

Library

REPUBLIC OF KENYA

PAPER Laid No 23	
Speaker	Clerk
Deputy Speaker	Deputy Clerk
Clerk in A	Deputy Clerk
D/Clerk	Deputy Clerk
P. C. A.	Press

PARLIAMENT  
OF KENYA  
LIBRARY



KENYA NATIONAL ASSEMBLY

Tenth Parliament – Third Session, 2009

---

REPORT OF THE JOINT COMMITTEES ON FINANCE PLANNING AND  
TRADE AND THE BUDGET COMMITTEE ON THE INCONSISTENCIES  
CONTAINED IN THE SUPPLEMENTARY ESTIMATES OF THE FINANCIAL  
YEAR 2008/2009.

MAY, 2009

## PREFACE

**Mr. Speaker Sir,**

On behalf of the Members of the Finance Planning and Trade Committee and the Budget Committee I take this opportunity to present to the House the Report and Recommendations of the Joint Committee on question of discrepancies found in the Supplementary Estimates of 2008/2009 Financial year.

Pursuant to provisions of Section 100 of the Constitution, the Supplementary Estimates were Tabled on 22<sup>nd</sup> April 2009 by the Deputy Prime Minister and Minister for Finance. They were approved by Parliament on 29<sup>th</sup> April 2009. On 5<sup>th</sup> May 2009 Hon Gitobu Imanyara, MP sought a Ministerial Statement from the Deputy Prime Minister and Minister for Finance concerning a figure of about Kshs 9.2 billion which is shown as having been falsified in the documents. The Hon. Members further sought the Speakers guidance on what should be done with documents which are tabled by the government before the House which contain discrepancies.

The Deputy Prime Minister and Minister for Finance gave a Ministerial Statement on 6<sup>th</sup> May 2009 on the matter in question. He explained that in Supplementary Estimates it is only the adjustments or changes to the original budget that the Executive arm of the government seeks approval from Parliament for because the budget itself is already approved. However Hon. Imanyara MP stated that there were 200 inconsistencies in the Estimates amounting to Kshs 9,677,189,511. In order to establish the correct position, the Speaker referred the matter to a Joint Committee of Finance, Planning and Trade and Budget Committees. In referring the matter to the Joint Committee, the Hon. Speaker mandated it to "*inquire into and report to this House on whether or not there are any inconsistencies that perhaps indicate that public funds have been misapplied*".

The Joint Committee was constituted pursuant to the Standing Order 185. Standing Order 185 stipulates thus:

- *Two or more Committees of the House considering similar matters may, with approval by the Liaison Committee, conduct business as a Joint Committee.*
- *The quorum of a Joint Committee shall be seven members, excluding the Chairpersons.*
- *A Joint Committee shall not adopt its report, unless by a resolution supported by not less than a majority of the total number of members of the Joint Committee.*

The Joint Committee was made up of the following members of the House Committees:

(a) Departmental Committee on Finance, Planning and Trade

1. The Hon. Chrisanthus Okemo, M.P.
2. The Hon. Prof. Phillip Kaloki, M.P
3. The Hon. Lucas Chepkitony, M.P.
4. The Hon. Jackoyo Midiwo, M.P.
5. The Hon. Musikari Kombo, M.P.
6. The Hon. Lenny Kivuti, M.P.
7. The Hon. Nkoindila ole Lankas, M.P
8. The Hon. Abdul Bahari, M.P.
9. The Hon. N'toitha M'mithiaru, M.P.
- 10 The Hon.Nelson Gaichuhie, M.P.
- 11 The Hon.Shakeel Shabir, M.P.

(b) Budget Committee

1. The Hon. Martin Otieno Ogindo, M.P.– Chairman
2. The Hon. Dr.Julius Kones, M.P. - Vice Chairman
3. The Hon. Prof. Margaret Kamar, M.P.
4. The Hon. Moses Lessonet, M.P.
5. The Hon. Peter Kiilu, M.P.
6. The Hon. Ekwee Ethuro, M.P.
7. The Hon. Mohamed D. Yakub, M.P.
8. The Hon. Julius R. Murgor, M.P.
9. The Hon. Ngugi David, M.P.
10. The Hon. Muoki Isaac, M.P.
11. The Hon. Elias Mbau, M.P.
12. The Hon. Omari Mbwana Zonga, M.P.
13. The Hon. Maison Leshoomo, M.P.
14. The Hon. Alfred Wekesa Sambu, M.P
15. The Hon. Erastus Mureithi, M.P.

The Joint Committee was further directed to report back to the House on Tuesday 12th May 2009.

**Mr. Speaker Sir,**

The Joint Committee formed a Sub - Committee consisting of the following members:-

1. Hon. Martin Ogindo, MP (Co – Chair)
2. Hon. Ntoithia M'mithiarau, MP (Co – Chair)
3. Hon. Musikari Kombo, MP
4. Hon. Lenny kivuti, MP
5. Hon. David Ngugi, MP
6. Hon. Moses Lessonet, MP



In line with your directive the Joint Committee held a series of meetings to deliberate on the matter in question. Evidence was received from:

- The Deputy Prime Minister and Minister for Finance
- The Permanent Secretary Treasury and his budget officers
- Mwalimu Mati - Partnership for Change
- Jayne Mati - Partnership for Change
- Cyprian Nyamwamu - Partnership for Change

The Joint Committee received valuable information from Hon. Gitobu Imanyara, MP and the Controller and Auditor General.

Hon. Gitobu Imanyara, MP informed the Committee that the discrepancy affected 200 budget line items as a result of which Kshs 9,677,189,511.00 remained unaccounted for.

The Deputy Prime Minister and Minister for Finance informed the Committee that although there were inconsistencies in some principal items of the Supplementary Estimates the overall budget remained consistent with the motion that approved the said Estimates. The overall budget is also consistent with the Supplementary Appropriation Bill. Discrepancies resulted from the budget programme failing to aggregate some of the sub items to the Principal items. The reasons for the failure could be attributed to a computer or human error. There are 211 line items which reflected discrepancy out of 26,000 line items in the printed Estimates. The total amount of the discrepancy of the affected line items amounts to Kshs. 10,763,446,275 of the printed column. The inconsistency does not imply loss of funds. The Deputy Prime Minister and Minister for Finance informed the Committee that investigations were under way to establish the real cause of the inconsistency.

The Controller and Auditor General informed the Committee that:-

- The difference of Kshs 10,763,446,275.00 was caused by un-reconciled discrepancies between the provisions shown in the Printed Estimates for 2008/2009 against various votes, and those appearing in the Supplementary Estimates for the period against the same votes.
- The difference of Kshs 10,763,446,275.00 does not however constitute any loss or misappropriation of public funds.

The Committee received the following information from partnership for change officers:-

- (i) The supplementary Appropriation Bill is based on the contentious documents and Parliament must satisfy itself that it is proceeding on the basis of full and frank disclosure of the facts by the Ministry of Finance.
- (ii) The figures by the Minister do not add up.

## **1.0 INTRODUCTION**

1. Section 100 (3) of the Constitution of Kenya stipulates that where, due to changes in the course of the financial year, the finance minister may lay before Parliament the supplementary estimates to cater for additional costs (when the budget is inadequate) or emerging needs or when there is need to reallocate budgeted funds which cannot be spent due to unavoidable circumstances, or revenue collection falls short of target.
2. The preparation of the supplementary estimate is triggered by a treasury circular which is issued to the ministries by end of December every year. The supplementary budget allows ministries to regularize the reallocations or virements (e.g. transfers within votes and sub-votes) that may have been made in the course of the year to meet urgent and unexpected expenditures.

## **Facts on Supplementary Estimates and Figures**

3. The Budget information is prepared in a computer based program/ software. The program produces several forms. Each of these forms gives a different level of details. Just like other accounting software, the reports generated give different details depending on request.

**Form I:** Gives a budget summary at the sub vote level and consists

- Discussion format - *reflects all details; and*
- Parliamentary format - *reflects only where changes have occurred.*

**Form II:** This also generates two sets of report that includes Discussion format, and Parliamentary format; the head, sub head and item. This is more detailed and contains details of units falling within a sub vote.

**Form III:** This relates to motor vehicle inventory (as concerns the main budget), while it relates to explanatory notes concerning the supplementary estimates. However, the notes are only where there are additions.

4. The purpose of the supplementary estimates being laid in the House is to seek Parliamentary approval regardless of whether it is being reviewed upwards or downwards. This way the Treasury gets the authority to disburse funding to the spending agencies.

## **2.0 PROCEEDINGS OF THE JOINT COMMITTEE**

5. The Joint Committee held its first meeting on Thursday 07th, May 2009 upon which it outlined its conduct of business. It was resolved that a sub-committee comprising six members would seek the details of the inconsistencies and come up with a report that will be deliberated on by the Joint Committee for approval. However, members of the Joint Committee were free to sit in these meetings when they could find time to do so.
6. Among its first undertaking was to go through the supplementary estimates laid before the House by the Deputy Prime Minister and Minister for Finance. The Joint Committee concurred that there was indeed an error in the supplementary estimates amounting to Kshs 9.67 billion. It is on this basis that the committee sought audience with the PS Treasury.
7. The initial meeting with the Permanent Secretary, Treasury and subsequent series of meetings with Treasury officials over three consecutive days revealed the following.
  - That there was indeed a discrepancy in the supplementary estimates tabled on the floor of the House;
  - Acknowledged that a computer error was the cause of the problem, and that investigations had been launched to look into the system;
  - That whereas errors were detected, this did not have any impact on the overall figure as appearing in the printed estimates laid in the House in June 2008.

### 3.0 FINDINGS OF THE JOINT COMMITTEE

#### Overall Figures

8. The table below gives an analysis of changes between the printed and the revised estimates as provided in the Supplementary Estimate books laid in the House in April 2009 in Kshs billion.

		Printed Estimates	Revised Estimates	Change
Ministerial Recurrent	Gross	388.95	390.56	1.62
	AIA	39.72	40.61	0.89
	Net	349.23	349.95	0.72
Ministerial Development	Gross	196.23	203.38	7.16
	AIA	52.59	61.55	8.96
	Net	143.64	141.84	-1.80
CFS				
(1) Public Debt		146.53	140.15	-6.38
(2) Pensions & Gratuities.		26.16	25.16	-1.00
(3) Salaries, Allowances		0.88	0.91	0.03
(4) Sub to Int'l Orgs		0.06	0.06	0.00
(5) Miscellaneous Debts		1.02	1.32	0.30
TOTAL CFS		174.64	167.59	-7.05
GRAND TOTAL in Kshs Billion		759.82	761.53	1.71

## Observations

9. A total of 36 votes are affected out of 51 votes in the supplementary estimates of recurrent expenditure. The affected votes are as follows:-

	Vote	Vote Title
1.	R1	Provincial Admin. & Internal Security
2.	R 2	State House
3.	R 4	Foreign Affairs
4.	R 5	OVP and Home Affairs,
5.	R 7	Min. of Finance
6.	R 10	Min. of Agriculture
7.	R 11	Ministry of Medical Services
8.	R 12	Office of Deputy PM & Min of Local Government
9.	R 13	Min of Roads
10.	R 15	Labour and Human Resource Development
11.	R 16	Office of the Deputy PM & Min. of Trade
12.	R 17	Justice, National Cohesion & Constitution Affairs
13.	R 18	Gender and Children Development
14.	R 19	Livestock Development
15.	R 20	Min. of Water& Irrigation
16.	R 21	Environment and Mineral Resources
17.	R 22	Co-operative Development & Marketing
18.	R 23	Cabinet Office
19.	R 24	Min. of East African Community
20.	R 25	The State Law Office

- |     |      |   |
|-----|------|---|
| 21. | R 26 | Judicial Department                                   |
| 22. | R 27 | Public Service Commission                             |
| 23. | R 31 | Ministry of Education                                 |
| 24. | R 32 | Information & Communications                          |
| 25. | R 35 | Ministry of State for Special Programmes              |
| 26. | R36  | ministry of Lands                                     |
| 27. | R 40 | Immigration & Registration of Person                  |
| 28. | R 41 | National Heritage and Culture                         |
| 29. | R 42 | Min. of State for Youth Affairs and Sports            |
| 30. | R 43 | Ministry of Higher Education, Science and Technology  |
| 31. | R 44 | Min. of Housing                                       |
| 32. | R 48 | Office of the Prime Minister                          |
| 33. | R 49 | Ministry of Public Health and Sanitation              |
| 34. | R 58 | Ministry of Dev. of Northern Kenya & Other Arid Areas |
| 35. | R 59 | Ministry of Public Works                              |
| 36. | R 60 | Ministry of Industrialization                         |

10. After a review of what is called the discussion format/accounting format, that is, what is fed into the vote book, we established that this problem occurred due to summation of a few sub items to generate the parliamentary format of the supplementary estimates.

The principle items affected are as follows:-

- |         |   |
|---------|---|
| 2110300 | Personal Allowance Paid as Part of Salary                           |
| 2210100 | Utilities Supplies and Services                                     |
| 2210300 | Domestic Travel and Subsistence and other Transportation      Costs |
| 2210200 | Communication, Supplies and Services                                |
| 2210700 | Training Expenses   |

2210800	Hospitality Supplies and Services
2211000	Specialised Materials and Supplies
2211100	Office and General Supplies and Services
2211200	Fuel Oil and Lubricants
2211300	Other Operating Expenses
2220100	Routine Maintenance - Vehicles and Other Transport Equipment
2220200	Routine Maintenance - Other Assets
3111000	Purchase of Office Furniture and General Equipment
3111100	Purchase of Specialised Plant, Equipment and Machinery
3111400	Research, Feasibility Studies, Project Preparation and Design, Project Supervision

The sub items that make up the above principle items are as per the attached **Annex I (GFS Codes)**.

### **Key Observations**

11. When Parliament is presented with estimates, whether at printed or supplementary level, the estimates reflect only the changes (upwards or downwards) at the principle level. With this conventional practice in the Joint Committees purview, the Committee made the following key observations.

- (i) That the printed column in the supplementary estimates is changing when in practice it is supposed to remain unaltered. This raises the question of where Treasury got the authority to do so when the law is clear such authority is vested with Parliament.
- (ii) That investigations by the Joint Committee point to a problem in the generation of the parliamentary format of the estimates where some principle items on the



printed column changed on account of non-summation of all sub items that made up the principle item.

(iii) According to the discussion with Treasury and our own review, these may have been occasioned by:

- Poor editorial finalization of the parliamentary format of the supplementary estimates.
- Poor coding in the system resulting in some sub items not being recognized by the system when the system was summing up.

(iv) That the sub items that were not summed up did not change, that is no revisions was made on these items. Ordinarily the sub-items do not appear in the parliamentary format.

(v) Out of the figure of Kshs 9, 677, 189, 511.00 tabled in the House by the Hon. Gitobu Imanyara as money missing and unaccounted for, there is discrepancy of Kshs 5, 953, 102.00 was identified in respect of following ministries:

- Ministry of Labour and Human Resource Development kshs 2,000,000.00; and
- Ministry of Gender and Children Development Kshs 3,956,102.00
- Ministry of Livestock Development Kshs (3,000.00)

(vi) It was observed from submissions from treasury that the total amount of discrepancy was Kshs. 10, 763, 446, 275.00 and this was from 211 lines from 36 Ministries.

(vii) The extra request supplementary as appearing in column 11 of the document laid on the floor of the House by the Hon. Gitobu Imanyara is misleading as indeed that figure is the new revised item which in most cases is a reduction from the printed level.

#### **4.0 RECOMMENDATIONS**

12 The Joint Committee therefore recommends that:-

1. Since there are inconsistencies in the Supplementary Estimates, they should be withdrawn and the correct Estimates resubmitted.
2. An independent forensic audit be done.
3. The Fiscal Management Bill be approved and enacted as a matter of urgency.

13 The Joint Committee is grateful to Hon. Speaker for giving it the opportunity to establish the causes of the inconsistencies. On behalf of the Committee I thank all the people who appeared before us and gave valuable information which has enabled the Committee to conclude this report

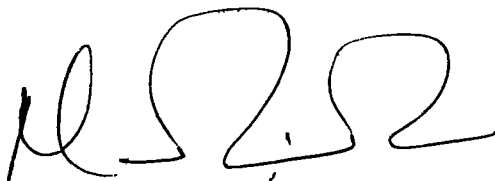
14. I cannot forget to thank the Members of the Joint Committee who sat for long hours perusing information brought before the Committee.

15. The dedication shown by the Secretariat has gone a long way in enabling the timely production of this report. For this I thank them too.

Mr Speaker Sir,

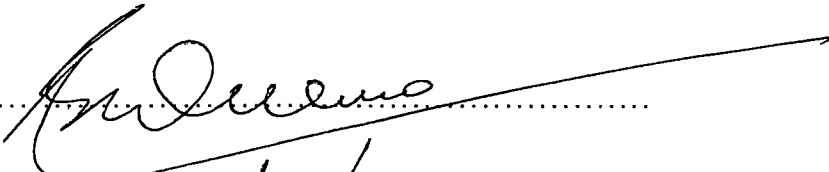
16. I now have the honour and privilege to present the report regarding the discrepancies contained in the Supplementary Estimates to the House for consideration and Approval.

Thank you.

Signed ..... 

Date..... 12-05-2009.

Hon. Otieno Ogindo, MP  
Chairman, Fiscal Analysis and Appropriations Committee

Signed ..... 

Date..... 12/5/2009

Hon. Chris Okemo, MP  
Chairman, Committee on Finance, Planning and Trade

**MINUTES OF THE FIRST SITTING OF THE JOINT MEETING OF  
THE DEPARTMENTAL COMMITTEE ON FINANCE, PLANNING  
& TRADE AND THE BUDGET COMMITTEE HELD ON  
THURSDAY, MAY 07, 2009 IN CONTINENTAL HOUSE, 5<sup>TH</sup>  
FLOOR, PARLIAMENT BUILDINGS AT 12.30 P.M.**

**PRESENT**

The Hon. Martin Ogindo, M.P. – Co - Chair  
The Hon. Ntoitha M'mithiaru, MP - Co- Chair  
The Hon. Moses Lessonet, M.P.  
The Hon. David Ngugi , M.P  
The Hon. Nelson Gaichuhie, M.P  
The Hon. Musikari Kombo, M.P  
The Hon. Lenny Kivuti, M.P  
The Hon. Wekesa Sambu, M.P  
The Hon. Ekwee Ethuro, MP  
The Hon. Peter Kiilu, MP  
The Hon. Peter Mbau, MP  
The Hon. Maison Leshoomo, MP  
The Hon. Lucas Chepkitony, MP  
The Hon. Abdul Bahari, MP  
The Hon. Sheikh Dor, MP  
The Hon. Gitobu Imanyara, MP

**ABSENT WITH APOLOGY**

The Hon. Nkoidila Ole Lankas, MP  
The Hon Omar Zonga, MP  
The Hon. Ahmed Shabbir Shakeel, M.P.  
Hon Dr. Julius Kones, M.P  
Hon. Mureithi Erustus, M.P  
Hon. Prof. Margaret Kamar. M.P  
Hon. Mwoki Isaac, M.P

**IN ATTENDANCE: KENYA NATIONAL ASSEMBLY**

Consolata Munga – Deputy Director - Committees  
Phylis Makau – Director Budget Office  
Denis Abisai - Legal Counsel  
Bonny Mathooko – Research Officer  
Emejan Nicholas – Clerk Assistant  
Fredrick Muthengi – Budget Officer

## **MINISTRY OF FINANCE/ TREASURY**

Joseph Kinyua – Permanent Secretary  
Paul Ngugi – Director Budget  
Justus Nyamunga – Director Economic Affairs  
Elizabeth Nzioka – Senior Economist  
Kubai Khasiani – Deputy Director Budget

### **MIN. NO. 01/2009 - PRELIMINARY**

The Co- Chairs informed the meeting that following the Speakers directive issued on Wednesday May 6<sup>th</sup>, 2009 that was prompted by a clarification sought by the Hon. Gitobu Imanyara, MP on discrepancies in the Supplementary Budget, the two Committees were mandated to *“inquire into and report to the House on whether or not there are any inconsistencies that perhaps indicate that public funds have been misapplied”*.

The Hon. Gitobu Imanayara was invited to enlighten the Committee on the areas of discrepancies in the supplementary budget.

### **MIN. NO. 02/2009 – DISCREPANCIES IN THE BUDGET**

The Committee heard that:-

- The Supplementary Estimates do not tally with the original budget estimates approved by the House in June 2008. That 200 items in the Supplementary Budget tabled by the Minister do not tally with the original approved estimates. The discrepancy totals Kshs. 9, 667, 189, 151.
- The discrepancies in the 200 line items are all related to personal allowances.
- Parliament ought to have been informed of any changes to the figures approved in the 2008/2009 budget.

The Committee noted that the issues raised by the Hon. Gitobu Imanyara, MP were pertinent and that there was need to determine if indeed there are discrepancies or inconsistencies in

the Supplementary Budget as presented by the Minister for Finance.

**MIN. NO. 03/2009 – PRESENTATION BY THE MINISTRY OF FINANCE**

The Committee was taken through the budget process and was further informed that:-

- The Supplementary Estimates are only necessary when there is need for intervention when additional resources are required.
- The Budget is prepared on the basis of taxation and borrowings. During deficit, treasury seeks ways of expenditure cutting or additional borrowing. When cutting expenditure the affected Ministries are consulted and informed accordingly and when borrowing treasury ensures that the domestic debt is sustainable.
- Supplementary Estimates only capture the areas with changes i.e. either reductions or increases.
- There are discrepancies in the supplementary estimates that were caused by a technical computer error. The discrepancy affected the item level, code titled allowances, but does not impact on the overall level of the budget as approved in June 2008. The printed estimates are not altered at any stage and always remain as approved by Parliament.
- Government Ministries only access funds from treasury after the provisional budget or supplementary budget has been approved by Parliament. Expenditure by Ministries is on the basis of the approved Appropriations Act or Supplementary Appropriations Act.

Members were concerned that an error to the tune of Kshs. 9.67 billion could not be traced by treasury before the appropriations books were brought and tabled in Parliament and thus misleading the House.

The Ministry was directed to establish the actual source of the errors and the remedy to the problem in light of the fact that

Parliament passed the motion on the basis of documents with errors.

Members further queried how the overall totals in the Supplementary Estimates could be right when the line items were incorrect.

**MIN. NO. 04/2009 – WAY FORWARD**

Following deliberations on the evidence submitted by the Ministry of Finance the Committee resolved to form a Sub Committee to further scrutinize the issue and report to the Joint Committee. The Sub-Committee will comprise of six Members, three from each Committee and will include the Co-Chairs. All other Members of the two Committees are invited to attend and participate in the deliberations of the sub-committee.

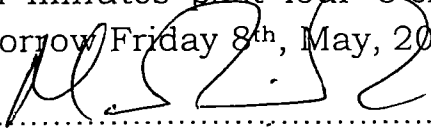
The following Members were nominated to form the Sub Committee:-

- Finance and Trade Committee – Hons. Musikari Kombo, MP and Lenny Ivuti , MP
- Budget Committee – Hons. David Ngugi, MP and Moses Lessonet, MP

The Committee directed the secretariat to scrutinize the documents presented before the Committee and prepare a brief analysis of the same for consideration by the sub-committee.

**MIN. NO. 05/2009 - ADJOURNMENT**

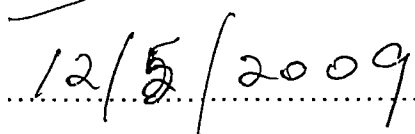
There being no other business, the Co-Chairs adjourned the meeting at ten minutes past four O'clock. The Sub-Committee shall meet tomorrow Friday 8<sup>th</sup>, May, 2009 at 10. 00am.

Signed :.....

Co - Chair

Signed :.....

Co - Chair

Date: .....

**MINUTES OF THE FIRST SITTING OF THE SUB COMMITTEE  
OF THE JOINT COMMITTEE OF THE DEPARTMENTAL  
COMMITTEE ON FINANCE AND TRADE AND THE BUDGET  
COMMITTEE HELD ON FRIDAY, MAY 08, 2009 IN  
CONTINENTAL HOUSE, 5<sup>TH</sup> FLOOR, PARLIAMENT BUILDINGS  
AT 10.00 A.M.**

**PRESENT**

The Hon. Martin Ogindo, M.P. – Co - Chair  
The Hon. Ntoitha M'mithiaru, MP - Co- Chair  
The Hon. Moses Lessonet, M.P.  
The Hon. Ngugi Mwangi, M.P  
The Hon. Nelson Gaichuhie, M.P  
The Hon. Musikari Kombo, M.P  
The Hon. Lenny Kivuti, M.P  
The Hon. Wekesa Sambu, M.P  
The Hon. Ekwere Ethuro, MP  
The Hon. Jakoyo Midiwo, MP  
The Hon. Nkoidila Ole Lankas, MP  
The Hon Omar Zonga, MP

**IN ATTENDANCE: KENYA NATIONAL ASSEMBLY**

Consolata Munga – Deputy Director - Committees  
Phylis Makau – Director Budget Office  
Denis Abisai - Legal Counsel  
Bonny Mathooko – Research Officer  
Emejan Nicholas – Clerk Assistant  
Fredrick Muthengi – Budget Officer

**MINISTRY OF FINANCE/ TREASURY**

Paul Ngugi – Director Budget  
Justus Nyamunga – Director Economic Affairs  
Elizabeth Nzioka – Senior Economist  
Kubai Khasiani – Deputy Director Budget

**PARTNERSHIP FOR CHANGE**

Cyprian Nyamwamu – Co-convener  
Mwalimu Mati  
Jayne Mati  
Kevin Cheruiyot  
Michael Sila



### **MIN. NO. 01/2009 - PRELIMINARY**

The meeting started with a word of prayer, and thereafter the Co-Chairs welcomed the Members and thanked them for attending. The Co-Chairs informed the Committee that the morning sitting will be dedicated to deliberation on the briefs from the budget office and in the afternoon sitting the Committee will hear from the Ministry of Finance at 2.30 pm and the Civil Society Group – Partnership for Change at 4.30 pm.

### **MIN. NO. 02/2009 – BRIEF BY THE BUDGET OFFICE.**

The Committee was informed that:-

- The votes and items in the documents tabled by the Hon. Imanayara in the House were true to the extent that the sub item in the principle item on the printed column was different from the estimates approved by the House in June 2008.
- The problem in the supplementary estimates books as presented to the House is the lack of a comprehensive presentation of affected principle items to the extent that all sub items were summed up for the report. Ordinarily the sub items do not appear in the parliamentary format of the printed estimates.
- There is no error in the supplementary estimates as they appear in the Supplementary Appropriations Bill. The error is only in the detail level where the data was generated from. The importation of such data leads to confusion. The error might be as a result of a computer bug during the data generation process whereby the computer did not pick some items.

Members deliberated on the presented analysis and resolved to focus the area of questioning on the cause of the error, the impact of the error on the approved estimates as well as the Supplementary Estimates presented by the Minister.

The Committee adjourned at one O'clock. The next session will begin at 2. 30 pm.

## **AFTERNOON SITTING – 2.30 PM**

### **MIN. NO. 03/2009 – PRESENTATION BY THE MINISTRY OF FINANCE**

The Committee heard that:-

- The Ministry experienced a computer error/bug that did not capture all the items. The ministry had launched investigations into its IT system to determine how the error occurred and its causes. The IT team investigating the cause of the error will report its findings to the permanent secretary tomorrow Saturday may 9<sup>th</sup>, 2009.
- The statement issued by the Minister in the House, to the effect that the figures presented to Parliament were correct, was prompted by the documents Laid in the House and that it was only latter that the Ministry realised that there was an error in that the computer programme only picked the items that had changes and left out the rest. The briefs that are normally given to the Minister neither contain nor capture areas with increases/ decreases or the details of the areas that were not affected by changes.
- The error had not affected the net figures in the Appropriations Act or the Supplementary Appropriations Bill. It only affected the items where the sub items were not picked by the computer and thus it could not tally all the figures.
- The transfer or allocation of funds is guided by the Constitution, the Appropriations Act and the Supplementary Appropriations Act therefore the Ministry of Finance is not

able to transfer funds to another Ministry without the approval of Parliament. Moreover the Integrated Financial Management system (IFMIS) adopted by the government will not capture such expenditure therefore transfers can't be effected.

Members however expressed concern that as a result of the error Parliament had approved an erroneous document even though the net figures were not affected.

The Ministry was directed to furnish the Committee with evidence to prove that the technical computer error had not in any way affected the overall Budget and that there was no intent to defraud the country of billions under the guise of computer error.

The Ministry undertook to provide further information and to brief the Committee on the findings of the team appointed to look at the cause of the computer error.

#### **MIN. NO. 04/2009 - PRESENTATION BY PARTNERSHIP FOR CHANGE**

The Committee heard that:-

- The Supplementary Appropriations Bill was based on a contentious document and that Parliament ought to have full disclosure from the Ministry of Finance before the passing the Bill.
- There are 200 budget lines cutting across 36 Ministries with an accruing total of Kshs. 9.6 billion that was removed from the estimates approved by the House in June 2008.
- The contentious budget line items relate to allowances of teachers, police officers, nurses and civil servants.
- The Ministry inserted new budget lines totalling Kshs. 4.89 billion, that were not approved in the Appropriations Act, in the supplementary estimates.
- The National Budget contains debts that were condemned by the Controller and Auditor General in the report tabled by

the Finance Minister in Parliament on 7<sup>th</sup> May 2009. The debts relate to Ken Ren fertilizer factory which is non existent.

- An independent forensic audit of the budget is required to determine the material inconsistencies which indicate that public funds could have been misapplied.

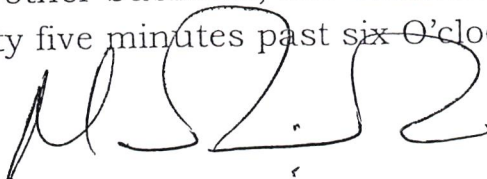
The Committee ordered the partnership for change group to provide documents relating to the new budget lines introduced by the Ministry of Finance in the supplementary Budget as well as the expenditure paid for by treasury without Parliamentary approval.

**MIN. NO. 05/2009 - DATE OF NEXT MEETING**

The next meeting of the sub-committee will be held on Saturday May 9<sup>th</sup>, 2009 in Committee Room 5<sup>th</sup> Floor starting 2.00pm. The meeting will consider further evidence from the Ministry of Finance and a draft report from the secretariat.

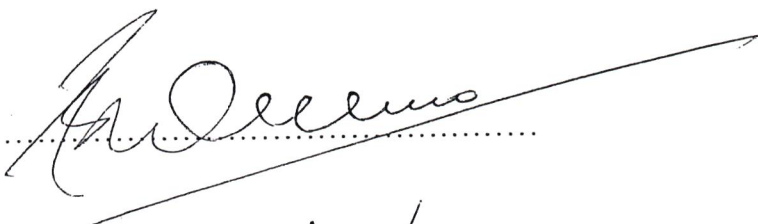
**MIN. NO. 06/2009 - ADJOURNMENT**

There being no other business, the Chairman adjourned the meeting at thirty five minutes past six O'clock.



Signed : .....

Co - Chair



Signed : .....

Co - Chair

Date: ..... 12/5/2009

MINUTES OF THE 2<sup>ND</sup> SITTING OF THE SUB COMMITTEE OF THE  
JOINT COMMITTEE OF THE DEPARTMENTAL COMMITTEE ON  
FINANCE AND TRADE AND THE BUDGET COMMITTEE HELD ON  
SATURDAY, MAY 09, 2009 IN CONTINENTAL HOUSE, 5<sup>TH</sup> FLOOR,  
PARLIAMENT BUILDINGS AT 2.30 P.M.

PRESENT

The Hon. Martin Ogindo, M.P. - Co - Chair  
The Hon. Moses Lessonet, M.P.  
The Hon. Nelson Gaichuie, M.P  
The Hon Omar Zonga, MP

IN ATTENDANCE: KENYA NATIONAL ASSEMBLY

Consolata Munga - Deputy Director - Committees  
Phylis Makau - Director Budget Office  
Dennis Abisai - Legal Counsel  
Bonny Mathooko - Research Officer  
Emejan Nicholas - Clerk Assistant  
Fredrick Muthengi - Budget Officer

MINISTRY OF FINANCE/ TREASURY

Paul Ngugi - Director Budget  
Justus Nyamunga - Director Economic Affairs  
Elizabeth Nzioka - Senior Economist  
Kubai Khasiani - Deputy Director Budget  
John Murugu - director debt management  
P. J. M. Thumbi - DCFO  
J. N. Muiruri - Ag. Director, Government Information Technology Systems  
(GITS)  
Jerome Ochieng - Head ICT PPOA  
Geofrey Mwikamba - ICT Officer  
Samwel Kiiru - Senior Economist

MIN. NO. 07/2009 - PRELIMINARY

The meeting started with a word of prayer, and thereafter the Co-Chair welcomed the Members and thanked them for attending. He further thanked Treasury officials for responding to the Committee's invitation to attend the meeting.

The Members raised a number of issues relating to the discrepancies in the supplementary estimates and debt management as a follow up to the meeting between the sub committee and the Ministry held on Friday May 8<sup>th</sup>, 2009.

MIN. NO. 08/2009 – RESPONSE FROM MINISTRY OF FINANCE

The Committee was informed that:-

(i) Discrepancies in the Supplementary Budget

- Initial investigations by the ministry indicate that there could have been human interference in the system in as far as the discrepancies are concerned however further audit will be undertaken to establish the actual cause of the discrepancy.
- As per the investigations undertaken by the Ministry and contrary to the list tabled by the Hon. Imanyara (36 Ministries affected) only 33 Ministries were affected by the error.
- The IT team tasked to probe the error reported that discrepancies were noted in form II, parliamentary format, but the detailed report that captures all the data is OK. Some Sector code items had problems and affected part II of the report that is normally presented to parliament.
- Some sector codes were missing or erroneously coded (mixed up) thus creating the discrepancies. Those with missing sector codes or erroneous coding were omitted by the computer and thus not summed up.
- The item 2110300 on personal allowances was the only one affected by the error. The system that captures this item is designed separately from the other files and when the error occurred the information under this item was not relayed.

Members raised concern that the argument posed by treasury could not hold in the face of the fact that some items with codes were not picked and those without codes were picked in certain line items. Equally the argument advanced in the previous meeting that only items with changes were picked could not hold since some items without change were picked and summed up.

(ii) Debt Management

Members raised concern that the government had included certain debt repayments in the approved budget but the same was missing in the supplementary estimates. Members were also concerned that the government was paying certain debts, related to Ken Ren fertilizer factory, even after the controller and auditor general had raised queries.

Members noted that debt repayment consumed more than twenty percent of total budget yet the country there was no development initiated through the loans.

The Committee heard that:-

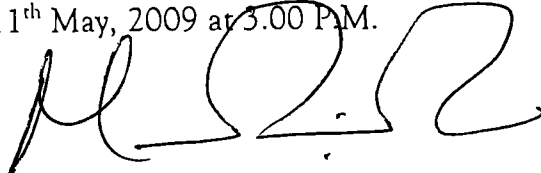
- On the four security contracts related to Anglo leasing the government had been sued and that the cases are s are ongoing to reach with the intention have arriving at a negotiated settlement.
- Close to 6 billion shillings was initially factored in the budget approved in June 2008 in the expectation that the settlement will be reached and government expected to pay. The figures were removed from the supplementary budget because the next round of talks/negotiations will fall in the next financial year therefore it was pointless to factor in the amounts yet they will not be used in the current financial year.
- An explanatory note on the payments was attached to the approved estimates stating that the amounts were for payment of security contracts under negotiations.
- The Ken Ren fertilizer project was initiated in 1975 and the government was a guarantor for the loans. The project did not take off. When the loans matured the government was sued by the financiers on the basis of valid agreements that the government had entered into to guarantee the loan. Kenya was obligated to honor the agreement.

Members raised concern that monies borrowed have not been used for the intended development. The Committee expressed the need for greater scrutiny on the usage of money borrowed and approval of parliament of any development borrowing.

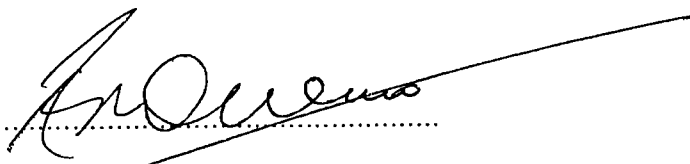
The Ministry was advised to also scrutinize the development vote for any discrepancies and forward to the Committee written answers or memoranda on the questions posed by Members during the next meeting of the Joint Committee.

MIN. NO. 09/2009 - ADJOURNMENT

There being no other business, the Chairman adjourned the meeting at forty minutes past six O'clock. The next meeting of the Joint Committee will be held on Monday 11<sup>th</sup> May, 2009 at 3.00 P.M.

Signed : ..... 

Co - Chair

Signed : ..... 

Co - Chair

Date: ..... 12/5/2009



**MINUTES OF THE SECOND SITTING OF THE JOINT  
COMMITTEE OF THE DEPARTMENTAL COMMITTEE ON  
FINANCE, PLANNING & TRADE AND THE BUDGET  
COMMITTEE HELD ON MONDAY, MAY 11, 2009 IN  
CONTINENTAL HOUSE, 5<sup>TH</sup> FLOOR, PARLIAMENT BUILDINGS  
AT 5.00 P.M**

**PRESENT**

The Hon. Martin Ogindo, M.P. – Co - Chair  
The Hon. Ntoitha M'mithiaru, MP - Co- Chair  
The Hon. Chrisanthus Okemo, MP  
The Hon. David Ngugi , M.P  
The Hon. Nelson Gaichuhie, M.P  
The Hon. Musikari Kombo, M.P  
The Hon. Prof. Phillip Kaloki, MP  
The Hon. Ekwee Ethuro, MP  
The Hon. Jakoyo Midiwo, MP  
The Hon. Abdul Bahari , MP

**ABSENT WITH APOLOGY**

The Hon. Moses Lessonet, M.P.  
The Hon. Nkoidila Ole Lankas, MP  
The Hon Omar Zonga, MP  
The Hon. Lenny Kivuti, M.P  
The Hon. Wekesa Sambu, M.P  
The Hon. Lukas Chepkitony, M.P.  
The Hon. Ahmed Shabbir Shakeel, M.P.  
Hon Dr. Julius Kones, M.P  
Hon. Mureithi Erustus, M.P  
Hon. Maison Leshoomo, M.P  
Hon. Prof. Margaret Kamar. M.P  
Hon. Mwoki Isaac, M.P

**IN ATTENDANCE: KENYA NATIONAL ASSEMBLY**

Consolata Munga – Deputy Director - Committees  
Phylis Makau – Director Budget Office  
Dennis Abisai - Legal Counsel  
Bonny Mathooko – Research Officer  
Emejan Nicholas – Clerk Assistant

## **MINISTRY OF FINANCE/ TREASURY**

The Hon. Uhuru Kenyatta, MP – Deputy Prime Minister and Minister for Finance

Kinyua – Permanent Secretary, Ministry of Finance

Paul Ngugi – Director Budget

Justus Nyamunga – Director Economic Affairs

Elizabeth Nzyoka – Senior Economist

Samuel Kiiru – Senior Economist

Kubai Khasiani – Deputy Director Budget

Michael Gatimu – Accountant General

Muiruri J. N. – Ag. Director, GITS

Jerome Ochieng – Head ICT

Paul Ndegwa – Chief ICT officer

## **KENYA NATIONAL AUDIT OFFICE**

A.S.M. Gatumbu – Controller and Auditor General

John Kagundu – Deputy Auditor General

Dennis T. Kariuki – Deputy Director Audit

Daniel M. Ndung'u – Principal Auditor

## **MIN. NO. 06/2009 - PRELIMINARY**

The meeting started with a word of prayer, and thereafter the Co-Chairs welcomed the Members, the Deputy Prime Minister and Ministry Officials present and thanked them for attending.

## **MIN. NO. 07/2009 – BRIEF BY THE MINISTRY OF FINANCE.**

The Committee was informed that:-

- (i) The Ministerial Statement that the Minister issued on Wednesday, May 5<sup>th</sup> 2009 dealt with the context of whether monies were stolen or there was fraud. The statement also focused on the Kshs. 8.5 billion alleged to be missing from the Ministry of Education as alleged by the Hon. Gitobu Imanyara, MP and to this extent the Minister did not mislead the House
- (ii) The Motion before the House was not inconsistent with the Supplementary Estimates tabled before the House with regard to the overall total figures. There was no inconsistency

between the requested amount in the Motion and the request as contained in the supplementary estimates.

- (iii) After the directive of Mr. Speaker, the Ministry launched investigations into the discrepancies in the Supplementary Estimates books and it appeared that there were inconsistencies particularly with regards to figures in the Supplementary Estimates and the printed figures as approved in June 2008.
- (iv) Ideally the printed estimates are locked and are not changed at any time after they have been approved by parliament. After investigations the inconsistencies amount to Kshs. 10, 763, 446, 275 and not the Kshs. 9.67 billion alleged by the Hon. Gitobu Imanyara, MP. The inconsistencies affected 211 lines of the 26, 000 lines in the Printed Estimates and 25, 000 lines in the Revised Estimates.
- (v) The investigations further revealed that:-
  - Detailed budgets of line ministries did not contain the error as appearing in the Supplementary Books tabled in Parliament.
  - There was either a human error that was known to some officers who did not report the same for remedial action thus there might have been purposeful interference in the system.
- (vi) It is the first time that such an error is reported since the system was introduced three years ago.
- (vii) When the matter was noted the senior officers in Treasury were not informed.
- (viii) The Ministry has taken remedial action to mitigate the situation and prevent future recurrence of the problem by ensuring that the Budget Department, is a controlled zone, will only be accessed by authorization. The ministry also invited the IMF resident officer to

assess if there is money lost and it was established that there was no fraud.

Members noted that the integrity of treasury was at stake and called for the Minister to take decisive remedy and preventive action to ensure the integrity of the budget process.

**MIN. NO. 08/2009 - PRESENTATION BY THE CONTROLLER AND AUDITOR GENERAL**

The Committee heard that the Kshs. 10.7 Billion discrepancy is not stolen and on the face value would mean that the money has not been spent.

**MIN. NO. 09/2009 - WAY FORWARD**

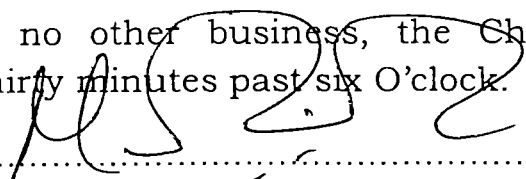
After deliberations the Committee resolved that the Minister to present to Parliament the corrected Supplementary Estimates that will form the basis of the Supplementary Appropriations Bill.

**MIN. NO. 10/2009 - DATE OF NEXT MEETING**

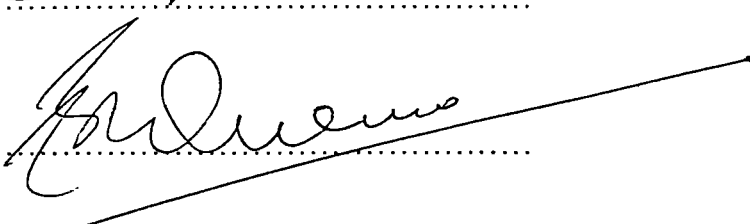
The next meeting of the Committee will be held on Tuesday May 12<sup>th</sup>, 2009 in Committee Room 5<sup>th</sup> Floor starting 9.00 am. The meeting will adopt the report to be tabled in Parliament.

**MIN. NO. 11/2009 - ADJOURNMENT**

There being no other business, the Chairman adjourned the meeting at thirty minutes past six O'clock.

Signed : ..... 

Co - Chair

Signed : ..... 

Co - Chair

Date: ..... 12/5/2009

**MINUTES OF THE THIRD SITTING OF THE JOINT MEETING OF THE DEPARTMENTAL COMMITTEE ON FINANCE, PLANNING AND TRADE AND THE BUDGET COMMITTEE HELD ON TUESDAY, MAY 12, 2009 IN CONTINENTAL HOUSE, 5<sup>TH</sup> FLOOR, PARLIAMENT BUILDINGS AT 10.00 A.M.**

**PRESENT**

The Hon. Martin Ogindo, M.P. – Co - Chair  
The Hon. Ntoitha M'mithiaru, MP - Co- Chair  
The Hon. Chrysanthus Okemo, MP  
The Hon. (Prof.) Philip Kaloki, MP  
The Hon. Moses Lessonet, M.P.  
The Hon. David Ngugi , M.P  
The Hon. Nelson Gaichuie, M.P  
The Hon. Musikari Kombo, M.P  
The Hon. Lenny Kivuti, M.P  
The Hon. Wekesa Sambu, M.P  
The Hon. Ekwere Ethuro, MP  
The Hon. Peter Kiilu, MP  
The Hon. Peter Mbau, MP  
The Hon. Maison Leshoomo, MP  
The Hon. Lucas Chepkitony, MP  
The Hon. Abdul Bahari, MP  
The Hon. Sheikh Dor, MP  
The Hon. Ahmed Shabbir Shakeel, M.P.  
Hon Dr. Julius Kones, M.P  
Hon. Prof. Margaret Kamar. M.P  
Hon. Mwoki Isaac, M.P  
The Hon. Jakoyo Midiwo, MP

**ABSENT WITH APOLOGY**

The Hon. Nkoidila Ole Lankas, MP  
The Hon Omar Zonga, MP  
Hon. Mureithi Erustus, M.P

**IN ATTENDANCE: KENYA NATIONAL ASSEMBLY**

Consolata Munga – Deputy Director - Committees  
Phylis Makau – Director Budget Office  
Denis Abisai - Legal Counsel  
Bonny Mathooko – Research Officer  
Florence Atenyo-Abonyo – Clerk Assistant  
Emejen Nicholas – Clerk Assistant  
Fredrick Muthengi – Budget Officer

**MIN. NO. 12/2009**

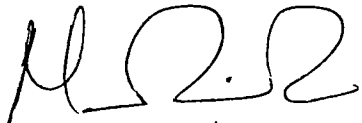
**ADOPTION OF THE DRAFT REPORT**

The Joint Committee adopted the Draft Report on the discrepancies contained in the Supplementary Estimates of Financial year 2008/2009 with amendments.


**MIN. NO. 13/2009**

**ADJOURNMENT**

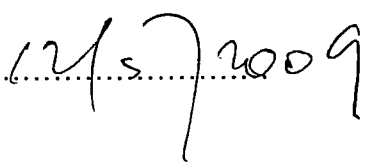
There being no other business, the Chairman adjourned the meeting at One O' Clock.

Signed  .....

Co-Chair

Signed:  .....

Co-Chair

Date:  .....

CATEGORY AND CHAPTER	SUB - CHAPTER	ITEM AND SUB-ITEM
----------------------------	------------------	----------------------

**DESCRIPTION**

2000000

2100000

2110000

**EXPENSES (CURRENT EXPENDITURE)****Compensation of Employees****Wages and Salary Contributions****2110100 Basic Salaries - Permanent Employees**

2110101 Basic Salaries - Civil Service

2110102 Basic Salaries - Teachers

2110103 Basic Salaries - Judiciary

2110104 Basic Salaries - External Auditors

2110105 Basic Salaries - Members of Parliament

2110106 Basic Salaries - Commissioners

2110107 Basic Salaries - Police, Prison Officers and National Youth Service

2110108 Basic Salaries - Military

2110109 Basic Salaries - National Intelligence Service

2110110 Basic Salaries - Constitutional Office Holders

2110111 Basic Salaries - Electoral Commission Of Kenya

2110112 Basic Salaries - National Assembly

2110113 Basic Salaries - Teachers Service Commission Secretariat

2110114 Basic Salaries - Kenya Anti-Corruption Commission

21101xx Add as required

**2110200 Basic Wages - Temporary Employees**

2110201 Contractual Employees

2110202 Casual Labour-Others

2110203 Casual Labour -Teachers

21102xx Add as required

**2110300 Personal Allowance Paid as Part of Salary**

2110301 House Allowance

2110302 Honoraria

2110303 Acting Allowance

2110304 Overtime - Civil Service

2110306 Foreign Service Allowance (Overseas Addition)

2110307 Hardship Allowance

2110308 Medical Allowance

2110309 Special Duty Allowance

2110310 Top-up Allowance

2110311 Transfer Allowance

2110312 Responsibility Allowance

2110313 Entertainment Allowance

2110314 Transport Allowance

2110315 Extraneous Allowance

2110316 Security Allowance

2110317 Domestic Servant Allowance

2110318 Non- Practicing Allowance

2110319 Top-up House Allowance

2110320 Leave Allowance

2110321 Administrative Allowance

2110322 Risk Allowance

CATEGORY AND CHAPTER	SUB - CHAPTER	ITEM AND SUB-ITEM	DESCRIPTION
		2110323	Late Duty Allowance
		2110324	Constituency Allowance
		2110325	Car Maintenance Allowance
		2110326	Alimentary Allowance
		2110327	Ministerial Allowance
		21103xx	Add as required
		<b>2110400</b>	<b>Personal Allowances Paid as Reimbursements</b>
		2110401	Refund of Medical Expenses - Outpatient
		2110402	Refund of Medical Expenses - Inpatient
		2110403	Refund of Medical Expenses - Ex-Gratia
		2110404	Leave Expenses
		2110405	Telephone Allowance
		21104xx	Add as required
		<b>2110500</b>	<b>Personal Allowances Provided in Kind</b>
		2110501	Payment of Duty (Civil Servants)
		2110502	Payment of Duty (University Lecturers)
		2110503	Payment of Duty (Commissioners)
		2110504	Payment of Duty (Members of Parliament)
		21105xx	Add as required
2120000			<b>Social Contributions</b>
			<b>Employer Contributions to Compulsory National Social Security</b>
		<b>2120100</b>	<b>Schemes</b>
		2120101	Employer Contributions to National Social Security Fund
		2120102	Employer Contributions to Local Government Security Fund
		2120103	Employer Contribution to Staff Pensions Scheme
		21201xx	Add as required
			<b>Employer Contributions to Compulsory Health Insurance</b>
		<b>2120200</b>	<b>Schemes</b>
		2120201	Employer Contributions to National Social and Health Insurance Scheme
		21202xx	Add as required
		<b>2120300</b>	<b>Employer Contributions to Social Benefit Schemes Outside Government</b>
		2120301	Employer Contributions to Private Social Security Funds and Schemes
		21203xx	Add as required
2200000			<b>Use of Goods and Services</b>
	2210000		<b>Goods and Services</b>
		<b>2210100</b>	<b>Utilities Supplies and Services</b>
		2210101	Electricity
		2210102	Water and sewerage charges
		2210103	Gas expenses
		22101xx	Add as required
		<b>2210200</b>	<b>Communication, Supplies and Services</b>
		2210201	Telephone, Telex, Facsimile and Mobile Phone Services
		2210202	Internet Connections
		2210203	Courier and Postal Services
		2210204	Leased Communication Lines



CATEGORY  
AND  
CHAPTER

SUB-  
CHAPTER

ITEM AND  
SUB-ITEM

## DESCRIPTION

	2210205	Satellite Access Services
	2210206	Licensing fees for Communication
	22102xx	Add as required
	<b>2210300</b>	<b>Domestic Travel and Subsistence, and Other Transportation Costs</b>
	2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)
	2210302	Accommodation - Domestic Travel
	2210303	Daily Subsistence Allowance
	2210304	Sundry Items (e.g. airport tax, taxis, etc...)
	2210305	Shipment of Personal and Household Effects
	2210306	Repatriation Costs
	2210307	Passage and Transfer Expenses
	2210308	Local Presidential Visits
	2210309	Field Allowance
	2210310	Field Operational Allowance
	22103xx	Add as required
	<b>2210400</b>	<b>Foreign Travel and Subsistence, and other transportation costs</b>
	2210401	Travel Costs (airlines, bus, railway, etc.)
	2210402	Accommodation
	2210403	Daily Subsistence Allowance
	2210404	Sundry Items (e.g. airport tax, taxis, etc...)
	2210405	Shipment of Personal and Household Effects
	2210406	Repatriation Costs
	2210407	State Visits Abroad
	22104xx	Add as required
	<b>2210500</b>	<b>Printing, Advertising and Information Supplies and Services</b>
	2210501	International News Services
	2210502	Publishing and Printing Services
	2210503	Subscriptions to Newspapers, Magazines and Periodicals
	2210504	Advertising, Awareness and Publicity Campaigns
	2210505	Trade Shows and Exhibitions
	2210506	Purchase of Curios
	22105xx	Add as required
	<b>2210600</b>	<b>Rentals of Produced Assets</b>
	2210601	Rent of Vehicles
	2210602	Payment of Rents and Rates - Residential
	2210603	Rents and Rates - Non-Residential
	2210604	Hire of Transport
	2210605	Contribution in Lieu of Rates
	2210606	Hire of Equipment, Plant and Machinery
	22106xx	Add as required
	<b>2210700</b>	<b>Training Expenses</b>
	2210701	Travel Allowance
	2210702	Remuneration of Instructors and Contract Based Training Services
	2210703	Production and Printing of Training Materials
	2210704	Hire of Training Facilities and Equipment

CATEGORY AND CHAPTER	SUB - CHAPTER	ITEM AND SUB-ITEM	DESCRIPTION
		2210705	Field Training Attachments
		2210706	Book Allowance
		2210707	Project Allowance
		2210708	Trainer Allowance
		2210709	Research allowance
		2210710	Accommodation Allowance
		2210711	Tuition Fees Allowance
		2210712	Training Allowance
		22107xx	Add as required
		<b>2210800</b>	<b>Hospitality Supplies and Services</b>
		2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks
		2210802	Boards, Committees, Conferences and Seminars
		2210803	State Hospitality Costs
		2210804	Tribunals Costs
		2210805	National Celebrations
		2210806	Expenses of President's Household
		2210807	Medals, Awards and Honors
		2210808	Purchase of Coffins
		2210809	Board Allowance
		22108xx	Add as required
		<b>2210900</b>	<b>Insurance Costs</b>
		2210901	Group Personal Insurance
		2210902	Buildings Insurance
		2210903	Plant, Equipment and Machinery Insurance
		2210904	Motor Vehicle Insurance
		2210905	Aircraft, Boats and Other Transport Equipment Insurance
		2210906	Insurance for Board Members
		2210907	Insurance for cash
		2210908	Insurance of Exhibits
		2210909	Insurance of Spare Parts
		2210910	Medical Insurance
		22109xx	Add as required
		<b>2211000</b>	<b>Specialised Materials and Supplies</b>
		2211001	Medical Drugs
		2211002	Dressings and Other Non-Pharmaceutical Medical Items
		2211003	Veterinarian Supplies and Materials
		2211004	Fungicides, Insecticides and Sprays
		2211005	Chemicals and Industrial Gases
		2211006	Purchase of Workshop Tools, Spares and Small Equipment
		2211007	Agricultural Materials, Supplies and Small Equipment
		2211008	Laboratory Materials, Supplies and Small Equipment
		2211009	Education and Library Supplies
		2211010	Supplies for Broadcasting and Information Services
		2211011	Purchase/Production of Photographic and Audio-Visual Materials
		2211012	Purchase of Police, Prisons, and NYS Small Equipment and Supplies
		2211013	Military and Security Supplies and Equipment
		2211014	Barracks and other Military Purpose Buildings and Constructions
		2210907	Insurance for cash

CATEGORY AND CHAPTER	SUB- CHAPTER	ITEM AND SUB-ITEM
----------------------------	-----------------	----------------------

**DESCRIPTION**

	2211015	Food and Rations	
	2211016	Purchase of Uniforms and Clothing - Staff	
	2211017	Purchase of Uniforms and Clothing - Inmates	
	2211018	Purchase of Uniforms and Clothing - Trainees	
	2211019	Purchase of Uniforms and Clothing - Patients	
	2211020	Uniform and Clothing Allowances	
	2211021	Purchase of Bedding and Linen	
	2211022	Supplies for Women Inmates	
	2211023	Supplies for Production	
	2211024	Purchase of Election materials- Ballot Boxes, Polling Booths, Security Rivets and Security Seals	
	2211025	Purchase of Voter Registration materials- Lamination Pouches	
	2211026	Purchase of Vaccines and Sera	
	2211027	Maintenance of Police Animals	
	2211028	Purchase of X-Rays Supplies	
	2211029	Purchase of Safety Gear	
	22110xx	Add as required	
	<b>2211100</b>	<b>Office and General Supplies and Services</b>	
	2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	
	2211102	Supplies and Accessories for Computers and Printers	
	2211103	Sanitary and Cleaning Materials, Supplies and Services	
	22111xx	Add as required	
	<b>2211200</b>	<b>Fuel Oil and Lubricants</b>	
	2211201	Refined Fuels and Lubricants for Transport	
	2211202	Refined Fuels and Lubricants for Production	
	2211203	Refined Fuels and Lubricants -- Other	
	2211204	Other Fuels (wood, charcoal, cooking gas etc...)	
	22112xx	Add as required	
	<b>2211300</b>	<b>Other Operating Expenses</b>	
	2211301	Bank Service Commission and Charges	
	2211302	School Examination and Invigilation Fees	
	2211303	Inmate Allowance	
	2211304	Medical Expenses	
	2211305	Contracted Guards and Cleaning Services	
	2211306	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	
	2211307	Transport Costs and Charges ( freight, loading/unloading, clearing and shipping charges)	
	2211308	Legal Dues/fees, Arbitration and Compensation Payments	
	2211309	Management Fees	
	2211310	Contracted Professional Services	
	2211311	Contracted Technical Services	
	2211312	Confidential Expenditures	
	2211313	Security Operations	
	2211314	Write Offs/Bad Debt Expenses from Previous Years	
	2211315	Foreign Cash Write Offs	
	2211316	Domestic Cash Write Offs	
	2211317	Witness allowances	

CATEGORY AND CHAPTER	SUB - CHAPTER	ITEM AND SUB-ITEM	DESCRIPTION
		2211318	Witness Expenses
		2211319	Fertilizer clearance
		2211320	Temporary Committees Expenses
		2211321	Parking charges
		2211322	Binding of Records
		2211323	Laundry Expenses
		2211324	Registration of Land
		22113xx	Add as required
2220000			<b>Routine Maintenance</b>
	2220100		<b>Routine Maintenance - Vehicles and Other Transport Equipment</b>
		2220101	Maintenance Expenses - Motor Vehicles and cycles
		2220102	Maintenance Expenses - Aircraft
		2220103	Maintenance Expenses - Boats and Ferries
		22201xx	Add as required
	2220200		<b>Routine Maintenance - Other Assets</b>
		2220201	Maintenance of Plant, Machinery and Equipment (including lifts)
		2220202	Maintenance of Office Furniture and Equipment
		2220203	Maintenance of Medical and Dental Equipment
		2220204	Maintenance of Buildings -- Residential
		2220205	Maintenance of Buildings and Stations -- Non-Residential
		2220206	Maintenance of Civil Works
		2220207	Maintenance of Roads, Ports and Jetties
		2220208	Maintenance of Aerodromes and Airstrips
		2220209	Minor Alterations to Buildings and Civil Works
		2220210	Maintenance of Computers, Software, and Networks
		2220211	Maintenance of Police and Security Equipment
		2220212	Maintenance of Communications Equipment
		2220213	Maintenance of Civil Works Equipment
		22202xx	Add as required
2230000			<b>Other Charges</b>
	2230100		<b>Exchange Rates Losses</b>
		2230101	Domestic exchange loss
		2230102	Foreign exchange rate loss
		22301xx	Add as required
2300000			<b>Consumption of fixed capital (Future Use)</b>
	2300100		<b>Consumption of fixed capital</b>
2400000			<b>Interest Payments</b>
	2410000		<b>Interest Payments on Foreign Borrowing</b>
		2410100	<b>Interest Payments on Foreign Borrowing</b>
		2410101	Foreign Governments
		2410102	International Organizations
		2410103	Financial Corporations and other International Financial Institutions
		2410104	Suppliers credits
		2410105	Assumed Guarantees on Foreign Debt
		24101xx	Add as required

CATEGORY  
AND  
CHAPTERSUB-  
CHAPTERITEM AND  
SUB-ITEM

## DESCRIPTION

CATEGORY AND CHAPTER	SUB- CHAPTER	ITEM AND SUB-ITEM	DESCRIPTION
			<b>Interest Payments on Guaranteed Debt Taken over by</b>
		<b>2410200</b>	<b>Government</b>
		2410201	Interest on Foreign Guaranteed Debt Taken Over
		24102xx	Add as required
2420000			<b>Interest on Domestic Borrowing (Non-Government)</b>
		<b>2420100</b>	<b>Monetary Authorities (Central Bank)</b>
		2420101	Short-term Treasury Bills
		2420102	Long-term Securities and Bonds
		2420103	Overdraft
		2420104	Interest on IMF Loans
		24201xx	Add as required
		<b>2420200</b>	<b>Other Depository Corporations (Commercial Banks)</b>
		2420201	Short-term Treasury Bills
		2420202	Long-term Securities and Bonds
		2420203	Loans and Other Instruments
		24202xx	Add as required
		<b>2420300</b>	<b>Other Financial Institutions</b>
		2420301	Short-term Treasury Bills
		2420302	Long-term Securities and Bonds
		2420303	Loans and Other Instruments
		24203xx	Add as required
		<b>2420400</b>	<b>Other Creditors</b>
		2420401	Public Enterprises
		2420402	Private Enterprises
		2420403	Households and Individuals
		24204xx	Add as required
			<b>Interest Payments on Guaranteed Debt Taken over by</b>
		<b>2420500</b>	<b>Government</b>
		2420501	Interest on Domestic Guaranteed Debt Taken Over
		24205xx	Add as required
2430000			<b>Interest on Borrowing From Other Government Units</b>
		<b>2430100</b>	<b>General Government</b>
		2430101	National Health Insurance Fund
		2430102	National Social Security Fund
		2430103	Retirements Benefits Authority
		24301xx	Add as required
2500000			<b>Subsidies</b>
2510000			<b>Subsidies to Public Corporations</b>
		<b>2510100</b>	<b>Subsidies to Non-Financial Public Enterprises</b>
		2510101	National Irrigation Board
		2510102	Tana River Development Authority
		2510103	Sugar Industries
		2510104	Kenya Electricity Generating Company
		2510105	Cereals Board
		2510106	Kenya Broadcasting Corporation
		2510107	Primary Teachers Training College

CATEGORY AND CHAPTER	SUB- CHAPTER	ITEM AND SUB-ITEM	DESCRIPTION
		2510108	Board of Governors Maintained Schools
		2510109	University of Nairobi
		2510110	Egerton University
		2510111	Jomo Kenyatta University of Agriculture and Technology
		2510112	Moi University
		2510113	Maseno University
		2510114	Western University College of Science and Technology
		2510115	African Institute for Capacity and Development
		2510116	Commmission for Higher Education
		25101xx	Add as required
		<b>2510200</b>	<b>Subsidies to Financial Public Enterprises</b>
		25102xx	Add as required
	<b>2520000</b>		<b>Subsidies to Private Enterprises</b>
		<b>2520100</b>	<b>Subsidies to Non-Financial Private Enterprises</b>
		2520101	Add as required
		<b>2520200</b>	<b>Subsidies to Financial Private Enterprises</b>
		2520201	Subsidies to Financial Private Enterprises
<b>2600000</b>	<b>2610000</b>		<b>Grants and Other Transfers</b>
		<b>2610100</b>	<b>Grants and Transfers to Foreign Governments</b>
		26101xx	Add as required
	<b>2620000</b>		<b>Grants and Other Transfers to International Organizations</b>
		<b>2620100</b>	<b>Membership Fees and Dues, and Subscriptions to International Organizations</b>
		2620101	Africa Capacity Building Foundation (ACBF)
		2620102	African Centre for Meteorological Applications for Development
		2620103	African Association of Public Administration (AAPAM)/CAAPAM/CLGF
		2620104	African Caribbean and Pacific Group of States Secretariat
		2620105	African Civil Aviation Commission (AFCAC)
		2620106	African Institute for Economic Development and Planning
		2620107	African Institute for Higher Technical Training and Research
		2620108	African Regional Centre for Technology
		2620109	ARCEDEM
		2620110	Asian-African Legal Consultative Organization
		2620111	COMESA
		2620112	Commonwealth Air Transport Council (CATC)
		2620113	Commonwealth of Learning (COL)
		2620114	Consultative Group of International Agriculture Research
		2620115	Commonwealth Foundation
		2620116	Commonwealth Region Health Community Secretariat
		2620117	Commonwealth Scientific Committee
		2620118	Commonwealth Secretariat
		2620119	Commonwealth Technical Assistance Fund
		2620120	Eastern and Southern Africa Anti-Money Laundering Group
		2620121	East African Community Secretariat
		2620122	East African Court of Justice
		2620104	African Caribbean and Pacific Group of States Secretariat



CATEGORY  
AND  
CHAPTER

SUB -  
CHAPTER

ITEM AND  
SUB-ITEM

## DESCRIPTION

2620123 East African Legislative Assembly (Parliament)  
 2620124 Eastern and Southern African Management Institute  
 2620125 Eastern and Southern African Trade  
 2620126 FAO/Desert Locust International Trust Fund  
 2620127 G77 Development Bank  
 2620128 GATT/World Trade Organisation  
 2620129 Group of Fifteen (G15)  
 2620130 IAEA  
 2620131 IBRD  
 2620132 IGAD  
 2620133 International Bar Association  
 2620134 International Wildlife Agencies  
 2620135 International Commission on Irrigation  
 2620136 International Fund for Agricultural Development  
 2620137 International Institute of Molecular and Cellular Biology  
 2620138 International Labour Organisation  
 2620139 International Organisation – UNESCO  
 2620140 International Organisation of Legal Metrology  
 2620141 International Organisations  
 2620142 International Seed Testing Association  
 2620143 International Water Supply Association  
 2620144 Inter-Governmental Standing Commission on Shipping (ISCOS)  
 2620145 International Centre for Cinema and Television  
 2620146 International Centre for Insect Physiology and Ecology  
 2620147 International Civil Aviation Organisation (ICAO)  
 2620148 International Maritime Organisation (IMO)  
 2620149 International Red Locust Control Organisation for Central and Southern Afr  
 2620150 International Olympic Commission  
 2620151 Institute of International and Comparative Law  
 2620152 IMF  
 2620153 Lake Victoria Fisheries Organisation  
 2620154 MIGA  
 2620155 NCST  
 2620156 NEPAD Africa's Contribution  
 2620157 Nile Basin Initiative  
 2620158 Organisation of African Union Secretariat  
 2620159 Rehabilitation International  
 2620160 Statutory Organisations (IOTC, SW10, INFO)  
 2620161 Supreme Sports Council of Africa  
 2620162 INTOSAI  
 2620163 UN Habitat and Human Settlement  
 2620164 UNDP Fund  
 2620165 UN Missions  
 2620166 UN Voluntary Fund for Victims of Torture  
 2620167 United Nations Industrial Development Fund

2620168 International Red Cross

CATEGORY AND CHAPTER	SUB- CHAPTER	ITEM AND SUB-ITEM	DESCRIPTION
		2620168	UNFPA and Regional Institute for Population Studies
		2620169	UN Regular Budget
		2620170	UN African Institute for Prevention of Crime
		2620171	UN Emergency Fund (Middle East)
		2620172	UN Fund for Development in Science and Technology
		2620173	UN International Fund for Training and Research
		2620174	UNESCO Centre for Science and Technology
		2620175	World Meteorological Organisation
		2620176	World Intellectual Property Organisation
		2620177	International Criminal Court
		2620178	International Court of Justice
		2620179	International Tribunal for the Law of the Sea
		2620180	Commonwealth Lawyers Association
		2620181	Contributions to Interpol
		2620182	Contribution to Commonwealth Parliamentary Association
		2620183	Contribution to African Parliamentary Association
		2620184	Contribution to Other Parliamentary Associations
		2620185	MEFMI
		2620186	World Association of Debt Management Offices
		2620187	African Intellectual Property Organization
		2620188	Shelter Afrique
		2620189	AHF
		2620190	African Regional Labour Administration Center
		2620191	International Organisation for Migrats
		2620192	World Association of Small and Micro Enterprises
		2620193	World Association of Private Employment Services
		2620194	Customs Union
		2620195	Regional Center on Small and Legal Weapon
		2620196	East African Bar Assoiation
		2620197	International Tribunal for former Yugoslavia and Rwanda
		2620198	Regional Arbitration Center(E.A)
		2620199	Permanent Court of Arbitration
		26201xx	Add as required
2630000			<b>Grants and Other Transfers to Other Government Units</b>
	2630100		<b>Current grants to government agencies and other levels of government</b>
		2630101	Current Grants to Semi-Autonomous Government Agencies
		2630102	Current Grants to Local Authorities - LATF
		2630103	Boarding Expenses Low Cost Boarding Primary Schools
		2630104	Grant to Kenya Revenue Authority
		2630106	Grant to Retirement Benefits Authority
		2630107	Additional Cash Fund
		2630108	Current Grants to Communication Appeals Tribunal
		2630109	Current Grants to National Communications Tribunal
		2630110	Current Grants to Kenya Film Commission



CATEGORY AND CHAPTER	SUB - CHAPTER	ITEM AND SUB-ITEM
----------------------------	------------------	----------------------

**DESCRIPTION**

		2630111	Current Grants to National Steering Committee on Conflict
		2630112	Current Grants to TSC Tribunal
		2630113	Grants to Privatization Commission
		2630114	Current grants to Policy Holders Compensation Fund
		2630115	Current Grants to State Corporations Tribunal TSC Tribunal
		2630116	Current Grants to Registration of Accountants Board
		2630117	Current Grants to Copyright Board
		2630118	Current Grants to National Crime Research Center
		26301xx	Add as required
		<b>2630200</b>	<b>Capital Grants to Government Agencies and Other Levels of Government</b>
		2630201	Capital Grants to Semi-Autonomous Government Agencies
		2630202	Capital Grants to Local Authorities
		2630203	Capital Grants to Other levels of government Capital Grant to the civil servants housing scheme
		26302xx	Add as required
2640000			<b>Other Transfers and Emergency Relief</b>
		<b>2640100</b>	<b>Scholarships and other Educational Benefits</b>
		2640101	Scholarships and other Educational Benefits -- Secondary Education
		2640102	Scholarships and other Educational Benefits -- Tertiary Education
		2640103	Educational Allowance
		26401xx	Add as required
		<b>2640200</b>	<b>Emergency Relief and Refugee Assistance</b>
		2640201	Emergency Relief (food, medicine, blankets, cash grant, tents and other temporary shelter etc.)
		2640202	Food and Rations for Refugees
		2640203	Drought Contingency'
		26402xx	Add as required
		<b>2640300</b>	<b>Subsidies to Small Businesses, Cooperatives, and Self Employed</b>
		2640301	Ferry Services
		26403xx	Add as required
		<b>2640400</b>	<b>Other Current Transfers, Grants and Subsidies</b>
		2640401	Non-Profit Non - Governmental Organizations
		2640402	Donations
		2640403	Burial Grants for Destitutes
		26404xx	Add as required
		<b>2640500</b>	<b>Other Capital Grants and Transfers</b>
		2640501	Capital Transfers to Non-Profit Organizations and Associations
		2640502	Capital Transfers to Individuals and Households
		2640503	Other Capital Grants and Transfers
		26405xx	Add as required
2700000			<b>Social Benefits</b>
	2710000		<b>Social Security Benefits</b>
		<b>2710100</b>	<b>Government Pension and Retirement Benefits</b>
		2710101	Early Retirement

CATEGORY AND CHAPTER	SUB- CHAPTER	ITEM AND SUB-ITEM	DESCRIPTION
		2710102	Gratuity - Civil Servants
		2710103	Gratuity - Members of Parliament
		2710104	Gratuity - Military
		2710105	Gratuity - Ministers
		2710106	Gratuity - Retired Presidents
		2710107	Monthly Pension - Civil Servants
		2710108	Monthly Pension - Members of Parliament
		2710109	Monthly Pension - Military
		2710110	Monthly Pension - Retired Presidents
		2710111	NSSF Pensions
		2710112	Pensions - Dependants
		2710113	Quartely Injury - Military
		2710114	Refund of Contributions- Members of Parliament
		2710115	Refund Exgratia and Other Service Gratuities
		2710116	Widows and Children - Military
		2710117	Widows and Children's Pensions -Civil Servants
		2710118	Gratuity - Electoral Commission of Kenya
		2710119	Gratuity - Kenya Anti Corruption Commission
		27101xx	Add as Required
		<b>2710200</b>	<b>Social Security Benefits</b>
		2710201	Social Security Benefits in Cash
		2710202	Social Security Benefits in Kind
		27102xx	Add as Required
		<b>2710300</b>	<b>Employer Social Benefits</b>
		2710301	Employer Social Benefits in Cash
		2710302	Employer Social Benefits in Kind
		27103xx	Add as Required
2720000			<b>Other Social Security Benefits</b>
		<b>2720100</b>	<b>Refund of Pension and Retirement Benefits to Other Governments</b>
		2720101	Refund of Pension to UK government
		27201xx	Add as Required
		<b>2720200</b>	<b>Refund of Contributions to Other Pension Schemes</b>
		2720201	Refund of Contributions to WCPS
		27202xx	add as Required
2800000			<b>Other Expenses</b>
	2810000		<b>Budget Contingency Reserve</b>
		<b>2810100</b>	<b>Budget Reserves</b>
		2810101	Budgetary Reserves
		<b>2810200</b>	<b>Civil Contingency Reserves</b>
		2810201	Civil Contingency Reserves
2820000			<b>Other Expenses</b>
		<b>2820100</b>	<b>Capital Transfer to Non Financial Public Enterprises</b>
		2820101	Kenya Railways
		2820102	Kenya Ports Authority
		2820103	Long-Term Losses of Public Enterprises

CATEGORY AND CHAPTER      SUB-CHAPTER      ITEM AND SUB-ITEM

**DESCRIPTION**

2820104 National Oil Corporation of Kenya  
2820105 Kenya Meat Commission  
28201xx Add as required

**2820200**

**Capital Transfer to Public Financial Institutions and Enterprises**

2820201 Long-Term Losses of Public Financial Institutions  
2820202 Consolidated Bank of Kenya  
2820203 Post Office Bank  
2820204 Agricultural Finance Company  
28202xx Add as required

**2820300 Capital Transfer to Private Non-Financial Enterprises**

28203xx Add as required



Summary of Votes Affected by Programme Query Problems

Vote No.	Vote Title	Printed	Items affected by Changes		Difference	Supplementary
		Estimates 2008/09	"Printed"	"Revised"		Estimates 2008/09
R01	Provincial Administration & Internal Security	874,434,559	873,685,486	535,272,456	338,413,030	536,021,529
R02	State House	14,045,574	10,854,220	11,002,680	148,460	14,194,034
R04	Ministry of Foreign Affairs	10,779,150	2,174,220	1,985,220	189,000	10,590,150
R05	Office of the VP & Min. of Home Affairs	438,256,846	45,401,370	49,475,271	4,073,901	442,330,747
R07	Office of the Deputy Prime Minister & Min. of Finance.	175,930,750	166,607,750	115,260,251	51,347,499	124,583,251
R10	Ministry of Agriculture	1,221,134,903	1,049,476,737	936,994,353	112,482,384	1,174,366,179
R11	Ministry of Medical Services	1,378,976,998	951,687,014	1,600,200,552	648,513,538	2,027,490,536
R12	Office of the Deputy PM & Ministry of Local Government	49,176,242	34,938,464	35,264,715	326,251	49,502,493
R13	Ministry of Roads	269,037,756	39,502,088	43,693,552	4,191,464	271,097,700
R15	Ministry of Labour	113,236,122	86,077,230	124,480,539	38,403,309	151,639,431
R16	Ministry of Trade	13,259,600	2,836,440	3,614,440	778,000	14,037,600
R17	Ministry of Justice, National Cohesion & Constitutional Affairs	21,870,768	10,725,168	10,240,820	484,348	21,386,420
R18	Ministry of Gender, Children & Social Dev.	73,385,958	64,596,590	43,732,825	20,863,765	52,522,193
R19	Ministry of Livestock Development	45,305,990	35,652,940	36,582,910	929,970	46,217,960
R20	Ministry of Water & Irrigation	630,843,291	350,582,578	365,007,688	13,666,290	642,506,361
R21	Ministry of Environment and Mineral Resources	193,020	131,820	108,620	23,200	169,820
R22	Ministry of Co-operative Dev. & Marketing	2,489,900	1,100,000	800,000	300,000	2,189,900
R23	Cabinet Office	21,256,840	10,891,600	10,912,000	20,400	21,277,240
R24	Ministry of East African Community	22,834,720	4,340,000	4,400,000	60,000	22,894,720
R25	State Law Office	22,245,000	13,710,000	11,760,500	1,949,500	20,295,500
R26	Judiciary	288,866,092	5,625,540	0	5,625,540	283,240,552
R27	Public Service Commission	19,191,660	18,135,660	17,628,660	507,000	18,684,660
R31	Ministry of Education	29,652,907,238	21,397,347,360	20,983,775,395	413,571,965	29,239,335,273
R32	Ministry for Information & Communications	40,490,576	36,342,770	37,801,200	1,458,430	41,949,006
R35	Ministry of Special Programmes	27,248,166	20,395,500	17,664,627	2,730,873	24,517,293
R36	Ministry of Lands	97,004,726	90,800,000	69,300,000	21,500,000	75,504,726
R40	Ministry of Immigration & Registration of Persons	180,566,652	126,249,337	130,904,011	4,654,674	185,221,326
R41	Ministry of Heritage	245,875,772	16,340,104	19,264,421	2,924,317	246,668,569
R42	Ministry of Youth and Sports	115,101,038	52,301,600	46,599,000	5,702,600	109,398,438
R43	Ministry of Higher Education	1,323,474,524	1,126,375,404	857,652,206	268,723,198	1,054,751,326
R44	Ministry of Housing	81,565,711	74,138,173	89,683,158	15,544,985	97,110,696
R48	Office of the Prime Minister	10,500,000	8,950,000	7,400,000	1,550,000	8,950,000
R49	Ministry of Public Health & Sanitation	81,872,906	78,273,920	99,142,260	20,868,340	102,741,246
R58	Ministry of Northern Kenya	28,052,310	22,800,000	19,513,017	3,286,983	24,765,327
R59	Ministry of Public Works	177,280,150	177,280,150	173,205,191	414,491,064	237,210,914
R60	Industrialization	13,507,400	12,425,400	12,888,400	463,000	13,970,400
	<b>TOTAL</b>	<b>37,782,198,908</b>	<b>27,018,752,633</b>	<b>26,523,210,938</b>	<b>906,716,620</b>	<b>36,934,911,688</b>

Total No. of Ministries Affected by Programme Query

36

Implied Under-casting of Printed Column

10,763,446,275

Implied Under-casting of Supplementary Column

10,411,700,750



**SUMMARY OF RECURRENT VOTES WITH DIFFERENCES BETWEEN THE  
PRINTED ESTIMATES FOR 2008/2009 AND THE PRINTED ESTIMATES SHOWN  
IN THE SUPPLEMENTARY ESTIMATES FOR 2008/2009**

	Vote No.	MINISTRY/DEPARTMENT	PRINTED ESTIMATES FOR 2008/2009	PRINTED ESTIMATES FOR 2008/2009 AS SHOWN IN THE SUPPLEMENTARY ESTIMATES FOR 2008/2009	DIFFERENCE
1	R01	Provincial Administration & Internal Security	874,434,559.00	873,685,486.00	749,073.00
2	R02	State House	14,045,574.00	10,854,220.00	3,191,354.00
3	R04	Ministry of Foreign Affairs	10,779,150.00	2,174,220.00	8,604,930.00
4	R05	Office of the VP & Min. of Home Affairs	438,256,846.00	45,401,370.00	392,855,476.00
5	R07	Office of the Deputy Prime Minister & Ministry of Finance	175,930,750.00	166,607,750.00	9,323,000.00
6	R10	Ministry of Agriculture	1,221,134,903.00	1,049,476,737.00	171,658,166.00
7	R11	Ministry of Medical Services	1,378,976,998.00	951,687,014.00	427,289,984.00
8	R12	Office of the Deputy Prime Minister & Ministry of Local Government	49,176,242.00	34,938,464.00	14,237,778.00
9	R13	Ministry of Roads	269,037,756.00	39,502,088.00	229,535,668.00
10	R15	Ministry of Labour	113,236,122.00	86,077,230.00	27,158,892.00
11	R16	Ministry of Trade	13,259,600.00	2,836,440.00	10,423,160.00
12	R17	Ministry of Justice, National Cohesion & Constitutional Affairs	21,870,768.00	10,725,168.00	11,145,600.00
13	R18	Ministry of Gender, Children & Social Dev.	73,385,958.00	64,596,590.00	8,789,368.00
14	R19	Ministry of Livestock Development	45,305,990.00	35,652,940.00	9,653,050.00
15	R20	Ministry of Water & Irrigation	630,843,291.00	350,582,578.00	280,260,713.00
16	R21	Ministry of Environment and Mineral Resources	193,020.00	131,820.00	61,200.00
17	R22	Ministry of Co-operative Development & Marketing	2,489,900.00	1,100,000.00	1,389,900.00

18	R23	Cabinet Office	21,256,840.00	10,891,600.00	10,365,240.00
19	R24	Ministry of East African Community	22,834,720.00	4,340,000.00	18,494,720.00
20	R25	State Law Office	22,245,000.00	13,710,000.00	8,535,000.00
21	R26	Judiciary	288,866,092.00	5,625,540.00	283,240,552.00
22	R27	Public Service Commission	19,191,660.00	18,135,660.00	1,056,000.00
23	R31	Ministry of Education	29,652,907,238.00	21,397,347,360.00	8,255,559,878.00
24	R32	Ministry for Information & Communications	40,490,576.00	36,342,770.00	4,147,806.00
25	R35	Ministry of Special Programmes	27,248,166.00	20,395,500.00	6,852,666.00
26	R36	Ministry of Lands	97,004,726.00	90,800,000.00	6,204,726.00
27	R40	Ministry of Immigration & Registration of Persons	180,566,652.00	126,249,337.00	54,317,315.00
28	R41	Ministry of Heritage	245,875,772.00	16,340,104.00	229,535,668.00
29	R42	Ministry of Youth and Sports	115,101,038.00	52,301,600.00	62,799,438.00
30	R43	Ministry of Higher Education	1,323,474,524.00	1,126,375,404.00	197,099,120.00
31	R44	Ministry of Housing	81,565,711.00	74,138,173.00	7,427,538.00
32	R48	Office of the Prime Minister	10,500,000.00	8,950,000.00	1,550,000.00
33	R49	Ministry of Public Health & Sanitation	81,872,906.00	78,273,920.00	3,598,986.00
34	R58	Ministry of Northern Kenya	28,052,310.00	22,800,000.00	5,252,310.00
35	R59	Ministry of Public Works	177,280,150.00	177,280,150.00	-
36	R60	Industrialization	13,507,400.00	12,425,400.00	1,082,000.00
<b>TOTAL</b>			<b>37,782,198,908.00</b>	<b>27,018,752,633.00</b>	<b>10,763,446,275.00</b>

*Printed Estimates for 2008/2009:*

**Ksh.37,782,198,908.00**

*Printed Estimates as shown in the Supplementary Estimates for 2008/2009:*

**Ksh.27,018,752,633.00**

**Difference**

**Ksh.10,763,446,275.00**