Expenditure Estimates**

### **a) MDAs with the largest downward revision of their Recurrent Expenditure**

- A total of 76 Ministries Departments and Agencies are faced with recurrent budgets being revised downwards. Figure 4 below highlights biggest these proposed amendments
- In this proposal, State house, Office of the Deputy President and the office of the Prime Cabinet Secretary will receive the largest proportional deductions in their approved budget estimates amounting to 45.7 percent, 41percent and 36.7 percent respectively.
- The Office of Auditor General which is currently facing a funding gap of approximately Ksh 2.53 billion is amongst the biggest losers in the current budget revisions. A further reduction of the proposed allocation will have adverse effects on its role of ensuring that public resources are used in a transparent and accountable manner.

**Figure 4: MDAs with the Highest Cuts in Recurrent Expenditure Allocation (%)**



Source: National Treasury Budget Books

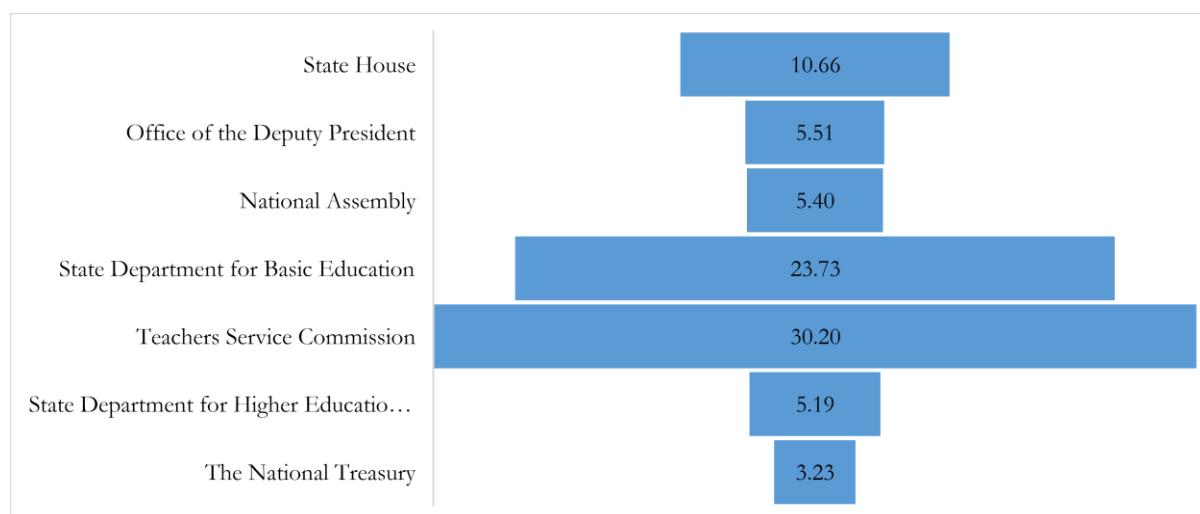
**Figure 5: MDAs with the Largest Cuts in Recurrent Allocation (Ksh Billion)**

Details	Approved Gross Estimates 2024/2025	Net Supplementary Estimates 2024/25	Supplementary Gross Recurrent Estimates 2024/25
<b>Teachers Service Commission</b>	357.77	(10.28)	347.49
<b>State Department for Basic Education</b>	121.93	(8.08)	113.85
<b>State House</b>	7.94	(3.63)	4.31
<b>Office of the Deputy President</b>	4.58	(1.88)	2.70
<b>National Assembly</b>	26.78	(1.84)	24.94
<b>State Department for Higher Education and Research</b>	123.61	(1.77)	121.84
<b>The National Treasury</b>	83.25	(1.10)	82.15

Source: National Treasury Budget Books

- In nominal values, education sector will be the most affected sector since the National Treasury proposes to cut the budgets of the State Department for Higher Education and Research, State Department for Basic Education and Teachers Service Commission by Ksh 1.8 Billion, Ksh 8.1 Billion and Ksh 10 Billion in respectively.

**Figure 6: MDAs with the Largest Expenditure Cuts as a share of Total Supplementary Budgets (%).**



Source: National Treasury Budget Books

- The downward revision of the recurrent expenditure estimates resulted in reduction of the recurrent expenditure estimates approved in June 2024 by Ksh. 34 Billion.
- Out of the 76 MDAs which underwent these budget cuts, the biggest burden in total value, was borne by TSC, the State Department of Basic Education and the State House respectively.

**Figure 6 (b) MDAs With the Lowest Downward Revision of their Recurrent Expenditure Allocations**

Details	Approved Gross Estimates 2024/25 (Ksh. Billions)	Supplementary Gross Recurrent Estimate (Ksh. Billions)	% Decrease
State Department for Roads	72.18	72.16	0.02
State Department for Petroleum	27.33	27.32	0.02
Ministry of Defence	171.55	171.42	0.08
State Department for Medical Services	68.10	68.04	0.08
State Department for Agriculture	16.26	16.24	0.1
State Department for Energy	9.89	9.88	0.12
State Department for Tourism	9.86	9.85	0.13
State Department for Forestry	9.04	9.03	0.13
State Department for Technical Vocational Education and Training	23.04	23.01	0.14
State Department for Social Protection and Senior Citizens Affairs	33.11	33.04	0.22
State Department for Water & Sanitation	5.75	5.74	0.24

State Department for Public Health and Professional Standards	22.47	22.41	0.3
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Source: National Treasury Budget Books

- The State Department for Petroleum and the State Department of Roads will have the lowest reduction of their allocation with only 0.02 percent reduction.
- The Ministry of Health has not been spared from these reductions. The proposal is set to reduce overall allocation to the Ministry by Ksh. 122.15 million translating to a 0.08 percent reduction in the allocation to State Department of Medical Services and 0.3 percent reduction in the allocation to the State Department for Public Health and Professional Standards.

**Figure 7: MDAs with 100 percent Reduction in Development Expenditure**

Details	Net Supplementary Estimates 2024/2025 (Ksh. Billions)
Executive Office of the President	-1.2
Office of the Deputy President	-0.32
State House	-1.56
State Department for Correctional Services	-0.82
National Police Service	-1.78
State Department for Internal Security & National Administration	-7.57
State Department for Foreign Affairs	-2.39
State Department for Broadcasting & Telecommunications	-0.65
State Department for Trade	-0.50
State Department for Mining	-0.65
State Department for East African Community	-0.04
Ethics and Anti-Corruption Commission	-0.06
National Land Commission	-0.15
Independent Electoral and Boundaries Commission	-0.02
Public Service Commission	-0.05

Source: National Treasury Budget Books

**Figure 8: MDAs with Upward Revision of Expenditure Estimates (Ksh. Billion)**

Details	Approved Gross Estimates 2024/2025	Increase	Supplementary Gross Estimate 2024/25	% Increase
State Department for the ASALs and Regional Development	4.86	2.91	7.77	59.95
State Department for Cooperatives	3.73	1.98	5.71	52.90
State Department for Economic Planning	63.84	4.78	68.62	7.49

Source: National Treasury Budget Books

- The table above identifies the departments proposed to receive additional expenditure. State Department for the ASALs and Regional Development and State Department for Cooperatives is set to receive over 50 percent increase in their recurrent expenditure estimates while State Department for Economic Planning will receive 7.49 percent increase in development expenditure estimates.

## 2. Violation of the Requirements of the Circular Issued by the National Treasury

Upon recall and re-submission of the Finance Bill 2024 to parliament by the president, a circular was issued by the Treasury, outlining specific reductions across various ministries, state departments, and agencies. These reductions targeted, domestic travel and subsistence, foreign travel and subsistence, communications and supplies, training expenses, and other operating expenses, with proposed cuts of 50%, 20%, 20%, 20%, and 100% respectively.

Upon analysis of a sample, several discrepancies relating to non-compliance were identified:

1. The State Department for Correctional Services: The domestic travel budget was reduced by only 25%, contrary to the mandated 50% cut for all ministries. This partial adherence raises concerns about the uniform application of budgetary constraints and how compliance with the directive is enforced.
2. State Department for Immigration and Citizens: While domestic travel allocations for its units were cut by 8% to 49%, an anomaly was observed at the Immigration Department headquarters, where the domestic travel budget surged by 242%, escalating from Ksh 15.7 million to Ksh 37.9 million. This substantial increase contradicts the overarching directive for budget cuts and warrants a detailed review of justifications provided for such an increment.
3. State Department for Parliamentary Services: Approved estimates for domestic travel initially stood at Ksh 9.145 million for the Liaison and Parliamentary Affairs Division, Ksh 3.64 Million for Policy Analysis and Advisory Services, and Ksh 1.9 million for Central Project Planning and Monitoring. Despite the appropriations Act, the Supplementary 1 budget reflected significant upwards adjustments to Ksh 13.64 million, Ksh 7.34 Million and Ksh 3.5 million respectively. This indicates a deviation from already approved figures. This has implications in the new figures adjusted if one applies the 50% cuts as shown in the Figure 9.

**Figure 9: Discrepancies in Expenditure Estimates**

Unit	What was Expected	What it is	Difference
Liaison and Parliamentary Affairs Division Headquarters	4,572,500	6,822,500	2,250,000
Policy Analysis Services-Headquarters	1,820,000	3,670,000	1,850,000
Central Planning and Monitoring Department-headquarters	950,000	1,775,000	825,000

4. The directive stipulated a 20% cut in training expenses, and most units within various state departments adhered to this reduction. However, some units did not fully comply. Specifically, the Immigration Department, Refugees Affairs Department, and Population Registration Services within the State Department for Immigration and Citizen Services effected only 4%, 8%, and 10% cuts respectively. Furthermore, the entire State Department for Trade implemented cuts ranging between 13% to 18%.
  
5. There are omissions in Supplementary Budgets. It was noted that some departments listed in the Appropriations Law were omitted from the supplementary budgets. For instance, routine maintenance (others) under the Executive Office of the President, including units like the Office of the Government Spokesman, Information and Communication Technology, State Corporation Advisory Office, and National Cohesion and Integration Commission (NCIC), were listed in the original budget but not in the supplementary budget. This raises questions on the degree of their compliance with the advisory in the circular under reference. Additionally, some items expected to be subjected to cuts were not reflected accordingly. For example, the Kenya School of Leadership headquarters, under the State Department for Internal Security and National Administration, had a domestic travel budget of Ksh 3.89 Million. This budget should have undergone a 50% cut in the supplementary budget but was not mentioned, leading to speculation that it might have been retained as is.
  
6. In the initial budget review, we observed the absence of allocations for the Tea and Crops and Alcohol, Drugs, and Substance Abuse units within the Office of the Deputy President. However, these allocations were introduced in the supplementary budget and subsequently reflected on the Treasury's website. This adjustment was achieved by reallocating Ksh 480 million from the operating expenditures of the Deputy President Support Services, with Ksh 80 million allocated for routine maintenance of assets within the same department and Ksh 150 million directed towards operating expenses for the Coffee Sector Implementation Committee (see figure 10). This reallocation released Ksh 250 million, which was then distributed as follows: Ksh 150 million for the Alcohol, Drugs, and Substance Abuse Department and Ksh 100 million for the Tea and Crops sector. This suggests that selected departments switched expenses at the sub-vote level and kept the overall amounts in balance.



**Figure 10: Illustration of Reallocation of Expenditure Estimates**

	Initial	Updated
Office of the Deputy President	593,082,849	593,082,849
Aids Control Unit	827,400	827,400
Information Communication Technology Unit	14,362,500	14,362,500
Central Planning Unit	12,669,450	12,669,450
HR Administration Services	6,105,700	6,105,700
Finance Management Services	12,595,000	12,595,000
Household Catering and Other Services	84,935,000	84,935,000
<b>Deputy President Support Services</b>	<b>2,518,091,399</b>	<b>2,118,091,399</b>
<b>Coffee Sector Implementation Committee</b>	<b>150,000,000</b>	<b>300,000,000</b>
<b>Alcohol, Drugs and Substance Abuse</b>	<b>-</b>	<b>150,000,000</b>
Communication and Press Services	167,394,808	167,394,808
Coordination and Supervisory Services	171,541,241	171,541,241
Office of the Spouse of the Deputy President-Headquarters	257,565,241	257,565,241
Office of the Spouse of the Deputy President-Affirmative Action Intervention	300,000,000	300,000,000
Government Strategic Priorities and Interventions	60,000,000	60,000,000
<b>Tea and Other Crops</b>	<b>-</b>	<b>100,000,000</b>
International Development Partnerships Coordination	226,429,412	226,429,412
<b>Total</b>	<b>4,575,600,000</b>	<b>4,575,600,000</b>

These findings underscore the need for stringent oversight and enforcement of budgetary directives to ensure fiscal prudence and equitable allocation of resources across all government entities.

### 3. Conclusion

The rejection of the Finance Bill 2024 did require adjustments to the Appropriations law that the National Assembly has approved. In the quest to ensure that the spending would match the resources available, the National treasury issued a circular to guide Ministries, Departments and Agencies of the government on the items that would be subjected to revisions. The analysis here shows that the larger adjustment was borne by reductions in development spending. In proportionate terms, the Supplementary Budget proposal would result in a reduction of Development Expenditures by 16.39% while the Recurrent expenditure would be reduced by 2.09% of the amounts that were approved in the Appropriations law.

A closer view into the substance of reductions shows that the Ministry of Education and the teachers Service Commission bore the largest quantum of reductions in part because their nominal and proportional shares of the public are large to begin with.

There is also an expectation that the debt contracting for the year will rise due to the fact that the Treasury proposed a twofold adjustment involving reduction of spending by Kshs. 154.6 billion, with the remainder to be accounted for through additional borrowing.

## Annexure: Annex 1

Table 1

RECURRENT EXPENDITURE (KSH Millions)				
DETAILS	Approved Gross Estimates 2024/2025		Supplementary Gross Recurrent Estimate 2024/25	% change
1. State Department for the ASALs and Regional Development	4,857.50	2,912.19	7,769.69	59.95
2. State Department for Cooperatives	3,734.18	1,975.53	5,709.71	52.90
Subtotal		<b>4,887.72</b>		
3. Executive Office of the President	4,231.30	(646.82)	3,584.48	15.29
4. Office of the Deputy President	4,575.60	(1,877.45)	2,698.15	41.03
5. Office of the Prime Cabinet Secretary	1,140.79	(419.08)	721.71	36.74
6. State Department for Parliamentary Affairs	458.28	(94.37)	363.91	20.59
7. State Department for Performance and Delivery Management	597.11	(89.26)	507.85	14.95
8. State Department for Cabinet Affairs	275.14	(46.46)	228.67	16.89
9. State House	7,937.30	(3,629.77)	4,307.53	45.73
10. State Department for Correctional Services	34,727.32	(337.67)	34,389.66	0.97
11. State Department for Immigration and Citizen Services	10,149.61	(275.36)	9,874.25	2.71
12. National Police Service	108,771.35	(928.91)	107,842.44	0.85
13. State Department for Internal Security & National Administration	28,311.62	(986.49)	27,325.13	3.48
14. State Department for Devolution	1,589.43	(125.51)	1,463.92	7.9
15. Ministry of Defence	171,552.82	(134.76)	171,418.06	0.08
16. State Department for Foreign Affairs	20,707.35	(694.20)	20,013.15	3.35
17. State Department for Diaspora Affairs	828.14	(190.32)	637.82	22.98
18. State Department for Technical Vocational Education and Training	23,129.0	(32.25)	23,006.79	0.14
19. State Department for Higher Education and Research	121,011.55	(1,768.66)	121,842.89	1.43
20. State Department for Basic Education	121,927.56	(8,080.54)	113,847.02	6.63
21. The National Treasury	75,595.98	(1,098.57)	82,147.41	1.32
22. State Department for Economic Planning	2,941.89	(95.35)	2,846.54	3.24

23. State Department for Medical Services	64,096.87	(54.52)	68,042.35	0.08
24. State Department for Public Health and Professional Standards	22,623.55	(67.63)	22,405.93	0.30
25. State Department for Roads	72,086.89	(14.72)	72,162.17	0.02
26. State Department for Transport	16,397.80	(60.52)	16,337.28	0.37
27. State Department for Shipping and Maritime Affairs	2,269.97	(47.01)	2,222.97	2.07
28. State Department for Housing & Urban Development	1,315.39	(12.44)	1,302.95	0.95
29. State Department for Public Works	3,699.78	(18.84)	3,680.94	0.51
30. State Department for Irrigation	1,211.38	(33.06)	1,178.32	2.73
31. State Department for Water & Sanitation	5,753.34	(13.64)	5,739.70	0.24
32. State Department for Lands and Physical Planning	4,166.40	(30.75)	4,135.65	0.74
33. State Department for Information Communication Technology & Digital Economy	3,525.22	(16.97)	3,508.25	0.48
34. State Department for Broadcasting & Telecommunications	5,409.41	(48.93)	5,360.48	0.90
35. State Department for Sports	1,105.19	(13.78)	1,091.41	1.25
36. State Department for Culture and Heritage	2,868.15	(85.89)	2,782.26	2.99
37. State Department for Youth Affairs and Creative Economy	1,903.51	(30.35)	1,873.16	1.59
38. State Department for Energy	9,894.43	(12.32)	9,882.11	0.12
39. State Department for Livestock Development	5,338.50	(96.27)	5,242.23	1.80
40. State Department for the Blue Economy and Fisheries	2,358.80	(30.61)	2,328.19	1.3
41. State Department for Agriculture	15,688.70	(15.89)	16,242.81	0.1
42. State Department for Trade	3,098.36	(26.62)	3,047.04	0.871
43. State Department for Industry	2,072.91	(15.49)	2,057.42	0.75
44. State Department for Micro, Small and Medium Enterprises Development	1,566.22	(79.17)	1,487.05	5.05
45. State Department for Investment Promotion	1,110.61	(44.93)	965.68	4.45
46. State Department for Labour and Skills Development	4,319.53	(50.99)	4,168.54	1.21
47. State Department for Social Protection and Senior Citizens Affairs	33,114.93	(73.49)	33,041.44	0.22

48. State Department for Mining	1,105.90	(111.03)	994.87	10.04
49. State Department for Petroleum	27,325.21	(6.00)	27,319.21	0.02
50. State Department for Tourism	9,858.82	(13.21)	9,845.61	-0.1339643
51. State Department for Wildlife	12,090.19	(36.12)	12,054.07	-0.298751
52. State Department for Gender and Affirmative Action	2,075.84	(77.05)	1,998.79	-3.7118834
53. State Department for Public Service	18,371.24	(62.76)	18,308.48	-0.3416064
54. State Department for East African Community	612.09	(39.34)	572.74	-6.4279119
55. State Law Office	6,820.57	(874.67)	5,945.90	-12.823967
56. The Judiciary	22,137.40	(500.00)	21,637.40	-2.2586212
57. Office of the Registrar of Political Parties	2,037.87	(130.46)	1,907.41	-6.4016238
58. Witness Protection Agency	741.19	(44.06)	697.13	-5.9442722
59. State Department for Environment & Climate Change	3,332.33	(178.79)	3,153.54	-5.3654619
60. State Department for Forestry	9,043.63	(11.95)	9,031.68	-0.132136
61. Kenya National Commission on Human Rights	478.07	(5.93)	472.14	-1.2413638
62. National Land Commission	1,868.36	(86.17)	1,781.99	-4.6127623
63. Independent Electoral and Boundaries Commission	3,730.90	(63.17)	3,667.73	-1.6930728
64. Parliamentary Service Commission	1,167.00	(54.57)	1,112.43	-4.6757602
65. National Assembly	26,775.00	(1,839.09)	24,935.91	-6.8686674
66. Parliamentary Joint Services	6,581.00	(262.06)	6,318.94	-3.9820422
67. Senate	8,010.00	(544.29)	7,465.71	-6.7951311
68. Judicial Service Commission	902.90	(242.78)	660.12	-26.889449
69. Commission on Revenue Allocation	413.47	(49.12)	364.35	-11.8791
70. Public Service Commission	3,622.23	(145.72)	3,476.51	-4.0229212
71. Salaries and Remuneration Commission	472.23	(19.49)	452.74	-4.1282167
72. Teachers Service Commission	357,773.74	(10,281.15)	347,492.59	-2.8736452
73. National Police Service Commission	1,131.27	(123.23)	1,008.04	-10.893168
74. Auditor General	8,211.77	(462.87)	7,748.90	-5.636687
75. Controller of Budget	740.22	(60.97)	679.25	-8.2363599
76. Commission on Administrative Justice	661.97	(25.45)	636.52	-3.8450662
77. National Gender and Equality Commission	425.81	(18.11)	407.70	-4.2524835
78. Independent Policing Oversight Authority	1,107.67	(19.03)	1,088.64	-1.7181601

<b>SUB-TOTAL.....KSHS.</b>		<b>(38,935.24)</b>		
<b>TOTAL ..... Kshs.</b>		<b>(34,047.53)</b>		

Table 2

DEVELOPMENT EXPENDITURE (Kshs. Million)				
DETAILS	Approved Gross Estimates 2024/2025	Net Supplementary Estimates 2024/2025	Gross Supplementary Estimates	% change
1. State Department for Economic Planning	63,840.24	4783.45	68,623.69	7.49
<b>SUB-TOTAL ..... Kshs.</b>		4783.45		
Less Reduction:				
2. Executive Office of the President	1,200.90	-1200.9	-	(100.00)
3. Office of the Deputy President	320.40	-320.40	-	(100.00)
4. State House	1,558.70	-1558.70	-	(100.00)
5. State Department for Correctional Services	823.03	-823.03	-	(100.00)
6. State Department for Immigration and Citizen Services	4,810.20	-414.00	4,396.20	(8.61)
7. National Police Service	1,780.70	-1780.72	(0.02)	(100.00)
8. State Department for Internal Security & National Administration	7,565.49	-7565.49	-	(100.00)
9. State Department for the ASALs and Regional Development	7,682.90	-5450.36	2,232.54	(70.94)
10. State Department for Foreign Affairs	2,390.10	-2390.10	-	(100.00)
11. State Department for Technical Vocational Education and Training	7,559.60	-3140.60	4,419.00	(41.54)
12. State Department for Higher Education and Research	4,374.60	-3224.64	1,149.96	(73.71)
13. State Department for Basic Education	20,336	-6856.56	13,479.44	(33.72)
14. The National Treasury	59,526.16	-6971.80	52,554.36	(11.71)
15. State Department for Medical Services	34,887	-6937.50	27,949.03	(19.89)
16. State Department for Public Health and Professional Standards	5,564	-1876.18	3,688.00	(33.72)
17. State Department for Roads	126,875.10	-14105.32	112,769.78	(11.12)
18. State Department for Transport	35,233	-3226.40	32,007.00	(9.16)
19. State Department for Shipping and Maritime Affairs	1,324	-574.00	750.00	(43.35)
20. State Department for Housing & Urban Development	86,251	-2411.00	83,839.80	(2.80)
21. State Department for Public Works	1,309	-1209.10	100.00	(92.36)
22. State Department for Irrigation	21,920.80	-2792.19	19,128.61	(12.74)
23. State Department for Water & Sanitation	46,656.40	-3707.81	42,948.59	(7.95)
24. State Department for Lands and Physical Planning	5,854.10	-4995.14	858.96	(85.33)
25. State Department for Information Communication Technology & Digital Economy	18,830	-2366.96	16,462.70	(12.57)
26. State Department for Broadcasting & Telecommunications	652	-651.90	-	(100.00)
27. State Department for Sports	16,638.40	-174.40	16,464.00	(1.05)

28. State Department for Culture and Heritage	162.84	-152.84	10.00	(93.86)
29. State Department for Youth Affairs and Creative Economy	2,144.96	-609.89	1,535.07	(28.43)
30. State Department for Energy	59,769	-18535.20	41,233.88	(31.01)
31. State Department for Livestock Development	6,978.45	-752.45	6,226.00	(10.78)
32. State Department for the Blue Economy and Fisheries	9,637.93	-2625.03	7,012.90	(27.24)
33. State Department for Agriculture	30,041.70	-1688.65	28,353.05	(5.62)
34. State Department for Cooperatives	2,346.77	-346.77	2,000.00	(14.78)
35. State Department for Trade	500.00	-500.00	-	(100.00)
36. State Department for Industry	6,366.77	-2022.90	4,343.87	(31.77)
37. State Department for Micro, Small and Medium Enterprises Development	7,802.84	-2400.34	5,402.50	(30.76)
38. State Department for Investment Promotion	3,605.43	-1745.43	1,860.00	(48.41)
39. State Department for Labour and Skills Development	1,512.89	-363.82	1,149.07	(24.05)
40. State Department for Social Protection and Senior Citizens Affairs	2,189.88	-282.26	1,907.62	(12.89)
41. State Department for Mining	652.26	-652.26	-	(100.00)
42. State Department for Petroleum	3,875	-375.20	3,500.00	(9.68)
43. State Department for Wildlife	2,253	-1918.00	335.00	(85.13)
44. State Department for Gender and Affirmative Action	4,038.70	-473.85	3,564.85	(11.73)
45. State Department for Public Service	1,241.45	-980.50	260.95	(78.98)
46. State Department for East African Community	35.40	-35.40	-	(100.00)
47. The Judiciary	1,600.00	-800.00	800.00	(50.00)
48. Ethics and Anti-Corruption Commission	57.92	-57.92	-	(100.00)
49. Office of the Director of Public Prosecutions	48.50	-42.50	6.00	(87.63)
50. State Department for Environment & Climate Change	1,686.80	-379.00	1,307.80	(22.47)
51. State Department for Forestry	4,020.30	-972.30	3,048.00	(24.18)
52. National Land Commission	147.86	-147.86	-	(100.00)
53. Independent Electoral and Boundaries Commission	24.32	-24.32	-	(100.00)
54. Parliamentary Joint Services	2,065.00	-1032.50	1,032.50	(50.00)
55. Public Service Commission	45.30	-45.30	-	(100.00)
56. Teachers Service Commission	442	-47.00	395.33	(10.63)
57. Auditor General	455.00	-400	55.00	(87.91)
<b>SUB-TOTAL ..... Kshs.</b>		<b>-127,134.6843</b>		
<b>GRAND TOTAL ..... Kshs.</b>		<b>-122,351.2366</b>		

Annex 2

**Table1: Rationalization of the FY 2024/25 Recurrent Budget**

S/No	Items	% cut
1	2210200 Communication, Supplies and Services	20
2	2210300 Domestic Travel and Subsistence, and Other Transportation Costs	50
3	2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100
4	2210400 Foreign Travel and Subsistence, and other transportation costs	20
5	2210700 Training Expenses	20
6	2210800 Hospitality Supplies and Services	50
7	221302 Examination and Invigilation Fees	100
8	221312 Confidential Expenditures	100
9	2211310 Contracted Professional Services	20
10	2211311 Contracted Technical Services	20
11	2211320 Temporary Committees Expenses	20
12	2211335 Monitoring and Evaluation Expenses	100
13	2211399 Other Operating Expenses - Others	100
14	2220205 Maintenance of Buildings and Stations-Non-Residential	50
15	2220204 Maintenance of Buildings and Stations-Residential	50
16	3110300 Refurbishment of Buildings	100
17	3110700 Purchase of Vehicles and Other Transport Equipment	100
18	3110900 Purchase of Household Furniture and Institutional Equipment	100
19	3111000 Purchase of Office Furniture and General Equipment	100
20	3111110 Purchase of Generators	100
21	3111299 Rehabilitation & Renovation	100
22	3111400 Research, Feasibility Studies, Project Preparation and Design, Project S	100
23	4110403 Housing loans to public servants	100
24	4110405 Car loans to Public Servants	100



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