



COVID-19 TRANSPARENCY &
ACCOUNTABILITY IN AFRICA



A Research Report on COVID-19 Incidence and Resource Management in the Republic of Kenya

Research conducted by: **Slums Information Development and Resource Centers (SIDAREC)**



Table of Contents

EXECUTIVE SUMMARY-----	iii
ACKNOWLEDGEMENTS-----	iv
LIST OF TABLES-----	v
LIST OF FIGURES-----	vi
LIST OF ABBREVIATIONS-----	vii
CHAPTER 1:-----	1
1.0 Background/ Context-----	2
1.1 Research Objectives-----	3
1.2 Rationale of the Research-----	3
1.3 Scope of the Study-----	4
CHAPTER 2: METHODOLOGY-----	5
2.2 Data Analysis and Presentation-----	6
CHAPTER 3: FINDINGS-----	7
3.1 COVID-19 Trends and Incidences-----	8
Figure 3: Distribution of COVID-19 Cases in the 10 Topmost Affected Counties in Kenya-----	8
3.2 COVID-19 Impacts on Kenyan economy in Kenya-----	10
Table 1: Sector Growth in Percentage between 2018 and 2020-----	11
3.3 Legislative and Policies Changes as a Result of COVID-19-----	11
3.3.1 COVID-19 Committees-----	12
3.3.2 Tax Amendment Act, 2020-----	12
3.3.3 PFM (Emergency Response Fund), Regulations, 2020-----	13
3.3.5 Limited Public Participation in Decision Making-----	13
3.3.5 Economic Stimulus Package (ESP) Programme-----	14
3.3.6 Economic Recovery Strategy (ERS)-----	15
3.4 Government Budget Allocations, Reallocation/Adjustment, as a Result of COVID-19-----	15
3.4.1 Allocation adjustment in the Health sector-----	16
Table 2: Changes in Allocation in the Health Sector from 2019/20 to 2020/21-----	16
3.4.1.1 Expenditure-----	17
Table 3: Ministry of Health Allocation and Expenditure in 2019/20 and 2020/21 (half-year in billion shillings)-----	18
Table 4: Health Subprograms Expenditure in the First Half of 2020/21, in Billion Shillings-----	18

3.4.2 Changes in Allocation of the State Department of Social Protection, Pensions and Senior Citizens Affairs -----	19
3.4.3 Allocation Trends and Changes in the Ministry of Water, Sanitation and Irrigation -----	20
3.4.4.1 Expenditure-----	21
Table 5: Programme Level Allocation and Expenditure in the Ministry of Water, Sanitation and Irrigation -----	21
Table 6: Expenditure at Sub-programme Level by the Ministry of Water, Sanitation and Irrigation in 2019/20 and Half Year 2020/21. -----	21
3.4.5 Allocations and Expenditure to the County Governments -----	22
Table 7: Allocation and Expenditure Trends by the County Governments -----	22
3.4.5.1 Allocation and Expenditure by Individual Counties -----	22
Table 8: Allocation and Expenditure to Individual County Governments -----	22
3.4.6 Indirect Allocations Towards COVID-19-----	24
3.5.1 Legal Provisions on Procurement of Goods and Services in Kenya -----	24
3.5.2 Were the Procurement Rules and Procedures Followed? -----	25
3.5.2.1 Utilization of Unbudgeted Funds-----	25
3.5.2.2 Violation of Procurement Processes and Methods -----	26
3.5.2.3 Unsolicited Procurement -----	26
3.5.2.4 Pre-qualifying Suppliers Without Evaluation and Approval, Which Violated Section 46(4) (g) and Section 72(2) (b). -----	26
3.5.2.5 Vaccine Administration -----	27
CHAPTER 4: CONCLUSION AND RECOMMENDATIONS-----	28
4.0 Conclusion -----	29
4.1 Challenges Observed and Corresponding Recommendations-----	29
REFERENCES -----	31

Executive Summary

The COVID-19 pandemic has not only had health ramifications, but also economic, globally negative economic implications. The World Health Organization (WHO) declared the pandemic an international public health concern in early 2020, and since then, the pandemic has spread globally affecting over 125 million people with 2.5 million losing their lives as of March 2021. The unprecedented effects of the pandemic led to the allocation and reallocation of resources by countries to avert and combat the spread of the pandemic. In the spirit of transparency and accountability, there was a need to track government allocation and expenditure to ensure COVID-19 resources are used efficiently and prudently.

This research assesses the background of COVID-19 incidence in Kenya, and subsequently, the Government's policy and financial response aimed at mitigating the impact of the pandemic on its citizens. This study focuses on establishing total amounts in donations, grants and loans, sector allocation and prioritization by the Government of Kenya (GOK), disbursement and expenditure trends, needs assessment consideration for vulnerable groups, public participation in planning and budgeting processes, and finally policies and legal amendments arising from the predicament that the pandemic presented. This research relied on secondary sources of data, specifically the approved national budget estimates, controller of budget implementation reports, Special Audit reports by the Auditor

Of the key findings is the lack of disintegrated information on how the funds directly addressed covid 19 interventions, as the figures are presented in a block. Importantly, there is no centralized data on covid 19 resource allocation and expenditure as the reliable data is spread from one institution to another, this constrains budget transparency and accountability. Further, the study unleashed flaunting of procurement and open contracting practices contrary to Public Procurement and Disposal Act, 2015.

The government must provide matching financial and non-financial information concerning the expenditure of COVID-19 resources. Secondly, there is a need to provide timely and centralized data on all resources mobilized for Covid 19, and their accompanying expenditure, broken down below the sector and sub-sectors.

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List of Tables

Table 1: Sector growth in percentage between 2018 and 2020 -----	11
Table 2: Changes in allocation in the health sector from 2019 -----	16
Table 3: Ministry of Health Allocation and expenditure in 2019 -----	18
Table 4: Health Subprograms expenditure in the first half of 2020/21 -----	18
Table 5: Changes in allocation in the state department of social -----	19
Table 6: Expenditure at Sub-programme Level by the Ministry of Water, Sanitation and Irrigation in 2019/20 and Half Year 2020/21 -----	21
Table 7: Allocation and expenditure trends by the County governments -----	22
Table 8: Allocation and Expenditure to individual County Governments -----	23

List of Figures

Figure 1: COVID-19 cases trend in Kenya from April 2020 to February 2021 -----	9
Figure 2: Kenya's COVID-19 weekly hit rate of samples tested-----	9
Figure 3: Distribution of COVID-19 Cases in the 10 Topmost Affected Counties in Kenya -----	10
Figure 4: Health Programme Allocation Trends -----	17
Figure 5: Allocation Changes and Trend in the State Department of Social Protection -----	20
Figure 6: Changes in Allocation in the Ministry of Water, Sanitation and Irrigation in Billion -----	20

List of Abbreviations

ARUD	Agriculture, Rural and Urban Development
ASAL	Arid and Semi-Arid Lands
BBI	Building Bridges Initiative
BPS	Budget Policy Statement
CARA	County Allocation of Revenue Act
CBK	Central Bank of Kenya
COB	Controller of Budget
CTAP	COVID-19 Transparency and Accountability Project
ERS	Economic Recovery Strategy
ESP	Economic Stimulus Package
FY	Financial Year
GJLO	Governance, Justice, Law and Order
ICT	Information, Communication and Technology
KEMRI	Kenya Medical Research Institute
KMC	Kenya Meat Commission
KNBS	Kenya National Bureau of Statistics
KTB	Kenya Tourist Board
MDA	Ministries Departments and Agencies
MSME	Micro, Small and Medium Enterprises
NCC	National Coordination Committee on CoronaVirus
NERC	National Emergency Response Committee on CoronaVirus
NGEC	National Gender and Equality Commission
NIS	National Intelligence Service
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
OVC	Orphans and Vulnerable Children
PBB	Program Based Budget
PFM	Public Finance Management
PFMA	Public Finance Management Act
PPE	Personal Protective Equipment
SME	Small and Medium-sized Enterprises
UHC	Universal Healthcare
WASH	Water, Sanitation and Hygiene
WHO	World Health Organization



Chapter 1

1.0 Background/ Context

CoronaVirus Disease- 2019 (COVID-19), first identified in Wuhan, China is a contagious disease that has since spread globally infecting approximately 125 million people as of March 2021. The World Health Organization (WHO) declared COVID-19 as an international public health concern as of January 2020, due to its severity and spread.

Kenya was not spared by the pandemic and has since registered over 120,000 cases of infection and over 2,000 deaths, as at March 2021. The first COVID-19 case in Kenya was reported on March 12, 2020, following an upsurge in the spread of the COVID-19 virus globally. The Covid-19 pandemic not only changed the legislative environment but also the financial operations of many countries across the globe. Countries were forced to alter budgetary allocations and spending in response to economic shocks and financial constraints brought forth by the pandemic.

Furthermore, due to limited available resources, it was imperative for the Government of Kenya to embark on resource mobilization from local and international sources, to cushion citizens from the unprecedented social, economic, and health system shifts brought about by the pandemic. This ensured billions of dollars

mobilized in funds and in-kind to combat the pandemic. The urgency in which COVID-19 resources were budgeted for, allocated and spent brought about a need to demand accountability and transparency, to ensure effective and efficient utilization of resources. Owing to the above background, CODE commissioned a study dubbed 'The COVID-19 Transparency and Accountability Project, CTAP. CTAP is a Pan African Initiative for tracking resources allocated towards combating the impact of the pandemic that is being implemented in seven African countries. This paper, therefore, focuses on the utilization of COVID-19 resources in Kenya, at the national and county level.

1.1 Research Objectives



- To establish the trends and prevalence of COVID-19 infection in Kenya, since its index case.
- To understand policies and legislations introduced as a result of COVID-19, on the management of COVID-19 resources.
- To analyse resource allocations and expenditure focusing on health, water and sanitation and social protection.
- To evaluate the extent to which procurement practices and procedures were taken into account while procuring goods and services for COVID-19.

1.2 Rationale of the Research

The Constitution of Kenya, 2010 and the subsequent legislation, require sound and effective utilization of public resources. The urgency to address and contain the Covid-19 pandemic required instant decision-making in reallocation and prioritization of resources. The urgency in procurement could compromise the principles of transparency, openness, accountability and public participation. This study, therefore, focuses on tracking allocations and expenditure of COVID-19 resources. The findings of the study will be helpful for the citizens, government actors as well as other non-state actors, in demanding accountability. Further, the recommendations will inform future government interventions in case of an unforeseen crisis.



1.3 Scope of the Study



The focus of this study is in Kenya, more particularly, allocation and expenditure of resources in the Ministry of Health, Ministry of Water and Sanitation and State Department of Social Protection, Pensions and Senior Citizens Affairs, the National Government, and the 47 County Governments in Kenya. These sectors and entities are deemed highly affected and linked to the pandemic as far as the provision of services is concerned.



Chapter 2



2.0 Methodology

The study employed a mixed-method approach, combining both primary and secondary sources of data. The secondary data was majorly through research and desktop reviews. Materials reviewed include the Controller of Budgets Special Report on utilization of COVID-19 funds by counties, the Auditor General special report on KEMSA, the Programme Based Budgets 2019/20, 2020/21, Supplementary budget books, The Controller of Budget National and County Government report, 2019/20, Constitution of Kenya, 2010, PFM Act, 2012, the Public Procurement and Disposal Act, 2015, the Tax amendment Act, 2020 and the Budget Policy Statement, 2021. The information in the above documents were compared for information accuracy since in some instances the documents contained conflicting information which is well captured in the findings section of this report.



2.1 Data Analysis and Presentation

The data collected were thematically analysed using content analysis logic and corroborated with quantitative analysis for triangulation and consistency purposes. The analysis applied mostly descriptive statistics. The presentation utilized computer-generated tables, and bar charts, especially to look at the distribution of resources, allocation, and expenditure across the sectors under review. The findings were interpreted which informed the recommendations of this study. To present the findings of the study, a report in the form of chapters was authored for presentation.

While conducting this research, a myriad of challenges was experienced mostly related to information access. For credibility, we relied on the information available on the National treasury's website, the Controller of Budgets, and the Auditor General.



Chapter 3



3.0 Findings



This chapter presents the findings of the research, presented in the form of discussions, tables, and charts. The findings informed the recommendations and advocacy strategies towards accountability and demand for transparency and transparency in the utilization of COVID-19 resources in Kenya.

3.1 COVID-19 Trends and Incidences

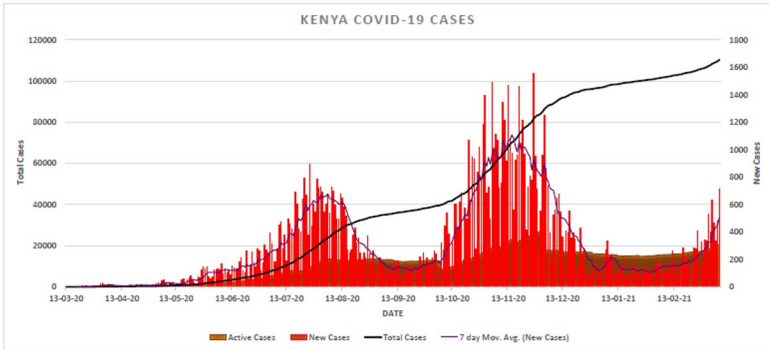
Following the upsurge of COVID-19 infection globally, the Government of Kenya, through the Ministry of Health (MoH), commenced emergency meetings for preparedness. As of February 2, 2020, the MoH reported three suspected cases, which turned out negative. Interventions around diagnostic capacity, mandatory screening, deployment of healthcare workers, the setting of isolation and quarantine centres were undertaken. With increased suspected cases, the government established a national response committee; a national contingency plan cascaded down to all the 47 Counties, activation of emergency operations, and sensitization on COVID-19 prevention.

On March 12, 2020, the first confirmed case was announced, a move that prompted behavioural and containment measures. As of March 30, 2020, the number of confirmed cases had hit 50, prompting the government to employ stringent

measures towards containment and controlling the spread of COVID-19. As of April 5, 2020, COVID-19 confirmed cases in the country had tripled to over 150, hence the government announced the cessation of movement in and out of Mombasa, Nairobi, Kilifi, and Kwale Counties, which had the highest infection cases.

Partial lockdown and cessation of movements among other measures have had detrimental effects on populations' livelihoods with over 1.7 million people losing their jobs, disruption of learning, and loss of income among others. Since the confirmation of the first case in March 2020, the number of confirmed COVID-19 cases has recorded exponential growth, standing at 104,500, a total of 1,837 deaths and 85,665 recoveries. Kenya accounts for 0.1 per cent of the global Covid confirmed cases.

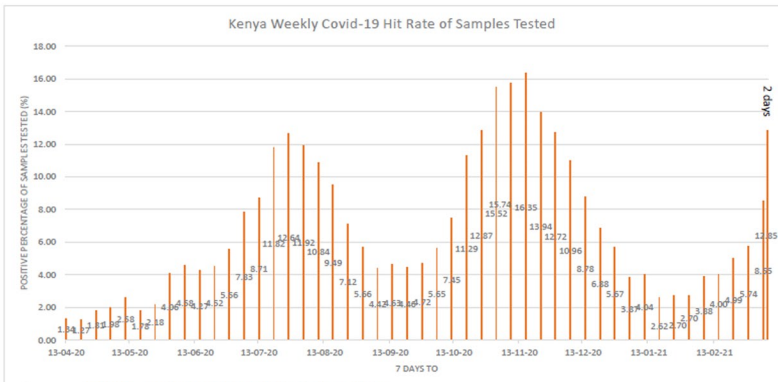
Figure 1: COVID-19 cases trend in Kenya from April 2020 to February 2021



Source: Author's analysis of MoH updates

According to the chart above, the infection rate during the first wave of infection was highest between July and August 2020 then a relative drop in September 2020. Subsequently, in September, the Government eased the restrictions following the COVID-19 positivity rate drop to below 5 per cent per centre. There was a notable increase in infection between October and December 2020, in what health experts described as the second wave of infection.

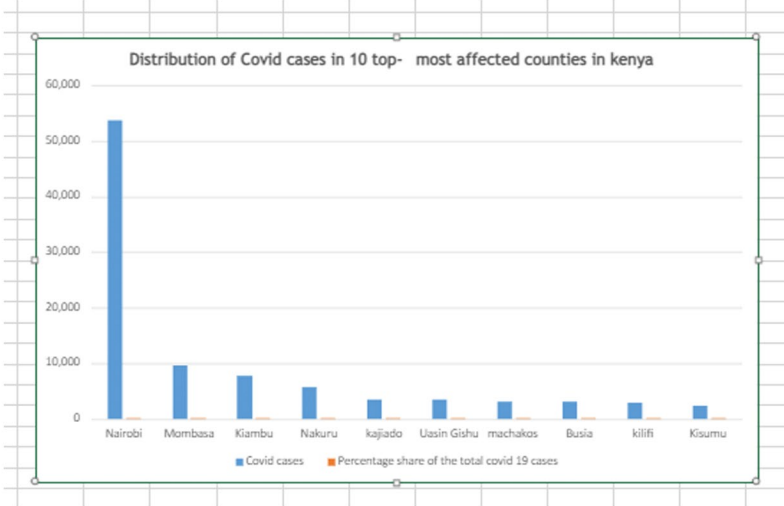
Figure 2 : Kenya's COVID-19 weekly hit rate of samples tested



Source: Authors analysis of MoH COVID-19 updates

As per figure 2 above, the daily positive rate was highest between October and November 2020. As of August 3, 2020, the daily positive rate stood at 20.51 percent with the total positive rate standing at 7.53 percent. Notably, the daily positive rate dropped from 7.53 % on August 3 to 3.38 % on August 31, 2020. However, there was an upward trajectory of COVID-19 positivity rate in March 2021, in what is termed as the 'third wave of the virus.'

Figure 3: Distribution of COVID-19 cases in the 10 top- most affected counties in Kenya



Source: Author's analysis of MoH data and updates

As of March 2021, Nairobi City County, the Capital City of Kenya, had the highest number of COVID-19 infections, standing at 45.7 percent (53,638) of the total confirmed cases, followed by Mombasa (9,559) and Kiambu (7,759) counties, representing 8.1 and 6.6 percent respectively.

On the other hand, Wajir County had the least number of COVID-19 confirmed cases, amounting to 85 cases, followed by West Pokot and Vihiga counties with 171 and 196 cases respectively.

3.2 Impact of COVID-19 on Kenya's Economy

Despite a challenging global economic environment prior to the occurrence of the COVID-19 pandemic, Kenya's economy has been resilient. The average economic growth between 2008 to 2012 was at 4.7 percent, 5.5 percent between 2013-2017, and 5.9 percent between 2018 and 2019. Between 2018 and 2019, some parts of Kenya experienced a locust invasion that affected the agricultural sector, as it compromised food security in the Country.



Further, the outbreak of COVID-19 slowed down economic activities, due to the closure of business and reduced activities by the services sectors.

Table 1: Sector growth in percentage between 2018 and 2020

Sectors	Sector Growth (%)											
	2018				2019				2020			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	
Primary Industry	6.7	5.9	6.5	3.5	3.9	2.2	4.9	3.4	5.9	7.4	6.9	
Agriculture, Forestry and Fishing	6.9	6.0	6.7	3.6	4.0	2.0	5.0	3.6	5.8	7.3	6.3	
Mining and Quarrying	3.1	3.5	3.2	1.2	1.4	5.0	3.4	0.3	9.5	10.0	18.2	
Secondary Sector (Industry)	5.1	5.4	6.1	5.9	4.2	5.5	5.1	4.2	4.1	(1.0)	4.2	
Manufacturing	4.1	4.6	4.8	3.8	2.3	4.1	3.9	2.6	2.9	(3.9)	(3.2)	
Electricity and Water supply	6.1	8.3	8.1	9.5	7.8	7.3	6.4	6.4	6.3	(0.6)	4.7	
Construction	6.7	5.6	7.3	7.7	6.1	7.2	6.6	5.7	5.3	3.9	16.2	
Tertiary sector (Services)	6.2	6.0	6.6	7.9	6.3	6.8	6.7	6.7	5.5	(11.0)	(4.7)	
Wholesale and Retail trade	5.6	6.5	7.3	7.9	6.3	7.8	6.1	6.4	6.4	(7.0)	(2.5)	
Accommodation and Restaurant	13.3	15.1	15.5	21.5	11.0	12.1	9.9	9.0	(9.3)	(83.2)	(57.9)	
Transport and Storage	6.5	6.6	8.5	11.8	6.4	7.6	7.6	9.2	6.1	(11.4)	2.9	
Information and Communication	13.2	11.7	9.8	10.6	10.0	7.5	8.0	9.1	9.8	4.6	7.3	
Financial and Insurance	4.0	3.5	5.1	8.5	6.3	5.2	8.1	6.6	6.2	4.2	5.3	
Public Administration	5.5	6.1	7.1	8.1	8.9	8.7	8.4	6.2	6.7	5.7	9.6	
Others	5.1	5.0	4.9	4.7	4.8	5.8	5.6	5.2	4.7	(19.2)	(13.0)	
of which Real Estate	5.2	4.5	3.8	3.1	4.7	6.0	5.5	5.1	4.4	2.3	5.3	
Education	5.3	5.2	5.5	7.0	4.3	6.0	6.0	5.5	5.3	(56.2)	(41.9)	
Health	4.1	3.4	5.3	4.5	5.4	6.2	5.5	6.2	5.8	10.3	5.6	
Taxes less subsidies	6.1	6.0	6.2	4.3	4.7	4.0	4.2	4.5	3.4	(14.2)	(4.2)	
Real GDP	6.3	6.1	6.5	6.3	5.2	5.1	5.8	5.4	5.2	(5.5)	(1.1)	
of which Non-Agriculture	6.2	6.1	6.5	7.3	5.7	6.4	6.3	6.0	5.2	(8.4)	(2.5)	

Source of Data: Kenya National Bureau of Statistics

Despite contracted economic activities, there was notable improvement and growth in the primary industry, which includes agriculture, forestry, fishing, mining, and quarrying. For instance, the agriculture sector's growth increased from 5.0 percent in the third quarter of 2019 to 6.3 percent in the third quarter of 2020, with the mining sector registering the highest improvement from 3.4% in 2019 to 18.2% in 2020.

3.3 Legislative and Policies Changes as a Result of COVID-19

Since the confirmation of the first novel Coronavirus case in Kenya, in March 2020, the government has taken considerable measures to contain the spread of the virus and cushion the vulnerable groups in the community from socio-economic downtimes of the pandemic. These include; International and localized lockdowns, closure of learning institutions, social distancing

directives such as suspension of public gatherings, ban of inter-school events, travel restrictions, cash transfers to support vulnerable groups, and tax relief measures.

3.3.1 COVID-19 Committees

The Government formulated special committees to mitigate and manage the impact of the COVID-19 pandemic. These include:

- a. National Emergency Response Committee on Coronavirus (NERC) – Established under presidential order 2 of 2020; the committee was tasked with the role of monitoring the risk and spread of the pandemic and playing an advisory role to the Ministry of Health Kenya. (Health, 2020)
- b. National Coordination Committee on Coronavirus (NCC)
- c. Senate Ad hoc Committee on the COVID-19 situation

3.3.2 Tax Amendment Act, 2020



The tax relief measures instituted were; 100 per cent tax relief for persons with a monthly income of up to Ksh.24,000 (\$240), reduction of corporate tax from 30% to 25%, reduction of resident tax from 30% to 25%, reduction of turnover tax from 30% to 25%, reduction of turnover tax by Micro, small and medium enterprises (MSMEs) from 3% to 1%, Value added tax reduction from 16% to 14%, lowering the Central Bank of Kenya (CBK) rates from 8.25 % to 7.25% to enable commercial banks to lend creditors and small business at lower rates, and lowering Cash Reserve ratio from 5.25 per cent to 4.25 per cent to ensure liquidity.

Additionally, through a presidential

directive, the Ministries, Departments, and Agencies (MDAs) were ordered to pay Ksh.13 Billion pending bills to County Governments, the National Treasury to release Ksh.10 Billion for cash transfers to cushion the vulnerable groups as well as Ksh.10 billion from Universal HealthCare (UHC) kitty, appropriated for Covid-19 interventions. In addition, the National and County Governments in Kenya were forced to rationalize their allocations through supplementary budgets towards COVID-19. The government further mobilized resources both locally and externally in the initial phases of the outbreak of the pandemic.

However, the tax reliefs have had a negative impact on the country's economy and revenue collection with the national treasury losing over Ksh.65 billion shillings. This had an impact on service delivery and budget implementation, witnessed with delays in disbursement of funds to local governments.

3.3.3 PFM (Emergency Response Fund), Regulations, 2020

Although the Constitution of Kenya, 2010, and the Public Finance Management Act, 2012 and 2015 regulations have provisions for emergency funds, the magnitude of the COVID-19 pandemic required clear policies for the management of such funds. This led to the passing of the PFM (Emergency Response Fund) Regulations, 2020. The regulations were established pursuant to section 24 of the PFMA, 2012, to provide for a

framework for mobilization of resources, towards containing the spread, effect, and impact of the COVID-19 pandemic. The purposes of the funds included the operationalization of COVID-19 centers, increasing bed capacity at referral hospitals, provision of personal protective equipment to health workers, and cash transfer to the Counties, among other interventions.

3.3.4 Limited Public Participation in Decision Making

According to the Constitution of Kenya 2010, section 118 (1) (b), Parliament is mandated to facilitate public participation and involvement in the legislative and other business of Parliament and its committees. The Covid-19 pandemic limited Public Participation in the Budget making process due to social distancing directives, which required the Government to change the approach from engaging the public in physical meetings to embracing digital platforms to make their submissions. This has greatly affected citizen participation in decision-making processes, as this cuts out those who cannot articulate their input in memorandums due to challenges such as language barriers, and lack of technical capacity to conduct meaningful analysis. Additionally, the National Gender and Equality Commission (NGEC Kenya) called on the Government of Kenya to make

provisions for special interest groups like the elderly, children, women, youth, and persons living with disabilities, when combating the impact of COVID-19.

The COVID-19 pandemic affected the legislative process in Kenya due to social distancing directives in an attempt to stop the spread of the virus, which ultimately delayed policy-making processes. For instance, at the County level, County Assemblies who are responsible for overseeing the County Executive, went on recess, some of which are yet to reconvene. For continuity of the legislative process, instead of assembling the entire team, the Finance budget and appropriation committee represented the County Assembly in approving the County budget for FY 2020/21. Parliament and the Senate also experienced the same limitations.

3.3.5 Economic Stimulus Package (ESP) Programme



In the 2020/21 financial year, the government initiated an economic stimulus package amounting to (Kshs) 53.7 billion, towards economic recovery. The package entailed:

- Improving road infrastructure and urban renewal through the Kazi Mtaani program and rehabilitation of access roads/ footpaths at Ksh.10 billion and Ksh.5.0 billion respectively.
- Improving education outcomes through; allocation of Ksh.2.4 billion for recruitment of 10,000 intern teachers, Ksh.2.1 billion for rehabilitation and construction of classrooms, Ksh.1.9 billion for fabricated desks, Ksh.0.7 billion for structural improvement in boarding school, and, Ksh 0.3 billion for hiring ICT interns to support digital learning in public schools.
- Enhancing liquidity for SMEs- allocation of Ksh.5 billion to fast track payment of outstanding VAT refunds owed, Ksh.5 billion for setting pending bills, and the Ksh.3 billion as seed capital for SMEs credit guarantee scheme.
- Improving health outcomes, through the allocation of Ksh.1.2 billion for recruitment of diploma and certificate health interns and Ksh.0.5 for expanding bed capacity.
- Enhancing agriculture and food security- allocation of Ksh.3 billion for the subsidized supply of farm inputs through the e-voucher, systems to over 200,000 small scale farmers to ensure enhanced food supply, Ksh.1.5 billion temporary support to enable horticultural farmers to access international markets, and, Ksh.0.5to enhance working capital at KMC to support livestock farmers.
- Support tourism recovery- allocation Ksh.3.0 billion soft loans to hotels and related establishments to support the renovation of facilities and restructuring, Ksh.1 billion for aggressive post-COVID-19 tourism marketing strategy by KTB, Ksh.1 billion to engage 5500 community scouts, and Ksh.1 billion to support 160 community conservancies.
- Improve the environment, water, and sanitation- allocation of Ksh.3.4 billion for enhancing community/household irrigation, Ksh1 billion flood measures and mitigation, Ksh.0.9 billion for the rehabilitation of wells, water pans, and underground tanks, and Ksh.0.5 for greening Kenya campaign.
- Supporting manufacturing, by investing Kshs 600 million to purchase locally manufactured vehicles to sustain the operations of local motor vehicle manufacturers.

3.3.6 Economic Recovery Strategy (ERS)



According to the Budget Policy Statement (BPS), 2021, as part of the post-COVID-19 economic recovery strategy, the government seeks to implement the following:

- Accelerated private sector investments.
- Enhanced allocations to strengthen the Health Care System, which was overstretched following COVID-19.
- Support recovery and growth of Medium, Small and micro enterprises, to improve productivity and competitiveness of MSMEs.
- Full implementation of the Economic Stimulus Programme (ESP).
- Upscale investment in ICT and digital infrastructure.
- Improved economic management.

3.4 Government Budget Allocations, Reallocation/Adjustment, as a Result of COVID-19

loans and grants received by GOK on covid 19					
Date	Donor	Currency	Forex amount	Amount in Ksh.	Purpose
14.02.2020	World Bank	USD	10,000,000	1,063,000,000	Transforming health care systems
03.04.2020	WB	Euros	45,500,000	5,287,100,000	Covid 19 response project
20.05.2020	WB	USD	750,000,000	80,250,000,000	2nd inclusive growth & fiscal management
20.05.2020	WB	USD	250,000,000	26,574,996,811	UHC Devolved units-covid 19
13.05.2020	DANIDA	DKK	23,000,000	350,000,000	Budget Support
04.06.2020	ADB-Loan	Euros	188,000,000	22,412,835,480	ERSP
30.06.2020	IMF-LOAN	SDR	542,800,000	78,332,610,616	
28.04.2020	EU (LOAN)	Euros	5,019,825	638,310,917	PASEDE
Total				214,908,853,824	
Received by NT by june 30th				162,685,604,780	
Unutilized balance				52,223,249,044	

Source: OAG special audit report, 2020

3.4.1 Allocation Adjustment in the Health Sector

The Ministry of Health was allocated Kshs 4.9 billion of which 1.3 billion was for operations and recruiting healthcare workers, while Kshs 3.9 billion was towards responding to Covid-19 through the purchase of PPE, as well as setting up quarantine centers. However, it is worth noting that the overall budget for health for FY 2019/20 was revised downwards from Kshs 115.6 billion to Kshs 103.4 billion, resulting in a Ksh.12.2 billion (10.6 per cent) reduction. Notably, Universal Health Coverage (UHC) under the Big 4 Agenda which is a Government priority, its budget was reduced by

Kshs 1.85 billion shillings towards recruitment of additional healthcare workers. The implication of this is that money was appropriated from the UHC budget and put towards hiring additional health care workers.

Ideally, it was expected that through the supplementary budget II, FY 2019/20, the Health sector budget would be revised upwards to accommodate the rising infections of COVID-19. However, in supplementary budget III, the Health budget was revised upwards by Kshs 16.5 billion (16 percent) increment.

Table 2: Changes in allocation in health sector from 2019/20 to 2020/21

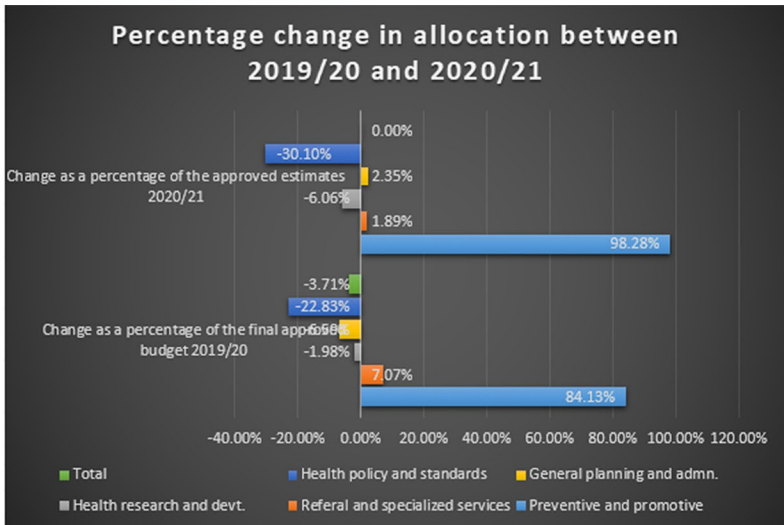
SECTOR SUB-PROGRAMMES ALLOCATION BREAKDOWN - Final Approved Budgets 2019 and 2020/21 in Billion Shillings								
HEALTH SECTOR								
Programmes	2019/20 (s3)	Allocation in 2020/21	Allocation in S1, 2020/21	Change in allocation Between 53. 2019/20 and Approved Estimates 2020/21	Change as a percentage of the final approved budget 2019/20	Change in a location between Approved Estimates 2020/21 and Sup.1 2020/21	Change as a percentage of the approved estimates 2020/21	
Preventive and promotive	6.3	11.6	23	5.3	84.13%	11.4	98.28%	
Referral and specialized services	39.6	42.4	43.2	2.8	7.07%	0.8	1.89%	
Health research and devt.	10.1	9.9	9.3	-0.2	-1.98%	-0.6	-6.06%	
General planning and admn.	9.1	8.5	8.7	-0.6	-6.59%	0.2	2.35%	
Health policy and standards	50.8	39.2	27.4	-11.6	-22.83%	-11.8	-30.10%	
Total	115.9	111.6	111.6	-4.3	-3.71%	0	0.00%	

Source: Supplementary PBB 2019/20, 2020/21

The overall health sector gross allocation reduced with 4.3 per cent from Ksh.115.9 billion 2019/20 final approved estimates to Ksh.111.6 billion in 2020/21. Notably, there is a further 3.7 per cent decline between the approved budget estimates 2020/21 and the supplementary budget 1 2020/21. Further analysis reveals that between approved estimates FY 2020/21 and the supplementary budget 1 2020/21, the development budget reduced with 4.9 per cent, while the recurrent gross budget increased with 3.1 per cent.

At programme level, the preventive and promotive program's allocation has been increasing, with 98.3 percent between the approved estimates and supplementary budget 1 2020/21. The health research and development and health policy and standards programs' allocation have been relatively on a steady decline as indicated in the table above.

Figure 4: Health Programme allocation Trends



Source: Author's analysis and compilation

3.4.1.1 Expenditure



The total expenditure in the health department amounted to Ksh.105.5 billion out of the Ksh.119.9 billion allocated in the final approved estimates, representing 87.9 per cent of the annual estimates, in 2019/20. The total recurrent expenditure amounted to Ksh 66.1 billion representing 87.6 per cent of the annual estimates, while the development expenditure amounted to Ksh.38.8 billion, representing 88.6 per cent of the annual estimates.

per cent of the annual estimates.

According to the controller of budget Report, 2019/20, additional funds (not stated how much) were availed to Kenyatta National Hospital, Kenyatta University Teaching and Referral Hospital, Moi Teaching and Referral Hospital, Jaramogi Oginga Teaching and Referral Hospital, Kitui and Mandera County Referral hospitals. Further, Ksh.140 million was used for conversion of a daycare centre for COVID-19 patients at KNH, Ksh.526.5 million to operationalize 300 bed capacity at Kenyatta Hospital Teaching and Research Hospital and Ksh.7.71 billion transfer to county government for emergency response.

Table 3: Ministry of Health Allocation and expenditure in 2019/20 and 2020/21 (half-year in billion shillings)

Sector allocation and expenditure in 2019/20 and 2020/21 (half-year) in Billion shillings						
Department	Final Approved -Supplementar y Budget 3(2019/20)	Actual Expenditure	Absorption Rate(Percentage)	2020/21 Allocations (approved estimates)	Actual expenditure -2nd half of 2020/21	Absorption Rate
Health	119.9	105.5	87.99%	111.7	32.33	28.90%
Recurrent	76.1	66.7	87.65%	64.5	19.57	30.40%
Development	43.8	38.8	88.58%	47.2	12.77	27%

Source: Author's analysis and compilation

Table 4: Health Subprogrammes expenditure in the first half of 2020/21, in billion shillings

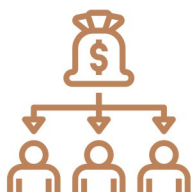
SECTOR SUB-PROGRAMMES ALLOCATION BREAKDOWN - Final Approved Budgets 2019 and 2020/21 in Billion Shillings					
HEALTH SECTOR					
Programmes	2019/20 (s3)	Allocation in 2020/21	Allocation in S1,2020/21	Expe. 2020/21- half	Absorption rate
Preventive and promotive	6.3	11.6	23	2.72	23.50%
Referral and specialized services	39.6	42.4	43.2	14.6	34.40%
Health research and devt.	10.1	9.9	9.3	3.07	31%
General planning and admin.	9.1	8.5	8.7	3.53	41.40%
Health policy and standards	50.8	39.2	27.4	8.41	21.40%
Total	115.9	111.6	111.6	32.3	28.94%

Source: Supplementary PBB 2019/20, 2020/21

As of the first half of FY 2020/21, the total expenditure at the department of health amounted to Ksh.32.3 billion, out of which Ksh. 19.45 billion and Ksh.12.7 billion were spent on recurrent and development respectively. Analysis at sub-programme level reveals that health referral and specialized services had the highest absorption at Ksh.14.6 billion followed by health policy, at Ksh.8.41 billion shillings.

Non-financial information on how each sub-programme budget is spent is not available.

3.4.2 Changes in Allocation of the State Department of Social Protection, Pensions and Senior Citizens Affairs



Under the State Department Social Protection, Pensions, and Senior citizens, the Government allocated Kshs 10 billion to cushion and provide for vulnerable groups, through cash transfers. Vulnerable groups include; Orphans and vulnerable children (OVC), the elderly, and persons living with severe disabilities.

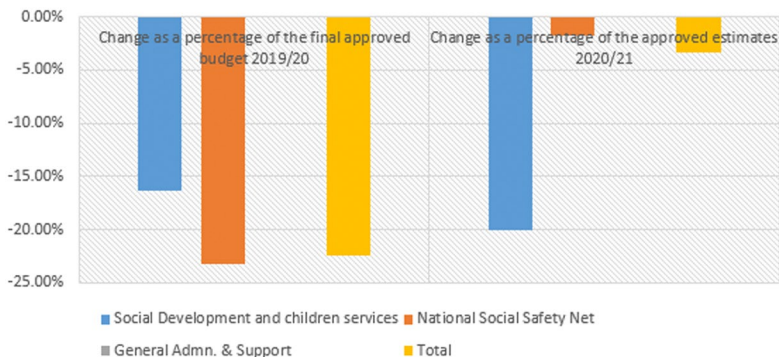
Table 5: Changes in allocation in the state department of social protection

SOCIAL PROTECTION-State department of social protection , pensions and senior citizens affairs (in Billion Shillings)							
Programme	2019/20 final allocations (S3)	2020/21 allocations	2020/21 sup.1 allocations	Change in allocation Between S3.2019/20 and Approved Estimates 2020/21	Change as a percentage of the final approved budget 2019/20	Change in a llocation between Approved Estimates 2020/21 and Sup.1 2020/21	Change as a percentage of the approved estimates 2020/21
Social Development and children services	4.3	3.6	3	-0.7	-16.28%	-0.6	-20.00%
National Social Safety Net	38.8	29.8	29.3	-9	-23.20%	-0.5	-1.71%
General Admn. & Support	0.2	0.2	0.2	0	0.00%	0	0.00%
Total	43.3	33.6	32.5	-9.7	-22.40%	-1.1	-3.38%

Source: Authors' analysis of PBB & Supplementary Budget Books

The State Department of Social Protection, Pensions, and Older Citizen Affairs is one of the state agencies established by the government to cushion the effect of the pandemic on vulnerable persons. The department has three programs, the general administration, the national safety net, and the social development and children services. According to the study, the department's overall allocation was reduced by 9.7 per cent between the 2019/20 final budget and the 2020/21 allocations and further reduced by 22.4 percent between the approved estimates 2020/21 and the revised budget 1 2020/21. The allocation to the children services programme was highly affected with a 16.3 percent and 20 percent decline in 2019/20 and 2020/21 respectively.

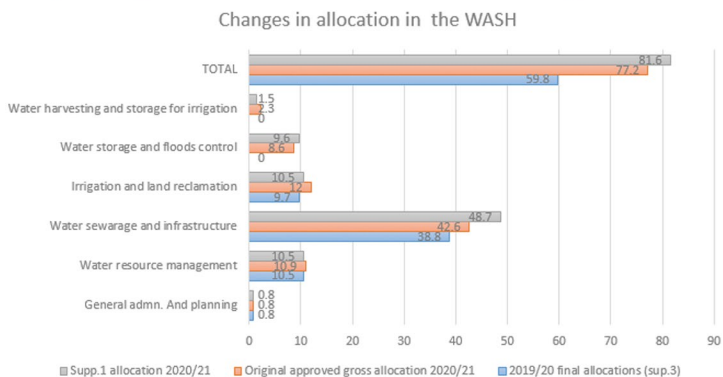
Figure 5: Allocation Changes and trend in the state department of social protection



Source: Authors' analysis of PBB & Supplementary Budget Books

3.4.3 Allocation Trends and Changes in the Ministry of Water, Sanitation and Irrigation

Figure 6: Changes in allocation in the ministry of water, sanitation and irrigation in billion shillings



Source: Authors' analysis of PBB & Supplementary Budget Books

3.4.3.1 Expenditure

The Ministry's total expenditure in 2019/20 year amounted to Ksh.55.8 billion representing 93.3 per cent of the total allocated funds. The recurrent budget realized full utilization while the development budget realized 89.5 per cent of the allocated amount.



Table 5: Programme Level Allocation and Expenditure in the Ministry of Water, Sanitation and Irrigation

Sector allocation and expenditure in 2019/20 and 2020/21 (half-year) in Billion shillings						
Department	Final Approved -Supplementary Budget 3(2019/20)	Actual Expenditure	Absorption Rate(Percentage)	2020/21 Allocations (approved estimates)	Actual expenditure -2nd half of 2020/21	Absorption Rate
Water, sanitation and irrigation	61.1	55.8	93.30%	77.2	16.31	21.13%
Recurrent	5.7	5.7	100%	6.23	1.85	29.70%
Development	55.4	49.58	89.49%	70.98	14.46	20.37%
Source : OCOB Reports						

Source: Authors' analysis of PBB & Supplementary Budget Books

Table 6: Expenditure at Sub-programme Level by the Ministry of Water, Sanitation and Irrigation in 2019/20 and Half Year 2020/21.

Ministry of Water, Sanitation and irrigation allocation and expenditure in 2019/20 and 2020/21 (half year) in billion shillings							
Programmes	2019/20 final allocations (sup.3)	Expenditure	Absorption rate (%)	Original approved gross allocation 2020/21	Supp.1 allocation 2020/21	Expenditure as at half year 2	Absorption rate
General admn. And planning	0.8	0.8	98.30%	0.8	0.8	0.3	31.80%
Water resource management	10.5	10.7	94.50%	10.9	10.5	2.03	18.60%
Water sewerage and infrastructure	39.8	35.2	88.50%	42.6	48.7	8.56	20.10%
Irrigation and land reclamation	-	-	-	12	10.5	3.23	26.90%
Water storage and floods control	9.7	9.1	94.50%	8.6	9.6	1.16	13.60%
Water harvesting and storage for irrigation	-	-	-	2.3	1.5	1.05	45.10%
TOTAL	59.8	55.8	93.31%	77.2	81.6	16.33	20.01%

Source: Authors' analysis of OCOB Reports

In 2020/21, the Ministry of Water and Sanitation added two additional sub-programmes; Irrigation and Land Reclamation and Water Harvesting and Storage for Irrigation. As mentioned earlier, there is no breakdown and/or non-financial information indicating specific areas of interventions except the financial information.

3.4.4 Allocations and Expenditure to the County Governments

The total available funds for implementation of COVID-19 funds by the County Governments amounted to Ksh. 5 billion as a conditional grant. The resources were allocated from the National Government Covid-19 grant, which was not included in CARA, 2020, allocations from the county's source revenues and development partners. Out of the available funds,

only Ksh.3.43 billion, representing a 26.1 per cent absorption rate, was expended. The low utilization of COVID-19 funds is attributed to the late release of the funds, towards the end of the financial year 2019/20, which hindered Counties from budgeting for and subsequently utilizing the funds.

Table 7: Allocation and expenditure trends by the County Governments

Allocation to counties and expenditure by counties on covid 19 resources as of 31st July, 2020

Grant from national government for covid 19	Grant from national govt. for frontline health care workers	DANIDA GRANT	County Own Resource	Total available Funds for COVID 19	Total Budgeted amount by counties in 2019/20	Actual Expenditure by counties on COVID 19 as of 31st July, 2020
5.0	2.4	0.35	5.4	13.1	10.3	3.4

Source : OCOB special Report on utilization of covid 19

Source: OCOB Special Report on utilization of Covid-19

3.4.4.1 Allocation and Expenditure by Individual Counties

To finance COVID-19 interventions, County Governments received funds from the National Government grant for COVID-19, National government grant for allowances of frontline healthcare workers, Danida, County sources, and the County budgeted amount. Notably, various counties, Garissa, Kirinyaga, Lamu, and Taita Taveta County did not budget from their sources. Mombasa County did not give an account on the utilization of COVID-19 funds, by the time the Controller of budgets reports authored the special report.

Nairobi City County, amongst Bomet, Embu, Kirinyaga, Mandera, Meru, and Nakuru counties did not provide details on expenditure and utilization of COVID-19 resources as of July 31, 2020.

Table 8: Allocation and Expenditure to individual County Governments

6 ANNEXURE

Annex 1: UTILIZATION OF FUNDS FOR COVID-19 BY COUNTY GOVERNMENTS

County	Grant from the National Government for COVID-19 (Kshs.)	Grant from the National Government for Allowances for Front Line Health Care Workers (Kshs.)	DANIDA Grant (Kshs.)	County Own Resources (Kshs.)	Total Available Funds for COVID-19 (Kshs.)	Budgeted Amount By Counties (FY 2019/20) (Kshs.)	Actual Expenditure for COVID-19 Intervention as of 31st July, 2020 (Kshs.)	Percentage of Actual Expenditure to Total Available Resources for COVID-19	Absorption Rate % (Percentage of Actual Expenditure to the Budgeted Amount)
	A	B	C	D	E=A+B+C+D	F	G	H=G/E*100	I=G/F*100
Baringo	84,341,000	44,985,000	5,670,000	190,000,000	324,996,000	274,341,000	105,533,452	32.5	38.5
Bomet	115,197,000	31,470,000	6,615,000	-	153,282,000	115,197,000	-	-	-
Bungoma	213,714,000	66,330,000	9,975,000	55,000,000	345,019,000	268,714,000	60,548,890	17.5	22.5
Busia	106,464,000	45,270,000	6,650,000	103,000,000	261,384,000	216,114,000	92,466,831	35.4	42.8
Elgeyo/Marakwet	57,212,000	32,685,000	4,200,000	110,140,489	204,237,489	167,352,489	110,140,489	53.9	65.8
Embu	80,587,000	48,465,000	4,970,000	12,000,000	146,022,000	141,487,000	-	-	-
Garissa	41,619,000	39,165,000	7,735,000	-	88,519,000	41,619,000	6,000,000	6.8	14.4
Homa Bay	98,907,000	66,930,000	7,455,000	45,795,057	219,087,057	214,632,057	144,702,057	66.0	67.4
Isiolo	16,238,000	21,180,000	4,375,000	40,000,000	81,793,000	90,613,000	58,512,463	71.5	64.6
Kajiado	52,567,000	45,195,000	6,685,000	157,186,764	261,633,764	259,753,764	78,909,624	30.2	30.4
Kakamega	262,173,000	78,930,000	11,515,000	105,000,000	457,618,000	446,103,000	131,903,717	28.8	29.6
Kericho	116,228,000	36,180,000	6,370,000	120,000,000	278,778,000	308,778,000	107,986,882	38.7	35.0
Kiambu	185,492,000	106,635,000	10,430,000	235,740,000	538,297,000	421,232,600	245,942,265	45.7	58.4
Kilifi	146,052,000	59,895,000	12,075,000	220,000,000	438,022,000	378,127,000	243,693,560	55.6	64.4
Kirinyaga	116,356,000	43,740,000	4,585,000	-	164,681,000	-	-	-	-
Kisii	156,872,000	84,165,000	8,575,000	127,000,000	376,612,000	398,037,000	11,769,000	3.1	3.0
Kisumu	159,820,000	68,400,000	7,700,000	150,000,000	385,920,000	309,820,000	36,974,411	9.6	11.9
Kitui	120,358,000	68,430,000	9,730,000	-	198,518,000	498,518,000	83,547,395	42.1	16.8
Kwale	137,082,000	42,660,000	8,400,000	47,231,102	235,373,102	184,313,102	47,231,102	20.1	25.6
Laikipia	54,654,000	36,690,000	4,585,000	138,000,000	233,929,000	197,239,000	135,690,146	58.0	68.8
Lamu	13,682,000	20,325,000	3,955,000	-	37,962,000	-	-	-	-
Machakos	188,521,000	97,560,000	9,275,000	100,000,000	395,356,000	395,356,000	223,699,600	56.6	56.6
Makueni	119,715,000	58,830,000	7,945,000	58,189,856	244,679,856	58,189,856	53,667,236	21.9	92.2
Mandera	91,233,000	31,845,000	11,305,000	180,000,000	314,473,000	180,000,000	-	-	-
Marabit	28,819,000	30,420,000	7,805,000	60,000,000	127,044,000	60,000,000	-	-	-
Meru	152,886,000	76,935,000	8,925,000	15,207,466	253,953,466	65,207,466	15,207,466	6.0	23.3
Migori	143,371,000	44,835,000	7,490,000	108,230,000	303,926,000	251,601,000	35,379,205	11.6	14.1
*Mombasa	100,168,000	68,505,000	9,170,000	-	177,843,000	-	-	-	-
Murang'a	112,941,000	63,510,000	6,965,000	102,000,000	285,416,000	214,941,000	95,777,264	33.6	44.6
Nairobi City	294,385,000	100,200,000	17,605,000	164,475,000	576,665,000	164,475,000	-	-	-
Nakuru	201,073,000	80,505,000	10,335,000	311,000,000	603,113,000	512,073,000	311,973,715	51.7	60.9
Nandi	118,326,000	58,470,000	5,985,000	151,000,000	333,781,000	275,311,000	29,166,950	8.7	10.6
Narok	50,268,000	34,875,000	7,105,000	150,000,000	242,248,000	237,373,000	130,737,241	54.0	55.1
Nyamira	59,702,000	46,800,000	5,320,000	110,000,000	221,822,000	110,000,000	33,160,654	14.9	30.1
Nyandarua	89,354,000	31,365,000	5,495,000	224,043,989	350,257,989	224,043,989	98,922,071	28.2	44.2
Nyeri	124,390,000	63,150,000	5,600,000	30,061,755	223,201,755	154,451,755	1,950,000	0.9	1.3
Samburu	27,402,000	16,485,000	4,935,000	228,000,000	276,822,000	255,402,000	12,489,945	4.5	4.9
Siaya	97,066,000	36,495,000	6,720,000	100,000,000	240,281,000	100,000,000	98,646,014	41.1	98.6
Taita/Taveta	37,704,000	34,575,000	4,515,000	-	76,794,000	42,219,000	36,256,927	47.2	85.9
Tana River	33,628,000	22,470,000	6,195,000	8,787,100	71,080,100	42,415,100	8,787,100	12.4	20.7
Tharaka-Nithi	39,677,000	40,470,000	4,060,000	209,000,000	293,207,000	293,207,000	149,864,371	51.1	51.1
Trans Nzoia	117,268,000	43,635,000	6,265,000	162,857,339	330,025,339	341,025,339	3,000,221	0.9	0.9

Source: Controller of Budgets, a special report on counties expenditure of COVID-19 funds

3.4.5 Indirect Allocations Towards COVID-19

This includes those allocations that were made to state departments that were not directly addressing COVID-19 but were necessary to support Government directives and initiatives.

These include;

- Under the State Department of Interior, during the supplementary budget II, the Government allocated Kshs 0.2 billion for security operations, Kshs 1.5 billion for National Intelligence Service (NIS) and Kshs 0.4 billion was allocated to the state Department of Arid and Semi-Arid Lands (ASAL) for food and non-food commodities for food-insecure communities during the pandemic.
- Allocations for settling pending bills amounting to Kshs 13 billion were directed towards cushioning Small and Medium-sized Enterprises (SME's), to ensure liquidity and cash flow in the economy, as well as achieve sustainability.



- Food security- following a destructive locust invasion and a drought between 2018/2019, food security in Kenya was at stake, therefore through the State Department for crop development, the Government allocated Kshs 3 billion to support food security initiatives.

3.5.1 Legal Provisions on Procurement of Goods and Services in Kenya

Procurement of goods and services procedures in Kenya is provided under Article 227(1) of the Constitution of Kenya, 2010. In 2015 Kenya enacted the Public Procurement and Asset Disposal Act to give effect to article 227 of the constitution 2010 to establish a legal and regulatory framework to govern the procurement and supply of goods, works, and services. Subsequently, the government enacted the Public

Procurement and Asset Disposal Act 2015 regulations to provide for specific procedures, processes, and norms for implementing various components of the procurement law. Section 70 to section 89 of the PPDA 2015, provides for basic procurement rules and steps that ought to be undertaken. Further, Sections 91-108 provide guidelines and different methods of procurement of goods, works, and services.



3.5.2 Were the Procurement Rules and Procedures Followed?

Given the unprecedented events around the COVID-19 outbreak in Kenya, and the urgent need for medical supplies (pharmaceutical and non-pharmaceutical), a direct procurement method would be inevitable. Whereas the government of Kenya is required to ensure fair, equitable, transparent, competitive, and cost-effective procurement practices, the outbreak of the Covid-19 pandemic to some extent affected the procurement system, due to the need for emergency procurement of health goods and services.

According to a special report by the Office of the Auditor General (OAG)

conducted between March and July 2020, it revealed that the Kenya Medical Supplies Agency (KEMSA), a state agency under the Ministry of Health, failed to achieve statutory value for money, and contravened Public Finance Management and Procurements laws. The laws in breach include; Public Finance Management Act (2012), the Public Procurement and Asset Disposal Act (PPADA, 2015), and the Constitution of Kenya (2010). The aforementioned audit and analysis further revealed that the following procurement procedures and processes were violated:

3.5.2.1 Utilization of Unbudgeted Funds

According to the special report, KEMSA utilized funds allocated for Universal Health Coverage (UHC) as well as funds allocated for capital expenditure at the institution (KEMSA). The latter approved a total capital development budget of Ksh.4.66 billion on January 24, 2020, as per the agency's procurement plan, to finance procurement of pharmaceutical and non-pharmaceutical commodity costs at Ksh.2.9 billion and Ksh.1.72 billion respectively. This was a

violation of PFM principles, because as of January 2019/20, KEMSA, did not have a budgetary allocation for COVID -19 related procurement.

The Ministry of Health (MoH) allocated KEMSA Ksh. 13.04 billion and the actual expenditure amounted to Ksh.8.52 billion. However, the special audit report notes conflicting information as the National treasury notes that Ksh.4.82 billion was allocated to MoH for COVID-19 related expenditure at KEMSA.

3.5.2.2 Violation of Procurement Processes and Methods

The Auditor General's special report on KEMSA, further revealed that the KEMSA board employed a direct procurement method without establishing proper systems of using the retrospective direct procurement method. This violated section 69(2) of PPADA, 2015, which states that no procurement approval shall be made to operate retrospectively to any date earlier than the date on which it is made, except on procurement in response to an urgent need. Further, Section 45(1) of the act was breached, which requires the establishment of systems and procedures to facilitate decision-making for procurement and asset disposal. As a result, Covid-19 items worth Ksh.8.39 billion were irregularly procured through the retrospective direct method.



3.5.2.3 Unsolicited Procurement



The special audit report further indicated a violation of sections 22(1) and Section 73 of PPADA, 2015, which requires procurement to be supplier-driven rather than demand-driven. According to the audit report, the Director of procurement had issued a memo to departmental heads requiring the prospective suppliers to submit letters of intent to supply goods to KEMSA.

3.5.2.4 Pre-qualifying Suppliers Without Evaluation and Approval, Which Violated Section 46(4) (g) and Section 72(2) (b).

Procurement irregularities were exacerbated by the urgency to mitigate the impact of the pandemic, which ultimately ensured the breach of procurement procedures. For instance, newly formed Companies

were awarded tenders, in the span of months since registration, indicating collusion between the winning bidders and KEMSA top officials to secure the tenders.

3.5.2.5 Vaccine Administration

According to a statement by the Kenyan Cabinet Secretary for Health Mutahi Kagwe, Kenya ordered 24 million doses of vaccines acquired from AstraZeneca and Oxford University. Administering was scheduled to tentatively begin mid-February 2021, and the dose is expected to cost between Ksh 300 to Ksh 1,100. Initially, the Kenya Medical Research Institute (KEMRI) had begun carrying out clinical trials for a vaccine, but up to date, they are yet to release any findings from their research. The criterion for choosing those who will receive the vaccine first is about groups of people who are more prone to contract the virus. That is health care workers, police officers, teachers, and students.



A photograph of a woman wearing a blue hijab, with her right hand resting on her forehead. The image is partially obscured by a vertical dark red bar that contains the chapter title. The background is a blurred outdoor setting with a tree branch and light-colored fabric.

Chapter 4

4.0 Conclusion

The COVID-19 pandemic has unearthed the inadequacies and gaps in the Kenyan health system and ability to deal with the crisis and or unforeseen events. There is a need for proper implementation of existing legal frameworks on the management and utilization of public resources.

Open contracting, as well as procurement procedures, need to be

followed to the core. To enhance accountability and transparency, timely availability of public information on how resources are being allocated, raised, and utilized is imperative. Meaningful public participation needs to be encouraged and upheld. Finally, the oversight institutions need to up their game in ensuring timely auditing and reporting to enhance accountability.

4.1 Challenges Observed and Corresponding Recommendations

Inadequate Information on the Utilization of COVID-19 Resources-

There is a need for the government to publish and publicize information on COVID-19 resources, especially on utilization. Although the Controller of budgets reports has information on expenditure, it is block information hence it is impossible to conduct tracking below the sub-programme level and establish whether or not the desired outcomes were achieved or not.

Flouting of Procurement Procedures and Practices-

The Constitution of Kenya and the public procurement and disposal act, 2015 sets out clear guidelines on procurement. The review of the Auditor General on KEMSA reveals a gross breach of procurement laws. There is a need for the Government to implement and ensure that

procurement and open contracting practices are adhered to accordingly.

Minimal/and Lack of Public Participation -

In the wake of the COVID-19 pandemic, public participation as a national principle and a right has been infringed with limited public involvement of public members in decisions regarding allocation and utilization of resources. Public members are the consumers of the services provided by the government and therefore better placed to understand priorities and needs, which should be reflected in resource allocation decisions.

Non-financial Information -

Whereas the data or information available provides financial information on how COVID-19 resources were allocated and how much was spent, there is limited and/or no non-financial information

such as indicators, targets, and outcomes. For instance, under social protection, a specific number of households benefited from cash transfers and/or in a health facility, due to increased bed capacity, a certain number of patients benefited from such services. We implore the government to provide this information.

Gaps in Audit by the Required Institutions -

The PFM Emergency Response Fund Regulations, 2020 require quarterly reporting on COVID-19 funds. So far, reports available are the KEMSA special audit report by the National Assembly, the Controller of Budget special report on Counties' utilization of COVID-19 resources. The government institutions need to strengthen the oversight institution at the National and County levels to carry out the role effectively.

Lack of Centralized Data on Management and Utilization of COVID-19 Resources -

COVID-19 resources data are scattered from one source to the other, from the National Treasury to media reports. There is a need for centralized data, domiciled at the National Treasury and the oversight institution for ease of access by the public and other interested parties if accountability and transparency on COVID-19 resources are to be achieved.



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Thank You