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SNA
2/6/26.*

**REPUBLIC OF KENYA
THE NATIONAL ASSEMBLY**

**THIRTEENTH PARLIAMENT – FIFTH SESSION -2026
BUDGET AND APPROPRIATIONS COMMITTEE**

**REPORT ON THE ESTIMATES OF REVENUE AND EXPENDITURE
FOR FY 2026/27 AND THE MEDIUM TERM**

**Parliamentary Budget Office
Parliament Buildings
NAIROBI**



 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 02 JUN 2026	DAY: TUESDAY
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CLERK-AT THE-TABLE:	IMZOFU MWALE, HSC

JUNE, 2026

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LIST OF ACRONYMS & ABBREVIATIONS

AFC	Agricultural Finance Corporation
AIA	Appropriations-in-Aid
ASALS	Arid and Semi-Arid Lands
BAC	Budget and Appropriations Committee
BETA	Bottom-Up Economic Transformation Agenda
BPS	Budget Policy Statement
CBA	Collective Bargaining Agreement
CBR	Central Bank Rate
CAIPs	County Aggregation and Industrial Parks
CBS	Chief of the Order of the Burning Spear
CFS	Consolidated Fund Services
CIHs	Constituency Innovation Hubs
DIHs	Digital Innovation Hubs
EAC	East African Community
FY	Financial Year
GDP	Gross Domestic Product
GDC	Geothermal Development Company
GOEs	Government-Owned Enterprises
GoK	Government of Kenya
HIV/AIDS	Human Immunodeficiency Virus / Acquired Immunodeficiency Syndrome
ICT	Information and Communication Technology
IEBC	Independent Electoral and Boundaries Commission
JSS	Junior Secondary School
KETRACO	Kenya Electricity Transmission Company Limited
KISIP	Kenya Informal Settlements Improvement Project
KJET	Kenya Jobs and Economic Transformation
KMPDC	Kenya Medical Practitioners and Dentists Council
Ksh	Kenya Shillings
KTB	Kenya Tourism Board
MDAs	Ministries, Departments and Agencies
MP	Member of Parliament
NAMICO	National Mining Corporation

NAVCDP	National Agricultural Value Chain Development Project
NCA	National Construction Authority
NDEF	National Drought Emergency Fund
NGAAF	National Government Affirmative Action Fund
NG-CDF	National Government Constituencies Development Fund
NYOTA	National Youth Opportunities Towards Advancement
NYS	National Youth Service
OAG	Office of the Auditor General
OGW	Order of the Grand Warrior
PFM	Public Finance Management
PSC	Parliamentary Service Commission
REREC	Rural Electrification and Renewable Energy Corporation
SHA	Social Health Authority
TVET	Technical and Vocational Education and Training
UHC	Universal Health Coverage
USD	United States Dollar
VAT	Value Added Tax
YEDF	Youth Enterprise Development Fund

CHAIRPERSON'S FOREWORD

The National Assembly plays a central role in Kenya's budget-making process as provided for under the Constitution, the Public Finance Management Act and the Standing Orders of the National Assembly. As the representative of the people, the National Assembly is mandated to review government budget proposals and ensure that public resources are allocated in a manner that promotes national priorities, accountability and equitable development.

In this regard, the National Assembly is responsible for determining the sharing of revenue between the two levels of government, considering and approving the Budget Policy Statement, scrutinizing the estimates of revenue and expenditure, and debating and passing the Appropriation Bill. In exercise of its oversight function, through its committees, the National Assembly also monitors budget implementation to ensure efficiency, transparency and value for money in the use of public resources.

The Estimates of Revenue and Expenditure for FY 2026/27 for the Executive, Parliament and Judiciary were laid before the House on 30th April 2026 pursuant to Article 221, 127(6)(c) and 173(3) of the Constitution of Kenya 2010, Section 37 of the Public Finance Management Act, and standing order 235 of the National Assembly Standing Orders. Subsequently, they were committed to the Departmental Committees and the Budget and Appropriations Committee for consideration.

Following an extensive and consultative engagement with stakeholders, on behalf of the Budget and Appropriations Committee (BAC), I am honoured to present this Report on the Budget Estimates for the financial year 2026/27 and the medium-term. The Report outlines the proposed financial allocations and fiscal priorities for the Executive, Parliament and the Judiciary. It reflects a comprehensive review and analysis undertaken to ensure prudent, equitable and efficient allocation of resources in support of national development objectives and institutional mandates.

REVIEW OF THE FY 2026/27 BUDGET ESTIMATES

The budget-making process is highly consultative and participatory as espoused in Articles 201, 221 and 232 of the Constitution. In its review of the FY 2026/27 budget estimates, the BAC held fourteen 14 sittings, including twelve (12) consultative meetings with the chairpersons of the twenty Departmental Committees. In addition, the Committee engaged the National Treasury to facilitate comprehensive discussions on emerging priorities and fiscal commitments. These deliberations enabled an in-depth examination of fiscal priorities, sectoral allocations and economic strategies to ensure that the proposed budget supports national development, fiscal sustainability and effective service delivery.

The Committee also held discussions with the Parliamentary Service Commission (PSC) and the Office of the Auditor General (OAG) to evaluate their proposed budget estimates. These deliberations focused on promoting fiscal prudence, transparency, and alignment with the national development agenda, thereby strengthening accountability in resource allocation and expenditure management.

Article 221(5) of the Constitution mandates the BAC to facilitate public participation in the budget-making process and incorporate public views in its final report. In compliance with this requirement, the Committee published notices in daily newspapers and on the Parliament website inviting members of the public and stakeholders to submit memoranda and views on the FY 2026/27 Budget Estimates.

As part of its commitment to inclusive and participatory budgeting, the BAC continued the practice of rotating public budget consultations across counties to gather views on expenditure priorities for FY 2026/27. Public participation forums were conducted in sixteen (16) counties, namely: Homa Bay, Busia, Siaya, Kirinyaga, Bungoma, West Pokot, Nyandarua, Meru, Nairobi City, Kitui, Taita-Taveta, Garissa, Tana River, Marsabit, Bomet, and Kajiado County. The consultations provided an opportunity for communities and stakeholders to highlight local development priorities and emerging challenges, thereby informing a more equitable and responsive allocation of public resources.

ACKNOWLEDGEMENT

On behalf of the Members of the Budget and Appropriations Committee, I extend sincere appreciation to the Office of the Speaker of the National Assembly for the leadership and guidance accorded to the Committee throughout the budget review process. The Committee is equally grateful to the Office of the Clerk of the National Assembly for the administrative and procedural support that facilitated the effective discharge of its mandate.

The Committee further acknowledges the contributions of the Departmental Committees through their sectoral reports and submissions, which significantly informed the Committee's deliberations and recommendations. Special appreciation is also extended to the Parliamentary Budget Office for their technical and analytical support in the review of the Budget Estimates and the preparation of this Report.

It is therefore my honour and privilege to present this Report on the Budget Estimates for the Financial Year 2026/27 and the Medium-term to this August House and to commend it for consideration and adoption.

SIGNED

HON. SAMUEL ATANDI, CBS, M.P.

CHAIRPERSON, THE BUDGET AND APPROPRIATIONS COMMITTEE

02.06.2026

DATE

PREFACE

Establishment and Mandate of the Committee

- I. Article 221 (4 and 5) of the Constitution and Section 7 of the Public Finance Management Act, Cap 412A, provide for the establishment of a Committee of the National Assembly whose main role is to take the lead in budgetary oversight by the National Assembly. Pursuant to this provision, Standing Order 207 establishes the Budget and Appropriations Committee with specific mandates, among which is to:
 - i. Investigate, inquire into, and report on all matters relating to the coordination, control, and monitoring of the national budget;
 - ii. Discuss and review the budget estimates and make recommendations to the House;
 - iii. Examine the Budget Policy Statement presented to the House;
 - iv. Examine bills related to the national budget, including appropriation bills;
 - v. Evaluate tax estimates, economic and budgetary policies, and programmes with direct budget outlays; and
 - vi. Examine the Division of Revenue Bill.

Membership of the Committee

2. Pursuant to Standing Order 207(2), the Budget and Appropriations Committee, as currently constituted, comprises the following Honourable Members:

CHAIRPERSON

Hon. Atandi, Samuel Onunga, CBS, M.P.
Alego Usonga Constituency
ODM PARTY

VICE CHAIRPERSON

Hon. (Dr.) Robert Pukose, CBS, M.P.
Endebess Constituency
UDA PARTY

MEMBERS

Hon. Chumel, Samwel Moroto, M.P.
Kapenguria Constituency
UDA PARTY

Hon. (Dr.) Adan Wehliye Keynan, CBS, M.P.
Eldas Constituency
Jubilee Party

Hon. Mulu, Makali, PhD, CBS, M.P. Kitui Central Constituency WDM – Kenya	Hon. Ochieng, David Ouma, M.P. Ugenya Constituency MDG PARTY
Hon. Lekuton, Joseph, M.P. Laisamis Constituency UDM PARTY	Hon. Lesuuda, Josephine Naisula, OGW, M.P. Samburu West Constituency KANU PARTY
Hon. Ongili, Babu Owino Paul, M.P. Embakasi East Constituency ODM PARTY	Hon. Robi, Mathias Nyamabe, M.P. Kuria West Constituency UDA PARTY
Hon. Mwirigi, John Paul, M.P. Igembe South Constituency UDA PARTY	Hon. Muchira, Michael Mwangi, M.P. Ol Jorok Constituency UDA PARTY
Hon. (Dr.) Gogo, Lilian Achieng, M.P. Rangwe Constituency ODM Party	Hon. Wangaya, Christopher Aseka, M.P. Khwisero Constituency ODM PARTY
Hon. Wanjiku, John Njuguna, M.P. Kiambaa Constituency UDA PARTY	Hon. Mwakuwona, Danson Mwashako, M.P. Wundanyi Constituency WDM – Kenya
Hon. Guyo, Ali Wario, M.P. Garsen Constituency ODM PARTY	Hon. Masara, Peter Francis, M.P. Suna West Constituency ODM PARTY
Hon. Dr. Edwin Mugo Gichuki Mathioya Constituency UDA PARTY	Hon. Murumba, John Chikati, PhD, M.P. Tongaren Constituency FORD-Kenya
Hon. Busia, Ruth Adhiambo Odinga, M.P. Kisumu County ODM PARTY	Hon. Kitilai, Ole Ntutu, M.P. Narok South Independent
Sergon, Flowrence Jematiah, M.P. Baringo County UDA PARTY	Hon. Mokaya, Nyakundi Japheth, M.P. Kitutu Chache North Constituency UDA PARTY
Hon. Abdirahman Mohamed Abdi, M.P. Lafey Constituency Jubilee Party	Hon. Mutuse, Eckomas Mwengi, OGW, M.P. Kibwezi West Constituency MCC Party
Hon. Kagiri, Jane Wangechi, OGW, M.P. Laikipia County UDA Party	

Committee Secretariat

3. The Committee Secretariat comprises the following:

Mr. Danson Kachumbo
Senior Fiscal Analyst/ Lead Clerk

Mr. Ringine Mutwiri
Fiscal Analyst/ Clerk Assistant

Mr. Moses Mwariri
Legal Counsel

Ms. Noelle Chelegat
Media Relations

Mr. Simon Ouko
Serjeant-at-arms

Mr. Muchiri Mwangi
Audio Officer

Mr. Jared Amara
Office Assistant

Technical Support to the Committee

4. The Committee received technical support from the following officers of the Parliamentary Budget Office:

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

Mr. Robert Nyaga
Senior Deputy Director

Mr. Fredrick Muthengi
Deputy Director

Dr. Evans Kiganda
Principal Fiscal Analyst

Dr. Abel Nyagwachi
Senior Fiscal Analyst

Ms. Julie Mwithiga
Senior Fiscal Analyst

Ms. Millicent Makina
Senior Fiscal Analyst

Mr. Onyango Adera
Fiscal Analyst II

Mr. Kioko Kiminza
Fiscal Analyst II

FA. Loice Olesia
Fiscal Analyst II

Mr. Solomon Alubala
Fiscal Analyst III

Ms. Winnie Emily Akinyi
Fiscal Analyst II

I. OVERVIEW OF THE FY 2026/27 BUDGET ESTIMATES

I.1. Background and Context

- I. The Estimates of Revenue and Expenditure for the Financial Year 2026/27 were laid before the House on 30th April 2026 pursuant to Article 221 of the Constitution, Section 37 of the Public Finance Management (PFM) Act, CAP 412 A, and standing order 235 of the National Assembly Standing Orders. In line with Article 221(I) of the Constitution, the National Treasury submitted to Parliament the following budget documents for FY 2026/27:
 - i. The Programme-Based Budget for FY 2026/27 and the medium term;
 - ii. Volumes I and II of Estimates of Recurrent Expenditure for FY 2026/27;
 - iii. Volumes I, II and III of Estimates of Development Expenditure for FY 2026/27;
 - iv. List of Development Projects of the National Government for the Financial Year ending 30th June 2027;
 - v. The Budget Summary for FY 2026/27 and the supporting information;
 - vi. Financial statement of the National Government for FY 2026/27;
 - vii. Estimates of Revenue, Loans and Grants for FY 2026/2027; and
 - viii. Estimates of Revenue and Expenditure for State Corporations of the Government of Kenya for the Financial Year 2026/27.
2. The Parliamentary Service Commission submitted the Estimates of Recurrent and Development Expenditure of the Parliamentary Service Commission for the year ending 30th June 2027, pursuant to Article 127(6)(c) of the Constitution. Further, in line with Article 173(3) of the Constitution, the Judiciary submitted the following documents in support of their Expenditure Estimates for the Financial Year 2026/27:
 - i. Recurrent and Development Expenditure Estimates for Judiciary for the Financial Year 2026/27 and the medium term;
 - ii. Programme-Based Budget for the Financial Year 2026/27 and the medium term; and
 - iii. Medium-Term Expenditure Framework for Financial Year 2026/27.
3. The Estimates of Revenue and Expenditure provide for revenue projections and the expenditure outlook that will guide the implementation of government programmes and policies over the medium term. On the revenue side, the estimates outline projected collections from ordinary revenue, ministerial Appropriations-in-Aid (A-I-A), loans and grants.

4. On the expenditure side, the estimates provide the Government's spending priorities outlined in the Bottom-up Economic Transformation Agenda (BETA), with significant allocations directed towards education, healthcare, infrastructure, agriculture, security, and social protection programmes. The expenditure framework seeks to support implementation of key national development priorities to stimulate economic activity, improve service delivery, and promote inclusive and sustainable economic growth while maintaining fiscal prudence.

1.2. Macroeconomic Environment and the 2026/27 Budget Estimates

5. The Estimates of Revenue and Expenditure for FY 2026/27 have been prepared against a backdrop of a challenging global economic environment characterized by heightened geopolitical tensions, rising energy prices, and persistent uncertainty in international trade and financial markets, factors that are likely to exert pressure on domestic economic performance and fiscal outcomes.
6. The International Monetary Fund has revised its global growth forecast for 2026 downward from 3.3 percent in January 2026 to 3.1 percent in April 2026. Similarly, growth prospects for Sub-Saharan Africa were lowered from 4.6 percent to 4.3 percent, reflecting the adverse effects of the ongoing conflict in the Middle East, which has disrupted global supply chains, tightened financial conditions, and increased inflationary pressures through higher energy, fuel, and commodity prices.
7. The Committee noted that the global economic outlook remains uncertain and vulnerable to downside risks, including prolonged geopolitical tensions, volatility in commodity prices, elevated debt levels, weakening business environment, and subdued global demand, which could affect economic growth, revenue mobilization, and the implementation of the FY 2026/27 Budget.
8. Kenya's economy expanded at a slightly slower pace in 2025, with real GDP growth easing from 4.7 percent in 2024 to 4.6 percent, reflecting mixed performance across the key sectors of the economy. The agricultural sector maintained steady growth at 3.7 percent, supported generally by favourable weather conditions, improved food production and resilient crop performance, although climate-related shocks continued to pose risks to productivity and food security.
9. The industry sector recorded a notable recovery, with growth accelerating from 1.6 percent in 2024 to 4.1 percent in 2025. This rebound was largely driven by improved activity in manufacturing and construction, supported by lower production costs, easing inflationary pressures, and a more stable macroeconomic environment. Increased public and private investment in infrastructure also contributed to stronger industrial performance.
10. Growth in the services sector slowed from 6.2 percent to 5.0 percent, mainly due to weaker activity in trade, transport and financial services. Nonetheless, the sector

continued to benefit from sustained expansion in information and communication technology (ICT) and tourism, which remained key drivers of economic resilience and employment creation.

11. The National Treasury has revised downward its economic growth forecast for 2026 from 5.3 percent to 5.0 percent, reflecting the increased uncertainty in the global economic environment. The revised outlook is based on expectations of partial stabilization in global energy markets over the near term. Nevertheless, the growth outlook remains exposed to significant downside risks, largely arising from external shocks.
12. The resulting spillover effects may reduce the competitiveness of the manufacturing sector, weaken household purchasing power through higher consumer prices, and slow overall economic activity. Consequently, these risks could undermine the projected recovery in key sectors, constrain the pace of economic growth in 2026, and affect overall budget implementation through lower revenue performance, increased expenditure pressures and potential financing constraints.
13. The Parliamentary Budget Office projects that economic growth will moderate to 4.4 percent in 2026 due to both domestic and external factors. Domestically, climate-related shocks, the high cost of doing business, and debt vulnerabilities are expected to weigh on economic performance. Externally, geopolitical tensions, including the Middle East conflict, may disrupt trade, weaken export performance, and increase import costs, thereby constraining the country's growth prospects.
14. Inflation developments between April 2025 and April 2026 remained broadly stable and within the Government's target range of 5 ± 2.5 percent. However, overall inflation rose to 5.6 percent in April 2026, largely driven by a sharp increase in non-core inflation from 8.4 percent to 13.4 percent, reflecting heightened food and energy price pressures. The increase was mainly attributable to higher prices of essential commodities, particularly fuel and food imports, amid persistent global supply disruptions and elevated international oil prices.
15. The Committee observed that the government has sought to moderate fuel-driven inflation through the reduction of Value Added Tax on fuel products from 16 percent to 8 percent in April 2026 and through targeted fuel subsidies. These interventions aim to cushion households and businesses from rising energy costs, ease inflationary pressures, and support economic activity. However, the Committee cautioned that further tax reductions could lead to significant revenue losses and increased fiscal pressures, potentially undermining budget implementation through reduced ordinary revenue performance and higher expenditure obligations.
16. The Committee noted that inflationary risks remain elevated, driven by continued volatility in global commodity prices, exchange rate pressures, and climate-related shocks that could adversely affect agricultural production and food supply. Domestic

risks, including unpredictable weather patterns and disruptions in local supply chains, may further increase food prices and intensify cost-of-living pressures, posing a risk to macroeconomic stability and economic growth.

17. Interest rates declined steadily between February 2025 and February 2026, reflecting a gradual easing of monetary policy amid improving inflationary conditions and enhanced macroeconomic stability. During the period, the Central Bank of Kenya reduced the Central Bank Rate (CBR) from 10.75 percent to 8.75 percent. The Committee noted that this has led to growth in credit to the private sector from 1.7 percent to 7.4 percent over the same period, with mining, building and construction and agriculture as the leading sectors.
18. Commercial lending rates also declined from 16.41 percent to 14.78 percent, reducing the cost of borrowing for businesses and households, reflecting the broader downward adjustment in market interest rates. Similarly, Treasury Bill yields eased across all tenors, signaling improved liquidity conditions in the financial sector and reduced government domestic borrowing costs.
19. Kenya's external position improved significantly between 2019 and 2025, with the current account deficit narrowing from 5.2 percent of GDP to 2.0 percent. The improvement reflects stronger foreign exchange inflows, moderated import growth, and resilience in key export earnings and remittance inflows.
20. A key contributor to this improvement was the sustained growth in diaspora remittances, which increased steadily from approximately USD 2.8 billion in 2019 to USD 5.04 billion in 2025. Diaspora remittances have remained Kenya's largest source of foreign exchange earnings, surpassing traditional sources such as tea, horticulture, and tourism. The growth in remittance inflows was largely supported by enhanced financial inclusion, increased use of formal remittance channels and the expansion of digital money transfer platforms.

1.3.Fiscal Context for the FY 2026/27 Budget Estimates

21. The fiscal framework underpinning the FY 2026/27 Budget Estimates is geared towards supporting fiscal consolidation efforts through moderated growth in public expenditure, prudent revenue projections and enhanced efficiency in public spending. The fiscal policy also emphasizes the adoption of the Electronic Government Procurement (e-GP) system aimed at strengthening transparency, accountability and value for money in the utilization of public resources.
22. The resource envelope for FY 2026/27 projects total revenue and grants at Ksh. 3,673.4 billion, reflecting an increase of Ksh. 209.4 billion, or 6 percent, from the FY 2025/26 Supplementary Estimates I of Ksh. 3,464 billion. Of this amount, total revenue is projected at Ksh. 3,629.7 billion, while grants are estimated at Ksh. 43.6 billion.

23. Ordinary revenue is expected to increase by 7 percent from Ksh. 2,784.4 billion to Ksh. 2,985.7 billion, largely driven by improved performance in income tax, VAT, import duty and excise duty collections. Income tax is projected to rise by 9 percent to Ksh. 1,383.6 billion, VAT by 7 percent to Ksh. 829.2 billion, import duty by 12 percent to Ksh. 186.2 billion, and excise duty by 18 percent to Ksh. 382.2 billion. The Committee observed that while this growth is modest, it assumes that the revenue target for FY 2025/26 will be fully realized.
24. However, other tax revenue is projected to decline by 20 percent from Ksh. 255.9 billion to Ksh. 204.5 billion, partly due to the reduction in revenues associated with the divestiture of public entities that has been realized in the current fiscal year. Appropriation-in-Aid is projected to remain relatively stable at Ksh. 644 billion, indicating limited growth in internally generated revenues by MDAs. Meanwhile, grants are expected to increase by 9 percent from Ksh. 39.9 billion to Ksh. 43.6 billion.
25. The FY 2026/27 Budget Estimates have largely been guided by the expenditure ceilings approved during the consideration of the 2026 Budget Policy Statement. While the total budget is projected at KSh. 4,819.9 billion, the National Treasury has made slight adjustments compared to the BPS projection of KSh. 4,748.6 billion, resulting in an upward revision of approximately KSh. 33.3 billion. The increase is largely attributable to higher interest payments arising from the existing stock of public debt, reflecting the growing debt servicing obligations.
26. The FY 2026/27 expenditure framework projects total expenditure and net lending at Ksh. 4,819.9 billion, representing an increase of Ksh. 124.9 billion, or 2.7 percent, from the FY 2025/26 Supplementary Estimates I level of Ksh. 4,695.0 billion. Recurrent expenditure is projected to increase marginally by 1 percent from Ksh. 2,034.1 billion to Ksh. 2,053.5 billion, reflecting sustained expenditure on government operations, personnel emoluments and maintenance of public services.
27. Capital expenditure is projected to decline by 3.9 percent from Ksh. 879.3 billion to Ksh. 845.2 billion, indicating constrained fiscal space for development spending and implementation of infrastructure projects. The National Government allocation is projected to decline slightly by 0.5 percent from Ksh. 2,913.4 billion to Ksh. 2,898.6 billion.
28. CFS expenditure is projected to increase by 9.9 percent from Ksh. 1,366.6 billion to Ksh. 1,501.3 billion, mainly driven by increased interest payments and pension-related obligations. Pension contributions are projected to rise slightly from Ksh. 38.4 billion to Ksh. 39.6 billion. Pensions and other CFS items are projected to increase from Ksh. 201.7 billion to Ksh. 207.5 billion, while interest payments are expected to rise significantly by 11.3 percent from Ksh. 1,126.5 billion to Ksh. 1,254.2 billion, underscoring the growing public debt servicing burden on the budget.

29. The fiscal deficit, including grants, is projected to decline from 6.4 percent of GDP (Ksh. 1,199.0 billion) approved under the FY 2025/26 Supplementary Estimates I to 5.4 percent of GDP (Ksh. 1,113.9 billion) in FY 2026/27. This projected reduction reflects the Government's commitment to fiscal consolidation through enhanced domestic revenue mobilization, expenditure rationalization and improved fiscal discipline aimed at containing public debt accumulation and restoring macroeconomic stability.
30. The FY 2026/27 fiscal deficit is expected to be financed predominantly through domestic borrowing, which is projected at Ksh. 997.8 billion, accounting for approximately 90 percent of the total financing requirement. External financing is projected at Ksh. 116.2 billion, representing about 10 percent of the deficit financing. This financing structure indicates a significant shift towards reliance on domestic sources compared to the proportions approved in the Budget Policy Statement, where domestic borrowing accounted for 80 percent of the financing mix.
31. The Committee underscored the need to ensure that the revenue targets are actualized, given the historical revenue underperformance and prevailing global geopolitical and economic dynamics. Any shortfall in revenue collection could result in a larger-than-projected fiscal deficit by the close of FY 2026/27, thereby increasing borrowing requirements and exerting additional pressure on public debt sustainability and fiscal operations.
32. The primary balance, which measures the ability of the government to cover its non-interest expenditures without additional borrowing, is projected to improve from a deficit of 0.4 percent of GDP in FY 2025/26 to a surplus of 0.7 percent of GDP in FY 2026/27. This reflects ongoing fiscal consolidation efforts aimed at reducing reliance on borrowing and stabilizing debt levels.

1.4.Key Highlights of the FY 2026/2027 Budget Estimates

33. The proposed total expenditure and net lending for FY 2026/27 is estimated at Ksh. 4,819.9 billion, reflecting an increase of Ksh. 124.9 billion from the FY 2025/26 Supplementary Estimates I level of Ksh. 4,695.0 billion, equivalent to a growth of 2.7 percent. The increase in expenditure is mainly attributed to additional allocations to key sectors and government programmes aimed at supporting economic growth, enhancing service delivery, meeting statutory obligations, and facilitating the implementation of priority development interventions.
34. Based on the submitted Estimates of Revenue and Expenditure by the Executive, Parliament, and Judiciary, the total budget for the national government is broken down as follows:

. National Government	. KSh. 2,898.6 billion
. Executive	. KSh. 2,817.3
. Parliament	. KSh. 50.8 billion
. Judiciary	. KSh. 30.4 billion

43. The National Government expenditure is projected at Ksh. 2,898.6 billion in FY 2026/27, reflecting a marginal increase of Ksh. 20.2 billion from the FY 2026/27 Budget Policy Statement allocation of Ksh. 2,878.4 billion. The modest growth in expenditure reflects continued efforts by the government to contain spending growth while accommodating key priorities and statutory obligations within the prevailing fiscal constraints.
44. The recurrent expenditure is projected to increase by Ksh. 24.7 billion (1.2 percent), from Ksh. 2,028.8 billion in the BPS to Ksh. 2,053.5 billion in the FY 2026/27 Estimates. The increase is mainly attributable to personnel emoluments, operational requirements, and other recurrent obligations across Ministries, Departments, and Agencies.
45. The Committee noted that the adoption of the E-Government procurement system has contributed to the rationalization of ministerial recurrent expenditure, particularly under the use of goods and services component. As a result, allocations have declined from Ksh. 223.9 billion in FY 2025/26 to Ksh. 186.9 billion in FY 2026/27, representing a reduction of Ksh. 36.9 billion, equivalent to 16 percent. This reflects the efficiency gains and cost savings arising from the digitization of the public procurement process.
46. The Consolidated Fund Services (CFS) expenditure continues to place significant pressure on the budget, with the FY 2026/27 Estimates allocating Ksh. 1,501.3 billion, an increase of Ksh. 51.2 billion (3.5 percent) from the Ksh. 1,450.1 billion provided in the FY 2026/27 Budget Policy Statement.
47. The Committee noted that the increase in CFS expenditure is entirely driven by rising interest payment obligations, which are projected to increase by Ksh. 51.2 billion (4.3 percent), from Ksh. 1,203.1 billion in the BPS to Ksh. 1,254.2 billion in the FY 2026/27 Estimates. The rising debt servicing burden continues to constrain resources available for financing priority development programmes and other discretionary expenditures.
48. The Committee observed that capital expenditure is projected to decline marginally by Ksh. 4.5 billion (0.5 percent), from Ksh. 849.7 billion in the BPS to Ksh. 845.2 billion in the FY 2026/27 Estimates. The reduction in development expenditure may constrain implementation of infrastructure projects and other growth-enhancing investments that are critical for economic transformation and long-term productivity. This underscores the need to fast-track operationalization of alternative financing such as the National Infrastructure Fund (NIF).
49. The sectoral expenditure outlook between the FY 2025/26 Supplementary Estimates I and the FY 2026/27 Proposed Budget Estimates indicates significant shifts in resource allocation, with most sectors projected to receive lower allocations in FY 2026/27 compared to the previous financial year, as outlined in Table I.

Table I: Sectoral Expenditure for FY 2025/26 and FY 2026/27

SECTOR	Suppl. Est I FY 2025/26	Tabled Est FY 2026/27	Percentage FY 2026/27	Change
Agriculture, Rural & Urban Development	117,409	106,794	3.7%	(10,616)
Energy, Infrastructure and ICT	608,023	535,975	18.5%	(72,048)
General Economic and Commercial Affairs	70,930	60,352	2.1%	(10,578)
Health	164,869	175,538	6.1%	10,669
Education	755,997	781,334	27.0%	25,337
Governance, Justice, Law and Order	326,415	353,298	12.2%	26,882
Public Administration and International Relations	378,522	364,608	12.6%	(13,914)
National Security	287,901	308,631	10.6%	20,730
Social Protection, Culture and Recreation	90,309	99,644	3.4%	9,335
Environmental, Water & Natural Resources	113,050	112,439	3.9%	(611)
Total NG Budget	2,913,427	2,898,612	100.0%	(14,815)

Source: PBO computations

50. The education sector continues to account for the largest share of the budget, with an allocation of approximately Ksh. 781.4 billion in the FY 2026/27 Budget Estimates. The sector allocation includes Ksh. 421.9 billion to the Teachers Service Commission for teacher resource management, Ksh. 54.6 billion for Free Day Secondary Education, Ksh. 30 billion for Junior Secondary School capitation, and Ksh. 7 billion for Free Primary Education. In addition, Ksh. 56.7 billion has been allocated to the Higher Education Loans Board to support student financing in institutions of higher learning.
51. Further allocations include Ksh. 4.9 billion for the conversion of 20,000 intern teachers into permanent and pensionable terms, aimed at addressing staffing gaps in schools and improving employment stability in the teaching profession. The sector has also been allocated Ksh. 9.9 billion for the administration of national examinations and invigilation fees under the Kenya National Examinations Council. The substantial allocation underscores the Government's continued prioritization of access to education, teacher recruitment, and support for the transition and implementation of the Competency-Based Curriculum.
52. The health sector has been allocated approximately Ksh. 175.5 billion in the FY 2026/27 Budget Estimates to support the implementation of Universal Health Coverage (UHC). Key allocations include Ksh. 19.1 billion for the Primary Healthcare Fund and Ksh. 4 billion for the Emergency, Chronic and Critical Illness Fund, aimed at improving access to essential healthcare services and reducing the financial burden on households seeking specialized treatment. In addition, Ksh. 18.5 billion has been allocated under the Global Fund programme to support interventions on HIV/AIDS, Malaria, and Tuberculosis.
53. Other allocations within the sector include funding for national referral hospitals, support to the Kenya Medical Supplies Authority (KEMSA) for medical commodities and supply chain management, and facilitation of community health promoters to

strengthen primary healthcare delivery at the grassroots level. The allocations reflect the Government's continued focus on strengthening healthcare systems, improving access to affordable medical services, and enhancing disease prevention and management across the country.

54. To support food security and agricultural transformation, the Agriculture and Rural Development sector has been allocated approximately Ksh. 106.8 billion in the FY 2026/27 Budget Estimates. The allocation includes Ksh. 18 billion for the fertilizer subsidy programme aimed at lowering input costs and enhancing agricultural productivity, Ksh. 2.4 billion to support ongoing sugar sector reforms, and Ksh. 2 billion for the provision of seed subsidies to farmers.
55. Other key allocations include Ksh. 1.3 billion for the Kenya Livestock Commercialization Programme to enhance livestock productivity and market access, Ksh. 5.4 billion for the Food Systems Resilience Project, and Ksh. 4.6 billion for the National Agricultural Value Chains Development Programme. These allocations are intended to strengthen food production systems, improve resilience to climate and economic shocks, and support value addition and commercialization within the agricultural sector.
56. To enhance road connectivity and support economic integration, approximately Ksh. 230 billion has been allocated to the road subsector in the FY 2026/27 Budget Estimates. This comprises Ksh. 48.1 billion for road and bridge construction, Ksh. 64 billion for rehabilitation of the existing road network, and Ksh. 118 billion for the maintenance of road infrastructure. The significant allocation towards maintenance reflects the Government's emphasis on preserving existing transport assets, improving mobility and ensuring continued accessibility across the country.
57. To enhance access to affordable and reliable energy, the FY 2026/27 Budget has further allocated Ksh. 7.5 billion for the national grid system, Ksh. 16.3 billion for rural electricity connectivity, and Ksh. 3.2 billion for the promotion and adoption of alternative energy technologies. These allocations are intended to expand electricity access, particularly in underserved and rural areas, while also supporting the transition to sustainable, clean energy solutions that can drive growth, improve livelihoods, and promote environmental sustainability.
58. To successfully implement the affordable housing pillar under the Bottom-Up Economic Transformation Agenda, approximately Ksh. 135.8 billion has been allocated to the housing and urban development sector in the FY 2026/27 Budget Estimates. This includes Ksh. 50 billion for the construction of affordable housing units, Ksh. 20.9 billion for the construction of social housing units, Ksh. 20.2 billion for institutional housing, and Ksh. 18.3 billion for the development of related social and physical infrastructure. These allocations aim to increase access to decent, affordable housing,

stimulate job creation in the construction sector, and support the growth of urban centres through improved infrastructure.

59. In addition, the urban development subsector has been allocated Ksh. 18.6 billion for the Kenya Urban Programme and Ksh. 2.7 billion for the Kenya Informal Settlements Improvement Project (KISIP). These allocations are intended to enhance urban planning, improve infrastructure and service delivery in municipalities, and upgrade informal settlements to promote decent, inclusive, and sustainable urban living conditions.
60. To support the digital and creative economy, Ksh. 5.3 billion has been allocated towards the Kenya Digital Acceleration Project and Ksh. 1.5 billion for the maintenance and rehabilitation of last-mile county connectivity infrastructure. Additional interventions include the completion of the Konza Data Centre, equipping of ward digital hubs, and scaling up cybersecurity initiatives to safeguard the continued digitization of government services. These investments are expected to enhance digital inclusion, improve access to ICT infrastructure and services, strengthen cybersecurity resilience, and promote innovation and employment opportunities within the digital economy.
61. The FY 2026/27 Budget Estimates provide significant allocations towards youth empowerment and employment creation programmes aimed at enhancing economic opportunities for young people. Key allocations include Ksh. 4.7 billion for the National Youth Opportunities Towards Advancement (NYOTA) programme, Ksh. 2.5 billion for the Kenya Jobs and Economic Transformation (KJET) programme, and Ksh. 2 billion for the Youth Employment Support Programme. In addition, the National Youth Service (NYS) has been allocated Ksh. 12.5 billion to support youth training and national service initiatives.
62. Further allocations include Ksh. 1.3 billion for the Enable Youth Kenya Programme, Ksh. 1 billion to support Micro, Small and Medium Enterprises (MSMEs) in the agricultural sector, and Ksh. 0.3 billion for the Youth Enterprise Development Fund. These interventions are intended to enhance youth employability, entrepreneurship, skills development, and access to financing, thereby contributing to job creation and inclusive economic growth.
63. The FY 2026/27 Budget Estimates provide allocations aimed at entrenching equity and promoting balanced socio-economic development across the country. Key allocations include Ksh. 61.2 billion to the National Government Constituencies Development Fund (NG-CDF), Ksh. 4 billion to the National Government Affirmative Action Fund (NGAAF), and Ksh. 9.6 billion to the Equalization Fund. These allocations are intended to support grassroots development initiatives, enhance access to opportunities for vulnerable and marginalized groups, and reduce regional disparities in access to basic services and infrastructure.

64. To strengthen social protection programmes and support vulnerable populations, the proposed budget has allocated Ksh. 25 billion for cash transfers to the elderly, Ksh. 8.9 billion for cash transfers to orphans and vulnerable children, and Ksh. 1.5 billion for support to persons living with severe disabilities. In addition, the estimates provide Ksh. 4.3 billion for the Hunger Safety Net Programme and Ksh. 0.9 billion for the provision of sanitary towels to school-going girls. These allocations are aimed at enhancing social welfare, reducing vulnerability and poverty, promoting dignity among disadvantaged groups, and improving access to education and basic needs support.
65. To improve access to water and enhance agricultural productivity, Ksh. 47 billion for water and sewerage infrastructure development, Ksh. 2 billion for water storage and flood control interventions, Ksh. 2.5 billion for community-managed irrigation projects, and Ksh. 2.8 billion for public irrigation schemes have been allocated in the FY 2026/27 Budget Estimates. These allocations are aimed at expanding access to clean water and sanitation services, strengthening flood mitigation measures, enhancing food security through irrigation, and improving livelihoods, particularly in arid and semi-arid areas.
66. To support environmental conservation and climate resilience, the estimates allocate Ksh. 14 billion for forest resource conservation and management, Ksh. 3.7 billion for tree growing and rangelands restoration, and Ksh. 8.9 billion for the Financing Locally-Led Climate Action (FLLoCA) programme. The allocations are intended to promote sustainable management of natural resources, restore degraded ecosystems, increase forest cover, strengthen community resilience to climate change, and support the country's broader climate mitigation and adaptation efforts.
67. The increase in the allocation to the Governance, Justice, Law and Order sector is mainly attributed to additional resources provided to the Independent Electoral and Boundaries Commission (IEBC) to support electoral preparedness activities. The enhanced funding is intended to facilitate critical pre-election processes, including voter registration and verification, procurement of electoral materials, logistical planning, civic education, and strengthening of institutional and operational capacity to ensure the timely and credible conduct of the 2027 general elections.
68. The increase in the national security sector is attributed to enhanced allocations to the National Intelligence Service to support strengthened intelligence gathering, analysis, and operational capabilities, and to the Department of Defence to facilitate ongoing modernization programmes aimed at improving equipment, infrastructure, and overall Defence capabilities in response to evolving security threats and emerging geopolitical dynamics.

2. SUBMISSIONS BY DEPARTMENTAL COMMITTEES

69. In line with Standing Order 207(6) the Committee received submissions from twenty Departmental Committees on the proposed budget estimates for FY 2026/27. These have been consolidated and summarized into five broad MTP IV sectors. A detailed matrix containing all the observations and recommendations from each Committee is provided in Annex One.

2.1. Finance and Production Sector

70. The Committee on Cooperatives, MSMEs, Trade and Industry noted that the Coffee Cherry Advance Revolving Fund, which provides advances to coffee farmers against coffee cherry deliveries, has cumulatively received Kshs. 7.8 billion since inception, with an additional allocation of Kshs. 1.5 billion proposed in FY 2026/27. The Fund is sustained through a 3% interest charge on loans advanced to farmers. Given that access to the Fund is dependent on coffee production levels, there is need to enhance farmers' access to quality coffee seedlings to expand the number of beneficiaries base and sustain coffee production.
71. The national government has fully honoured its funding obligations for the 34 County Aggregation and Industrial Parks (CAIPs) across the country under the cost-sharing framework, where both the national government and county governments were each expected to contribute Kshs. 250 million per project. Given that the CAIPs are currently at different stages of implementation, priority should be placed on operationalizing the 13 completed CAIPs before initiating additional projects.
72. The committee on Agriculture and Livestock reported that the Kshs. 42.98 billion development allocation for the State Department for Agriculture will primarily support key government programmes aimed at enhancing agricultural productivity and sector reforms. These include Fertilizer subsidy programme (Kshs. 18 billion), Sugar Reforms Support Project (Kshs. 2.47 billion), Seeds Subsidy Programme (Kshs. 2 billion), Seed cane Multiplication and Popularization (Kshs. 300 million), Tea Reforms Programme (Kshs. 300 million), MSMEs Agricultural Credit through AFC (Kshs. 1 billion), Food Systems Resilience Project (Kshs. 5.4 billion) and National Agricultural Value Chain Development Project (NAVCDP)- BETA (Kshs. 4.6 billion).

2.2. Infrastructure Sector

73. The Committee on Transport observed that the Government has scaled down the Roads Annuity Programme due to high project costs and no new project will be procured under the annuity financing model. Consequently, the Annuity Fund will only cater for payments relating to the three completed annuity-financed projects: namely, Ngong-Kiserian- Isinya/Kajiado-Imaroro (Lot 33); Select Town Roads in the Central Region (Lot 15); and select town roads in the Western Region (Lot 18) thereby reducing future commitments to the Annuity Fund. In this regard, the Ksh 3 per litre

charge to flow to the Annuity Fund will be reduced to Ksh.1.50 per litre, while the the proceeds from the surrendered Ksh.1.50 per litre will support the securitization of the Kshs.5 per litre allocation. The committee further noted that the securitization process supported by the Kshs.5 per litre from the fuel levy has commenced. Once the bond is floated, it is expected to mobilize approximately Kshs.120 billion.

74. The committee on Energy expressed concern that the State Department for Energy has experienced significant reductions in its development budget amounting Kshs.32.13 billion. This represents a 63.8% decrease compared to the approved FY 2025/26 annual estimates. The cuts have resulted in the underfunding of several key agencies including Kenya Power and Lighting Company (Kenya Power), Kenya Electricity Generating Company (KenGen) and Geothermal Development Company (GDC) for the next Financial Year. The affected projects include critical initiatives such as the Last Mile Electricity Connectivity project, the Electrification in Constituencies project, off-grid electrification programmes, the Street Lighting project, and the development of transmission lines, substations, and geothermal development projects.
75. The energy committee further noted concerns regarding proposals to restructure certain State Corporations in the energy sector under the Government-Owned Enterprises framework. This is although entities such as the Kenya Electricity Transmission Company Limited (KETRACO) and the Geothermal Development Company (GDC) are not legally classified as Government-Owned Enterprises (GOEs) under the Government-Owned Enterprises Act. The Committee observed that such restructuring may therefore have legal, institutional, and operational implications particularly in relation to the entities' statutory mandates, governance structures and ongoing project implementation.
76. The Energy Committee raised concern that the lack of allocation for Electrification in Constituencies and Off-Grid Electrification programmes under the Rural Electrification and Renewable Energy Corporation (REREC) poses a risk to the achievement of universal electricity access and the Government's 2030 connectivity targets, particularly in marginalized and underserved areas. The Committee observed that the previous allocation of Kshs. 5.02 billion, equivalent to an average of only Kshs. 17 million per constituency, was already inadequate considering that a single electrification project may cost up to Kshs. 11 million to complete. Further, the Committee noted that the proposed prioritization of Kshs. 3.2 billion for off-grid electrification in FY 2026/27 was not actualized.
77. The Committee on ICT noted that the need to accelerate the operationalization of already constructed Constituency Innovation Hubs (CIHs) and Digital Innovation Hubs (DIHs). Several hubs across the country remain unutilized or under-utilized due to challenges such as inadequate equipment, weak connectivity, obsolete technologies and inadequate human resources. Even as the construction of new hubs continues, greater

emphasis should be placed on ensuring that existing facilities are fully equipped, functional and effectively utilized.

78. The committee on Housing noted that the proposed FY 2026/27 allocation for the Affordable Housing Programme amounts to Ksh. 110 billion against an estimated funding requirement of Ksh. 228.3 billion resulting in a financing gap of approximately Ksh. 118.3 billion. To address this shortfall, the State Department proposes to mobilize an additional Ksh. 150 billion through securitization (Ksh. 100 billion) and proceeds from the sale of completed housing units (Ksh. 50 billion).
79. The Housing committee further observed that delays in operationalizing the Construction Levy continue to constrain revenue generation by the National Construction Authority (NCA), resulting in significant underperformance of Appropriations-in-Aid (AiA) and increased reliance on exchequer support. Although the Construction Levy was reinstated in the FY 2025/26 Budget, the legal instrument lifting the suspension following the expiry of the NCA Regulations, 2014 has not been gazetted, thereby limiting the Authority's ability to collect the levy. Consequently, recurrent GoK grants to the Authority were reduced by KSh. 696 million from the approved BPS ceiling, necessitating an additional KSh. 500 million grant to sustain regulation and oversight functions.
80. The Committee on Blue Economy observed that the State Department for Water and Sanitation has thirty-three (33) new projects at an estimated cost of Kshs. 2.134 billion for FY 2026/2027. Of this amount, Kshs. 1.484 billion is from GoK funding and Kshs. 650 million is from donor funding. The projects are aimed at improving access to safe water and sanitation services, strengthening climate resilience and promoting sustainable water resource management across the country, particularly in underserved areas, arid and semi-arid regions, and informal settlements.

2.3.Social sector

81. The Health Committee noted with concern that the Social Health Authority has faced significant challenges in ensuring timely and equitable reimbursements of claims to both public and private healthcare facilities. Public health facilities have been disproportionately affected by delayed reimbursements, despite these funds constituting a critical source of Appropriations-in-Aid (AIA) used to support operations, procurement of medical supplies, and payment of essential services. The Committee noted that the persistent delays in processing and settling claims have severely disrupted service delivery in public healthcare facilities, leading to operational constraints, accumulation of pending bills, shortages of essential commodities and increased financial distress across the public health system.
82. The Health Committee identified several gaps that require comprehensive attention within the sector. These include a need to have a framework for training, clinical placements, and internship programmes within the current competency-based model.

83. The Committee further noted that the regulation and accreditation of university medical programmes is primarily undertaken through the Ministry of Education, particularly the Commission for University Education pursuant to the Universities Act, rather than through a coordinated framework involving the Ministry of Health and sector-specific professional regulatory bodies such as the Kenya Medical Practitioners and Dentists Council (KMPDC) and the Nursing Council of Kenya. This fragmented regulatory framework has resulted in gaps in quality assurance, particularly in enforcing clinical training standards, staffing requirements and professional competency thresholds necessary for effective healthcare service delivery.
84. The Education Committee noted the need to observe the TVET guidelines on resource allocation to capital projects, which require alignment with approved planning frameworks and prioritization of ongoing commitments before commencement of new projects. In this regard, the state department needs to prioritize ongoing projects rather than introducing new projects, given the limited resources.
85. The Committee further noted that sustainability of the new student-centered funding model for universities remains a concern due to the significant resource requirement needed for its full implementation. This is compounded by the rising enrolment levels across institutions of higher learning. Inadequate funding of the model may constrain universities' ability to provide quality education and limit students' ability to fully benefit from the intended objectives of the funding reforms. Notably, pending bills in public universities have accumulated to approximately Kshs 100 billion. If not addressed, these outstanding obligations will continue to weaken the financial position of universities and undermine ongoing efforts to enhance the sustainability and quality of higher education.
86. The Committee on Education observed that the recent Junior School Grade 9 pupils transitioning to Senior school resulted in uneven distribution of learners across institutions, with some schools admitting students beyond their available capacity leading to overcrowding and increased pressure on existing infrastructure and learning facilities. As a result, some schools have recorded low or no student admissions despite significant investments in those schools. As such, the Committee observed the need for the State Department for Basic Education to develop a clear and comprehensive policy framework to guide the placement of learners transitioning to senior school.
87. The committee further noted that the processing of pension benefits for retired teachers is often delayed due to lengthy and cumbersome administrative procedures within the Commission. These delays subject retiree teachers to significant financial hardship at a time when they are most vulnerable and undermine the objective of providing timely retirement benefits after years of public service. The Committee expressed concern that, in some cases, retired teachers are forced to wait for

extended periods before receiving their pension dues, with some passing away before accessing their rightful benefits. This situation underscores the need for reforms to streamline pension processing and ensure prompt settlement of retirement claims.

88. The Committee on Labour observed that the FY 2026/27 Budget Estimates demonstrate increased government prioritization of labour migration as a strategy for employment creation, foreign exchange earnings, and the reduction of domestic unemployment pressures. In this regard, the State Department for Labour and Skills Development introduced the Labour Migration and Export Programme - BETA with an allocation of approximately Kshs. 68.9 million to facilitate labour mobility coordination, establishment of labour migration consular offices, negotiation of bilateral labour agreements, and protection of migrant workers. However, the committee noted that the allocation is inadequate for effective implementation of the programme.
89. The Committee on Social Protection expressed concern over the continued underfunding of the Youth Enterprise Development Fund (YEDF) which has resulted in the closure of constituency-based Youth Enterprise Development Fund offices and significantly reduced access to services by the youth. The committee noted that the current county-based institutional structure, coupled with limited financial resources, has weakened the Fund's capacity to effectively deliver its mandate.

2.4.Environment and Natural Resources Sector.

90. The Environment and Climate Change Committee observed that the National Mining Corporation (NAMICO) under the State Department for Mining, has not received any development budget allocation since FY 2024/25. This funding gap has significantly constrained the Corporation's operations and limited its capacity to effectively discharge its mandate. Whereas NAMICO serves as the government's investment arm in the mining sector, with responsibilities that include holding shares, acquiring interests, and exclusively managing 14 strategic minerals such as lithium and rare earth elements, its growth is hindered by inadequate budgetary support.
91. The Committee on Tourism and Wildlife observed that the Exchequer allocations to the Tourism Regulatory Authority, the Kenya Tourism Board (KTB) and Kenya Utalii College have been fully withdrawn in FY 2026/27 Budget Estimates. This signals a policy shift towards greater reliance on internally generated revenues and alternative financing mechanisms to support the operations and programme implementation of these institutions. Additionally, the merger between the Kenya Tourism Board and the Tourism Research Institute is expected to be finalized by the end of the FY 2025/26 as part of an ongoing institutional restructuring within the tourism sector.
92. The Committee on Regional Development responsible for Arid and Semi-Arid Lands (ASALS) noted that the State Department for Special Programmes has proposed a development allocation of Kshs. 165.00 million to the National Drought Emergency

Fund (NDEF). The Committee observed that the Fund is designed to support timely and effective drought response through a multi-donor financing mechanism domiciled at the National Treasury, which mobilizes resources from the national budget, development partners, the private sector, and global climate finance resources.

2.5. Governance and Public Administration Sector

93. The Justice and Legal Affairs Committee observed that the Judiciary's development budget has increased significantly by Kshs. 1.1 billion (73.8%), from Kshs. 1.5 billion in FY 2025/26. The proposed development allocation is primarily intended to support the acquisition of an office block in Milimani at a cost of Kshs. 1.2 billion, alongside implementation of several key development projects. These projects include the modernization of the Judiciary ICT systems as part of its digital strategy, acquisition of Security scanners, maintenance of the Supreme Court Building, supply of generators, solar power and batteries, refurbishment of Milimani Courtrooms and chambers, completion of small claims court, refurbishment of Kiambu Law Courts, completion of Kandara Law Court, and construction of Wajir High Court.
94. The Justice and Legal Affairs Committee observed that the IEBC budget has increased largely on account of enhanced allocation in preparation for the 2027 General election. In particular, the budget for the following vote heads were enhanced: voter registration and electoral operations (Kshs. 9.0 billion), Electoral Information and Communication Technology (Kshs. 2.8 billion), delimitation of electoral boundaries (Ksh. 0.63 billion) and voter education and partnerships (Kshs. 1.1 billion). In addition, the Commission was allocated Kshs. 61.7 million for the construction of an office block and a warehouse in Nyandarua and Turkana County respectively. The Committee noted that the IEBC runs one of the most expensive general elections in the world, with the cost of the 2027 general election approximated at Kshs. 74.4 billion.
95. The Committee on Defence expressed concern that the performance of the East African Community (EAC) Department continues to be constrained by a number of challenges, including inadequate funding, persistent non-tariff barriers, the slow pace of decision making arising from gaps and rigidities in the Treaty establishing the EAC, and insufficient staffing at border posts and embassies. These challenges undermine Kenya's ability to fully exploit opportunities available within the East African Community market.
96. The Committee on Interior and National Administration observed that the FY 2026/2027 budget estimates for the State Department for Interior and National Administration of Kshs 55.51 billion exceed the approved BPS ceiling by Kshs. 12.37 billion. The additional allocation is primarily intended to support security operations, payment of Village Elders' stipends, establishment of the National Integrated Security Command and Control System, and other national functions.

3. SUBMISSIONS FROM PUBLIC PARTICIPATION PROCESS

97. Article 201(a) of the Constitution of Kenya requires openness, accountability, and public participation in public finance matters. Further, Article 221(5) mandates the Budget and Appropriations Committee to seek representations from the public during the consideration of budget estimates and to take such views into account when making recommendations to the National Assembly.
98. Pursuant to these constitutional requirements, the Committee conducted public hearings in 16 counties and invited written submissions from members of the public, civil society organizations, professional bodies, and other stakeholders on the FY 2026/27 Budget Estimates. The Committee considered the views received and incorporated some of the priority interventions identified during the public participation process into its recommendations. Details of the funded priorities are contained in the Third Schedule to this Report, while the comprehensive report on public participation is provided in Annex II.

3.1. Overall Fiscal Framework

99. Stakeholders submitted that the budget should be anchored on credible and realistic macro-fiscal assumptions to enhance budget credibility and facilitate effective implementation. They further emphasized the need for stronger parliamentary oversight on the budget process and proposed the rationalization of public expenditure, particularly through curbing the growth of administrative costs while safeguarding allocations for development programmes. They emphasized the adherence to the PFM provision, which requires that development expenditure should account for at least 30 percent of total government expenditure to support long-term economic growth and development.
100. Stakeholders also called for stricter controls on supplementary budgets to minimize deviations from approved budgets and enhance fiscal discipline. They further advocated for improved debt management through the implementation of a credible liability management strategy aimed at containing debt vulnerabilities and ensuring long-term fiscal sustainability.

Committee Observation

101. The Committee has reviewed the Budget Estimates to align expenditure levels with realistic resource projections and to contain non-priority expenditure growth. Through meetings with Departmental Committees, the Committee scrutinized and reallocated non-priority expenditures such as administrative costs, towards development and other core priorities in the budget. The committee has ensured that the development expenditure in the budget estimates is above the 30 percent threshold as per section 15 of the PFM Act.

102. The committee notes that supplementary budgets are submitted and approved in accordance with Article 223 of the Constitution and in cases whereby there is need to align expenditure implementation with available revenue collections. Further, the committee notes the government's commitment to fiscal consolidation and sustainable debt management through prudent borrowing and liability management operations.

3.2. Government Administration

103. Stakeholders submitted that duplication and overlap of functions in government institutions continue to undermine efficiency in public service delivery. They therefore called for a clearer delineation of roles and responsibilities across all public entities, and proposed enhanced intergovernmental coordination and rationalization of functions to enhance accountability, eliminate redundancies and improve value for money.

Committee Observation

104. The Committee in its scrutiny of the budget, ensures there is no duplication of resources and functions by reallocating resources to more needy areas within the budget. This ensures alignment of functions and resources per MDA.

3.3. Youth Empowerment and Youth Enterprise Development Fund

105. Stakeholders submitted that the Youth Enterprise Development Fund (YEDF) services remain centralized and inaccessible to many young people, particularly those residing in rural constituencies. It was further submitted that many youth enterprises face challenges arising from collateral requirements, limited mentorship, inadequate business development support and insufficient financing.
106. In this regard, several stakeholders requested the establishment of constituency-level offices, deployment of constituency officers, increased allocations, digitization of services and support for labour mobility programmes.

Committee Observation

107. The Committee observes that the concerns raised by stakeholders regarding access to the Youth Enterprise Development Fund services are valid, particularly in relation to the concentration of services in urban centres, delays in loan processing and disbursement, limited awareness of available financing products and mentorship. To address this, the committee supports measures aimed at decentralizing YEDF services, including strengthening outreach at the constituency level, leveraging digital platforms to improve access and efficiency and enhancing awareness of available programmes and financing opportunities. To support youth programmes, the Committee has allocated Kshs. 300 million to boost the fund operations.

3.4.Agriculture, Livestock, Agribusiness and MSMEs

108. Stakeholders indicated that youth empowerment and economic transformation initiatives should be more closely linked to productive sectors of the economy, particularly agriculture, livestock, agribusiness and micro, small and medium enterprises (MSMEs) which have significant potential to create employment and income-generating opportunities for young people.
109. Stakeholders further called for increased financing and targeted support for key agricultural value chains, including irrigation farming, horticulture, dairy farming, livestock production, rice farming, poultry farming and other related value chains. They emphasized the need to improve access to affordable credit, expand market opportunities, promote value addition, strengthen business incubation programmes and enhance entrepreneurship development to enable youth-led enterprises to grow and compete effectively.
110. In addition, stakeholders highlighted the importance of supporting youth-owned enterprises operating in digital services, retail trade and transport services. Submissions also underscored the need to strengthen labour mobility opportunities.

Committee Observation

111. The Committee notes that the Budget contains several interventions in all the areas raised by the stakeholders including allocations under BETA, value chain interventions and agriculture. These include fertilizer subsidy with an allocation of Kshs. 18 billion, Kshs. 1 billion for the agribusiness MSME credit scheme, among other key government interventions contained in the budget such as the NYOTA programme.

3.5.Health and Nutrition

112. Stakeholders submitted that sustained financing for Primary Health Care (PHC), Universal Health Coverage (UHC), Community Health Promoters, Primary Care Networks, Social Health Authority reforms (SHA) and child health services is critical to improving health outcomes and expanding access to quality healthcare services.
113. They emphasized the need to maintain adequate funding for maternal, newborn and child health services, immunization programmes and other primary health care interventions. There were concerns regarding workforce shortages, sustainability of health financing, public health preparedness, potential impact of declining donor support and availability of essential medicines.
114. Additionally, stakeholders called for increased investment in pediatric oncology services, school health programmes and digital health systems to strengthen service delivery, improve disease management and enhance the efficiency and accessibility of healthcare services.

115. Stakeholders submitted that nutrition interventions remain fragmented across sectors and noted that the existing budget framework provides limited visibility of nutrition-related expenditures, making it difficult to track resource allocation and assess the adequacy of investments in nutrition programmes.
116. Stakeholders further indicated that funding allocated to nutrition services remains insufficient relative to national needs and emphasized the importance of scaling up interventions aimed at preventing and treating malnutrition.

Committee Observation

117. The budget contains substantial allocations towards health, despite limited resources. Notably, some of the key expenditures in this budget under the health sector include: UHC health care workers transition with Kshs. 8.9 billion, Primary Health Care Fund Kshs. 18 billion, emergency chronic and critical illnesses fund with Kshs. 4 billion and blood transfusion services with Kshs. 600 million.

3.6. Child Protection

118. Stakeholders submitted that child protection services and child welfare programmes continue to face significant funding constraints, particularly at the sub-county level where limited operational resources affect the delivery of essential child welfare and protection services. They noted that inadequate staffing within the Department of Children Services has hindered the effective implementation of child protection programmes, case management and response mechanisms for vulnerable children.
119. Stakeholders further submitted that preventive child protection interventions remain underfunded, including the implementation of the National Positive Parenting Programme, which is intended to strengthen family support systems. In addition, concerns were raised regarding the shortage of rescue, rehabilitation and temporary shelter facilities for vulnerable children, as well as inadequate investment in child protection infrastructure and related support services.

Committee Observation

120. The committee acknowledges the concerns raised regarding funding constraints staffing shortages and inadequate operational resources within child protection services. In this regard, the committee emphasizes the need for sustained investment in child protection programmes, strengthening the capacity of the Department of Children Services and improving access to rescue rehabilitation and reintegration services for vulnerable children. Additionally, the Committee has allocated Kshs. 503 million for Child Welfare Society and Kshs 50 million to National Council for Children Services (NCCS) both under the State Department for Children Services to support and upscale child protection measures.

3.7. Social Protection

121. Stakeholders submitted that the Cash Transfer for Orphans and Vulnerable Children programme has not expanded sufficiently to meet the growing number of eligible beneficiaries requiring support. They further noted that assistance provided to persons with severe disabilities remains inadequate in light of increasing needs and emphasized the absence of structured programmes to support caregivers who play a critical role in the welfare of vulnerable persons.
122. They also highlighted the increasing vulnerability of households to climate-related shocks, including droughts, floods, and other extreme weather events which have heightened food insecurity and economic hardship among at-risk populations. In this regard, they called for the strengthening of anticipatory action mechanisms, disaster preparedness measures, and the expansion of social assistance programmes to improve resilience among vulnerable households.
123. Additionally, concerns were raised regarding operational challenges facing social development field offices across the country, citing inadequate facilitation, limited mobility and insufficient resources which constrain service delivery.

Committee Observation

124. The committee acknowledges that the adequacy of beneficiary coverage and programme financing remains a key consideration in ensuring that social protection interventions effectively reach eligible beneficiaries. The committee further notes the need to strengthen support systems for caregivers and enhance the responsiveness of social protection to emerging risks, including those arising from climate change and other shocks. Additionally, the budget contains resources Kshs. 8.9 billion as transfers for OVC and Kshs. 25 billion as cash transfers to older persons.

3.8. Water, Sanitation and Hygiene

125. Stakeholders submitted that funding for sanitation and hygiene interventions remains inadequate to meet existing needs and support the achievement of public health objectives. They emphasized the need for increased investments in key areas such as infection prevention and control, healthcare waste management and climate-resilient WASH infrastructure.
126. Stakeholders further noted that WASH facilities in schools and health institutions remains vulnerable to climate-related shocks. They therefore called for targeted investments to improve the resilience, reliability and sustainability of WASH services in these critical public facilities.

Committee Observation

127. The committee observes the need to upscale investments in climate-resilient infrastructure to ensure uninterrupted access to safe water and sanitation services during periods of climate related emergencies. Additionally, resources have been

allocated under the Ministry for Water and Sanitation and the Ministry for Environment, Climate Change and Forestry to address these emerging concerns.

3.9.Education

128. Stakeholders submitted that persistent teacher shortages, inadequate school infrastructure and insufficient capitation continue to undermine the quality of education and negatively affect learning outcomes across the country. They noted that many schools face challenges in meeting operational needs due to resource constraints. Further, stakeholders highlighted challenges relating to implementation of the Competency Based Curriculum, school feeding programmes, ICT infrastructure, sports facilities and financing of Early Childhood Development Education and called for increased investment in these areas to improve access, equity and overall quality of education.

Committee Observation

129. The Committee notes that education has the highest funding in the budget and it continues to be a priority for the government. The funding is intended to support critical areas such as infrastructure development, capitation and teacher recruitment in line with the Competency Based Education.

3.10. Environment and Climate Change

130. Stakeholders submitted that the increasing frequency and intensity of climate-related shocks continue to adversely affect vulnerable households, educational institutions, and community infrastructure. They emphasized the need for climate-resilient public investments, rainwater harvesting systems and environmental conservation programmes. These interventions are necessary to strengthen community resilience, improve water security and mitigate the adverse effects of climate change.

Committee Observation

131. The Committee notes that there are existing climate change interventions funded in the budget, ranging from mitigation, adaptation and building resilience, spanning across government agencies. This includes targeted interventions that support communities and local communities to enhance their resilience against climate change such as the Financing Locally Led Climate Action programme that has an allocation of Ksh. 8.9 billion.

3.11. Lands, Roads and Transport

132. Stakeholders submitted that there is need for implementation of historical land injustice recommendations and compensation. It was submitted that delays have been experienced in implementation of the National Land Commission findings and compensation processes.

133. Stakeholders submitted that poor road infrastructure limits access to markets, schools, health facilities and economic opportunities. They requested improvement of local road networks and construction of supporting transport infrastructure.

Committee Observation

134. To address the aforementioned issues, the budget contains an allocation amounting to Kshs. 435 million for compulsory land acquisition. Equally for FY 2026/27, the government targets to settle over 400 historical land disputes.

135. The budget will allocate over Kshs. 176.86 billion for road construction and maintenance. The government also mobilized over Kshs. 120 billion through the securitization process to cater for pending bills in roads and enable resumption of works on the stalled road projects.

3.12. Governance and Public Participation

136. It was submitted that linkages between planning, budgeting and reporting remain weak and that visibility of child-focused spending should be enhanced.

137. Stakeholders further called for stronger expenditure oversight, results-based budgeting, child participation in budget processes, improved public access to budget information and enhanced fiscal discipline.

Committee Observation

138. Parliament will endeavor to ensure oversight of the entire PFM cycle ie. Budget preparation, approval, execution and audit. Specifically, the gap between audit and how that informs budget preparation will be enhanced.

4. SUBMISSIONS BY STAKEHOLDERS

4.1.Submissions by the Office of the Auditor General

139. The Office of the Auditor-General (OAG) submitted that, in the current FY 2025/2026, the Office has a budget allocation of Kshs. 8,689,032,880, comprising Kshs. 8,359,032,880 and Kshs. 330 million under the Recurrent and Development votes, respectively. The Office further reported that total expenditure incurred to date amounts to Kshs. 7,134,534,547, representing 82 per cent of the approved budget allocation.
140. The OAG submitted that the audit scope for the Office has continued to expand over the years due to the growth of government programmes and the increasing size of the national budget. The Office further noted that new entities continue to be established to address emerging service delivery needs. In addition, some entities that were previously audited under their respective Ministries, Departments and Agencies or county governments have since become self-accounting entities and now prepare separate financial statements that require independent audits. These include Level 4 and Level 5 hospitals, TVET institutions, and public secondary schools.
141. The OAG submitted that the Office achieved a 100 per cent target in the audit of financial statements for all entities except public secondary schools by December 2025. The Office noted that challenges in auditing schools and TVET institutions could be addressed by aligning their reporting timelines with the academic calendar and the capitation funding model adopted by the Ministry of Education, and appealed to Parliament to consider revising the reporting period for schools to December each year.
142. The OAG submitted that in the 2026 BPS, the Office had been allocated Kshs. 8.776 billion, comprising Kshs. 8.476 billion and Kshs. 300 million under the Recurrent and Development votes, respectively. In the FY 2026/2027 Revenue and Expenditure Estimates, the allocation increased to Kshs. 9.829 billion, comprising Kshs. 9.526 billion for Recurrent expenditure and Kshs. 303 million for Development expenditure. The Office further noted that the recurrent allocation represents an increase of Kshs. 1.050 billion compared to the BPS allocation, mainly to support enhanced audit operations, clearance of arrears, recruitment and remuneration of additional staff, and implementation of the revised remuneration structure for the Office.
143. The OAG submitted that in the FY 2026/2027 Revenue and Expenditure Estimates, the Office has been allocated Kshs. 9.83 billion against the estimated requirements of Kshs. 12.44 billion, resulting in a funding deficit of Kshs. 2.61 billion, comprising Kshs. 2.11 billion under Recurrent expenditure and Kshs. 500 million under Development expenditure. The Office noted that the shortfall is likely to adversely affect the implementation of planned audit programmes and appealed to the Committee to

revisit the allocation and address the funding gap to enable the effective execution of its constitutional oversight mandate.

144. The OAG submitted that the Public Accounts Committee of the National Assembly had recommended amendment of the Public Audit Act, 2015, to guarantee the Office funding equivalent to at least 0.5 per cent of national government revenue to safeguard its independence and ensure predictability. The Office noted that although Parliament adopted the recommendation, it is yet to be implemented, and appealed for its inclusion in the Public Audit Act Amendment Bill, 2025.

4.2.Submission by the Parliamentary Service Commission

145. The Parliamentary Service Commission (PSC) is established under Article 127 of the Constitution and is mandated to provide services and facilities for the efficient and effective functioning of Parliament. The Commission is also responsible for preparing annual expenditure estimates for the Parliamentary Service, submitting them to the National Assembly for approval, and exercising budgetary control.
146. The Commission submitted that the resource requirements for the Legislative Sector for FY 2026/2027 have been derived from costed activities contained in the respective votes' work plans. The Commission further noted that these activities are anchored on the PSC 2019–2030 Strategic Plan, which guides the implementation of its long-term institutional priorities and ongoing reforms within the Legislative Sector. In this regard, the cumulative resource requirement for the period was estimated at Kshs. 66.692 billion, reflecting the total funding needed to support the planned programmes and ensure effective delivery of parliamentary services and functions.
147. The PSC submitted that its proposed budget estimates for the FY 2026/2027 amount to Kshs. 66.692 billion, compared to the approved 2026 Budget Policy Statement ceiling of Kshs. 50.782 billion. This results in a financing gap of Kshs. 15.91 billion, which the Commission indicated would constrain the full implementation of its planned activities and programmes under the Legislative Sector.
148. The Commission noted that it continues to collaborate with and comply with the National Treasury guidelines and timelines, including preparation and publication of the Sector Report. At the same time, the Commission noted that it ensures compliance with Section 37(3) of the Public Finance Management Act, which requires it to submit its budget estimates to the National Assembly independently.
149. The Commission requested the Committee to consider availing additional resources to bridge the identified funding gap in the proposed budget estimates. The Commission noted that the additional funding is necessary to support the full implementation of its planned programmes and activities under the Legislative Sector, enhance service delivery within Parliament, and ensure effective execution of its constitutional mandate.

5. OBSERVATIONS AND RECOMMENDATIONS BY THE COMMITTEE

5.1.Key Observations

150. Having considered the above extensive deliberations, including submissions from the departmental committees, key stakeholders and members of the public, the Committee wishes to highlight the following key observations:

- i. **Economic Growth:** The Committee noted that economic growth over the last two years has remained below the Government's projected growth rate of 5 percent for 2026. This performance highlights the need to enhance the efficiency and effectiveness of government programmes and public expenditure in order to stimulate economic expansion, support private sector growth, and accelerate job creation.
- ii. **Revenue Projections:** The Committee observed that total revenue and grants are projected to grow by 6 percent, from Ksh. 3,464.0 billion in FY 2025/26 to Ksh. 3,673.4 billion in FY 2026/27. The moderate growth projection reflects a cautious and realistic approach to revenue forecasting aimed at minimizing revenue shortfalls that could adversely affect budget implementation and fiscal sustainability.
- iii. **Expenditure Outlook:** The Committee observed that total expenditure is projected to grow by 2.7 percent, from Ksh. 4,695.0 billion in FY 2025/26 to Ksh. 4,819.9 billion in FY 2026/27. This reflects a deliberate effort by the Government to ensure that expenditure growth remains lower than revenue growth in order to enhance fiscal sustainability and contain the budget deficit. The Committee further noted that service delivery is expected to improve through ongoing Public Financial Management reforms, including the adoption of the electronic Government Procurement (e-GP) system, which is aimed at enhancing efficiency, transparency, and value for money in public spending.
- iv. **Fiscal Deficit:** The Committee observed that the fiscal deficit is projected to decline from 6.4 percent of GDP in FY 2025/26 to 5.4 percent of GDP in FY 2026/27. The reduction in the deficit is expected to arise from improved revenue administration, moderated expenditure growth, and enhanced efficiency in public spending. However, the Committee emphasized the need to maintain fiscal discipline throughout the financial year to ensure that the projected fiscal consolidation targets are achieved.
- v. **National Infrastructure Fund:** The Committee noted that the National Infrastructure Fund is intended to ease pressure on infrastructure financing from the normal budgetary process by providing an alternative mechanism for funding strategic development projects. The Committee underscored the need to fully

operationalize the Fund to reduce reliance on exchequer financing, contain the fiscal deficit, and minimize the need for additional public borrowing.

- vi. **Domestic Interest Rates:** The Committee observed that the gradual decline in domestic interest rates is expected to lower the cost of government borrowing domestically and reduce exposure to external borrowing risks, particularly exchange rate volatility. However, the Committee emphasized the need to ensure that increased domestic borrowing does not crowd out private sector access to credit required to support investment, enterprise growth, and overall economic expansion.
- vii. **Inflation Rate:** The Committee noted that risks to inflation remain elevated in view of the global geopolitical dynamics and disruptions in supply chains. This poses significant risks to the implementation of the FY 2026/27 Budget by increasing the cost of government operations, infrastructure projects, and public service delivery. Elevated inflation may also weaken household purchasing power, constrain economic activity, and negatively affect revenue performance. Hence, there is need for prudent macroeconomic management, including sound fiscal and monetary policies, to contain inflationary pressures, safeguard macroeconomic stability, and support effective budget implementation.
- viii. **Equalisation Fund:** The Committee noted that the allocation to the Equalisation Fund in the FY 2026/27 Estimates is Ksh. 9.6 billion. However, based on Parliament's approval of the most recent audited and approved revenue for FY 2022/23 amounting to Ksh. 2,050 billion, the statutory requirement of 0.5 percent is not fully met, resulting in a shortfall of Ksh. 648.4 million.
- ix. **Youth Empowerment:** The Committee observed that youth empowerment remains a critical priority that requires sustained policy attention and adequate resource allocation. There is a need for decentralization of youth-focused programmes to the constituency level as well as enhancing the allocation to the Youth Enterprise Development Fund. This will enhance access to affordable credit and entrepreneurship support.
- x. **Trade Coordination:** The Committee noted that several MDAs are coordinating international trade initiatives, resulting in fragmented interventions, duplication of efforts, and inefficiencies that have not yielded meaningful benefits for the country. The lack of a harmonized and centralized framework for trade promotion and market access limits the country's ability to fully exploit regional and international trade opportunities. The Committee therefore underscores the need for key ministries, namely the Ministry of Industry, Trade and Investments, the Ministry of Foreign and Diaspora Affairs and the Ministry of East Africa Community, to coordinate matters of regional and international trade including a harmonized funding framework for trade initiatives.

- xi. **Reimbursement of SHA claims:** The Committee observed that there is need for the Ministry of Health and the Social Health Authority to institute a predictable and time-bound claim reimbursement mechanism for healthcare facilities, with priority given to public health institutions that rely heavily on SHA reimbursements as AIA. The Committee further observed that the timely settlement of all verified claims within stipulated timelines is necessary to prevent disruption of healthcare service delivery and eradicate operational challenges in public health facilities.
- xii. **Election Preparedness:** The Committee emphasized the importance of the IEBC to use the resources that have been allocated for the timely procurement of electoral materials and technology, the strengthening of voter registration and civic education programmes, and the enhancement of institutional capacity to guarantee public confidence and the effective delivery of the electoral process.
- xiii. **Village Elders:** The Committee appreciated the provision of a stipend to village elders, noting that it addresses a long-standing concern regarding the welfare and recognition of grassroots administrators who play a critical role in community mobilization, conflict resolution, and support for government programmes at the local level.
- xiv. **Confirmation of JSS Teachers:** The Committee observed that the estimates have provided resources for the confirmation of 20,000 intern teachers to permanent and pensionable terms, promotion of at least 30,000 teachers, and implementation of the second phase of the 2025–2029 Collective Bargaining Agreement (CBA). The Committee noted that these interventions are expected to address existing staffing gaps in schools, enhance teacher motivation through career progression, improve job security, and promote stability and efficiency in the education sector.
- xv. **Fertilizer Subsidy Programme:** The Committee noted that, in an effort to enhance farmer incomes and strengthen food security, the allocation to the fertilizer subsidy programme has been increased to KSh. 18 billion to fully meet the anticipated demand. The Committee further observed that, following the success of the fertilizer subsidy initiative, a seed subsidy programme has also been introduced to complement the intervention. However, there is need to address the post-harvest component of the value chains to improve agricultural productivity and support sustainable food production across the country.

5.2. Non-financial recommendations

151. After deliberations, the committee made the following non-financial recommendations:

- i. That, by 30th December 2026, the National Treasury provides an assessment of the fiscal implications for county governments arising from intergovernmental agreements between the national and county governments that require counties to provide counterpart funding. This assessment should clearly outline the extent of county financial obligations, associated fiscal risks, and potential impacts on county budget sustainability.
- ii. That, by 30th December 2026, the Auditor-General undertakes a special audit of the financial and payroll records of the Public Service Internship Programme (PSIP). This audit is intended to address persistent challenges experienced since the programme's inception, including payroll inconsistencies, delays in stipend payments, and weaknesses in financial management and accountability systems, with a view to strengthening governance and ensuring effective implementation of the programme for the continued benefit of Kenyan youth. The audit report shall be submitted to Parliament for consideration. Additionally, the funds allocated to the PSIP programme should only be applied for the payment of stipends and not for operational expenses.
- iii. That, by 30th September 2026, the National Treasury in consultation with the State Department for Petroleum undertakes a review of the Petroleum Development Levy (PDL) and its usage in fuel price stabilization. This review should include a framework for sustainable fuel price stabilization, clear expenditure thresholds, forecasting of fuel price shocks, and enhanced accountability and reporting mechanisms.
- iv. That, by December 2026, the National Treasury, in consultation with the State Department for Energy and the Kenya Revenue Authority, undertake a comprehensive audit and reconciliation of the VAT self-assessment tax liabilities relating to the Lake Turkana Wind Power Project, including verification of the legal status, dispute resolution status, and potential fiscal exposure.

5.3. Financial Recommendations

152. Based on the deliberations and taking into consideration the fiscal responsibility principles, the Committee recommends that this House resolves:

i) Current Expenditure

That the current expenditure for FY 2026/27 be approved at **Ksh. 2,078,996,468,734** in the votes and programmes presented in the First and Second Schedules as per the justifications provided.

ii) Capital Expenditure

That the capital expenditure for FY 2026/27 be approved at **Ksh. 851,219,544,450** in the votes and programmes presented in the First and Second Schedules as per the justifications provided.

iii) **Total Expenditure**

That the total budget estimates for FY 2026/27 be approved at **Ksh. 2,930,216,013,184** in the votes and programmes presented in the First and Second Schedules as per the justifications provided.

iv) **Total Revenue**

That, Total Revenue for FY 2026/27, comprising Ordinary Revenue and Appropriations in Aid, be approved at **Ksh. 3,630,572,000,000**

v) **Allocation for Parliament**

That the budget allocation for Parliament for FY 2026/27 be approved at **Ksh. 50,982,043,962.**

vi) **Allocation for the Judiciary and Judicial Service Commission**

That the budget allocation for the Judiciary and Judicial Service Commission for FY 2026/27 be approved at **Ksh. 30,381,825,973.**

vii) **Allocation for the Office of the Auditor General**

That the budget allocation for the Office of the Auditor General for FY 2026/27 be approved at **Ksh. 9,829,400,000.**

viii) **Equalisation Fund**

That the budget allocation for the equalisation fund for FY 2026/27 be approved at **Ksh. 10,251,170,425.**

ix) **Report and Recommendations**

That the Report and the Recommendations of the Budget and Appropriations Committee on the Budget Estimates for the National Government, the Judiciary, and Parliament for Financial Year 2026/27 be approved.

x) **Basis of the Appropriation Bill**

That the First and Second Schedules of this report form the basis of the FY 2026/27 Appropriation Bill.

SIGNED

HON. SAMUEL ATANDI, CBS, M.P.

CHAIRPERSON, THE BUDGET AND APPROPRIATIONS COMMITTEE

DATE: 02 JUN 2026

DAY

02 06 2026

TUESDAY

TABLED BY:

CLERK-AT-THE-TABLE:

HON. SAMUEL ATANDI, CBS, M.P.
(CHAIRPERSON)

DATE

IMZORU MWALE, HSC

REPORT OF THE BUDGET AND APPROPRIATIONS COMMITTEE ON
FY 2026/27 ESTIMATES OF REVENUE AND EXPENDITURE

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27						
VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27 (Submitted)			BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)	
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES
1011	Executive Office of the President	5,842,616,675	1,311,200,000	7,153,816,675	6,187,616,675	1,311,200,000
	0603000 Government Printing Services	792,237,031	500,000,000	1,292,237,031	792,237,031	500,000,000
	0701000 General Administration Planning and Support Services	2,531,779,470	576,200,000	3,107,979,470	2,631,779,470	576,200,000
	0703000 Government Advisory Services	1,674,268,832	185,000,000	1,859,268,832	1,869,268,832	185,000,000
1012	0770000 Leadership and Coordination of Government Services	844,331,342	50,000,000	894,331,342	894,331,342	50,000,000
	Office of the Deputy President	3,576,436,161	100,000,000	3,676,436,161	3,476,436,161	100,000,000
	0734000 Deputy President Services	3,576,436,161	100,000,000	3,676,436,161	3,476,436,161	100,000,000
	Office of the Prime Cabinet Secretary	839,790,954	-	839,790,954	1,139,790,954	-
1013	0755000 Government Coordination and Supervision	839,790,954	-	839,790,954	1,139,790,954	-
	State Department for Parliamentary Affairs	361,201,100	-	361,201,100	361,201,100	-
	0759000 Parliamentary Liaison and Legislative Affairs	82,363,576	-	82,363,576	82,363,576	-
	0760000 Policy Coordination and Strategy	83,568,654	-	83,568,654	83,568,654	-
1016	0761000 General Administration, Planning and Support Services	195,268,870	-	195,268,870	195,268,870	-
	State Department for Cabinet Affairs	269,386,723	-	269,386,723	269,386,723	-
	0758000 Cabinet Affairs Services	269,386,723	-	269,386,723	269,386,723	-
	State House	12,616,798,513	1,027,000,000	13,643,798,513	12,416,798,513	1,027,000,000
1017	0704000 State House Affairs	12,616,798,513	1,027,000,000	13,643,798,513	12,416,798,513	1,027,000,000
	State Department for National Government Coordination	1,062,305,141	-	1,062,305,141	1,232,305,141	-
	0755000 Government Coordination and Supervision	1,062,305,141	-	1,062,305,141	1,232,305,141	-
	State Department for Correctional Services	41,696,778,650	1,022,400,000	42,719,178,650	41,581,778,650	1,062,400,000
1023	0623000 General Administration, Planning and Support Services	787,720,845	100,000,000	887,720,845	787,720,845	100,000,000
	0627000 Prison Services	38,688,143,433	782,630,000	39,470,773,433	38,563,143,433	782,630,000
	0628000 Probation & After Care Services	2,220,914,372	139,770,000	2,360,684,372	2,230,914,372	179,770,000

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27							
VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27 (Submitted)			BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1024	State Department for Immigration and Citizen Services	13,428,854,462	12,457,000,000	25,885,854,462	13,428,854,462	12,457,000,000	25,885,854,462
	0605000 Migration & Citizen Services	5,827,904,605	7,441,070,000	13,268,974,605	5,827,904,605	7,441,070,000	13,268,974,605
	0626000 Population Management Services	6,277,040,698	4,715,930,000	10,992,970,698	6,277,040,698	4,715,930,000	10,992,970,698
	0631000 General Administration and Planning	1,323,909,159	300,000,000	1,623,909,159	1,323,909,159	300,000,000	1,623,909,159
1025	National Police Service	144,187,751,328	2,813,900,000	147,001,651,328	144,359,471,328	3,050,900,000	147,410,371,328
	0601000 Policing Services	144,187,751,328	2,813,900,000	147,001,651,328	144,359,471,328	3,050,900,000	147,410,371,328
1026	State Department for Internal Security & National Administration	45,846,346,444	9,659,295,454	55,505,641,898	54,151,346,444	9,835,495,454	63,986,841,898
	0629000 General Administration and Support Services	19,596,521,199	8,680,000,000	28,276,521,199	27,771,521,199	8,680,000,000	36,451,521,199
	0630000 Policy Coordination Services	1,693,234,857	80,000,000	1,773,234,857	1,823,234,857	80,000,000	1,903,234,857
	0632000 National Government Field Administration Services	24,556,590,388	899,295,454	25,455,885,842	24,556,590,388	1,075,495,454	25,632,085,842
1032	State Department for Devolution	1,377,677,757	10,619,300,000	11,996,977,757	1,462,677,757	10,759,300,000	12,221,977,757
	0712000 Devolution Services	1,377,677,757	10,619,300,000	11,996,977,757	1,462,677,757	10,759,300,000	12,221,977,757
1033	State Department for Special Programmes	644,259,192	165,000,000	809,259,192	1,294,259,192	165,000,000	1,459,259,192
	0776000 Disaster Risk Management	644,259,192	165,000,000	809,259,192	1,294,259,192	165,000,000	1,459,259,192
1036	State Department for ASALs and Regional Development	7,391,859,311	3,524,036,362	10,915,895,673	7,451,859,311	4,432,036,362	11,883,895,673
	0733000 Accelerated ASAL Development	5,107,074,673	1,929,036,362	7,036,111,035	5,107,074,673	2,234,036,362	7,341,111,035
	0743000 General Administration, Planning and Support Services	362,519,302	-	362,519,302	362,519,302	-	362,519,302
	1013000 Integrated Regional Development	1,922,265,336	1,595,000,000	3,517,265,336	1,982,265,336	2,198,000,000	4,180,265,336
1041	Ministry of Defence	239,379,196,784	10,634,400,000	250,013,596,784	241,513,196,784	10,634,400,000	252,147,596,784
	0801000 Defence	224,007,100,000	10,334,400,000	234,341,500,000	225,141,100,000	10,334,400,000	235,475,500,000
	0802000 Civil Aid	335,000,000	-	335,000,000	335,000,000	-	335,000,000
	0803000 General Administration, Planning and Support Services	3,177,696,784	-	3,177,696,784	3,177,696,784	-	3,177,696,784
	0806000 Defence Industrialization	11,859,400,000	300,000,000	12,159,400,000	12,859,400,000	300,000,000	13,159,400,000

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27							
VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27 (Submitted)			BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1053	State Department for Foreign Affairs	24,471,908,602	2,356,300,000	26,828,208,602	24,269,908,602	2,356,300,000	26,626,208,602
	0714000 General Administration Planning and Support Services	3,766,531,792	243,100,000	4,009,631,792	3,655,531,792	243,100,000	3,898,631,792
	0715000 Foreign Relation and Diplomacy	20,489,188,598	1,913,200,000	22,402,388,598	20,398,188,598	1,913,200,000	22,311,388,598
	0741000 Economic and Commercial Diplomacy	50,985,040	-	50,985,040	50,985,040	-	50,985,040
	0742000 Foreign Policy Research, Capacity Development and Technical Cooperation	165,203,172	200,000,000	365,203,172	165,203,172	200,000,000	365,203,172
1054	State Department for Diaspora Affairs	817,268,920	-	817,268,920	817,268,920	-	817,268,920
	0752000 Management of Diaspora Affairs	817,268,920	-	817,268,920	817,268,920	-	817,268,920
1064	State Department for Technical Vocational Education and Training	49,816,164,346	8,147,049,447	57,963,213,793	49,886,164,346	8,603,143,407	58,489,307,753
	0505000 Technical Vocational Education and Training	48,537,205,862	8,147,049,447	56,684,255,309	48,607,205,862	8,603,143,407	57,210,349,269
	0507000 Youth Training and Development	69,566,074	-	69,566,074	69,566,074	-	69,566,074
	0508000 General Administration, Planning and Support Services	1,209,392,410	-	1,209,392,410	1,209,392,410	-	1,209,392,410
	State Department for Higher Education	155,188,369,997	8,937,578,570	164,125,948,567	155,325,876,037	8,587,578,570	163,913,454,607
1065	0504000 University Education	154,875,635,043	8,937,578,570	163,813,213,613	154,885,635,043	8,587,578,570	163,473,213,613
	0508000 General Administration, Planning and Support Services	312,734,954	-	312,734,954	440,240,994	-	440,240,994
	State Department for Basic Education	117,985,741,227	17,350,154,541	135,335,895,768	118,185,741,227	18,369,154,541	136,554,895,768
	0501000 Primary Education	12,286,367,066	9,581,154,541	21,867,521,607	12,286,367,066	10,088,154,541	22,374,521,607
	0502000 Secondary Education	86,650,999,883	7,444,000,000	94,094,999,883	84,550,999,883	7,956,000,000	92,506,999,883
1066	0503000 Quality Assurance and Standards	13,925,731,241	325,000,000	14,250,731,241	16,025,731,241	325,000,000	16,350,731,241
	0508000 General Administration, Planning and Support Services	5,122,643,037	-	5,122,643,037	5,322,643,037	-	5,322,643,037
	State Department for Science, Innovation and Research	1,256,127,567	-	1,256,127,567	1,256,127,567	-	1,256,127,567
	0506000 Research, Science, Technology and Innovation	1,256,127,567	-	1,256,127,567	1,256,127,567	-	1,256,127,567
	The National Treasury	80,641,819,512	51,825,913,725	132,467,733,237	77,560,819,512	45,317,913,725	122,878,733,237
1071	0717000 General Administration Planning and Support Services	69,567,833,470	5,641,000,000	75,208,833,470	66,717,833,470	4,891,000,000	71,608,833,470
	0718000 Public Financial Management	8,620,356,024	30,598,163,725	39,218,519,749	8,349,356,024	24,627,163,725	32,976,519,749

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27							
VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27 (Submitted)			BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
	0719000 Economic and Financial Policy Formulation and Management	1,725,706,338	15,499,750,000	17,225,456,338	1,765,706,338	15,799,750,000	17,565,456,338
	0720000 Market Competition	727,923,680	87,000,000	814,923,680	727,923,680	-	727,923,680
	State Department for Economic Planning	3,941,586,715	62,526,900,000	66,468,486,715	4,700,586,715	61,995,900,000	66,696,486,715
1072	07710000 Monitoring and Evaluation Services	192,333,960	206,000,000	398,333,960	192,333,960	56,000,000	248,333,960
	0707000 National Statistical Information Services	1,039,739,000	469,800,000	1,509,539,000	1,039,739,000	98,800,000	1,138,539,000
	0709000 General Administration Planning and Support Services	601,135,730	-	601,135,730	1,090,135,730	-	1,090,135,730
	077400 Macro-economic Policy, National Planning and Research	1,491,526,919	13,000,000	1,504,526,919	1,591,526,919	3,000,000	1,594,526,919
	077500 Sectoral & Intergovernmental Development Planning Coordination	616,851,106	61,838,100,000	62,454,951,106	786,851,106	61,838,100,000	62,624,951,106
	State Department for Investments and Assets Management	2,933,981,055	1,577,700,000	4,511,681,055	3,433,981,055	322,700,000	3,756,681,055
1073	0777000 Public Investment & Portfolio Management	816,063,822	1,125,000,000	1,941,063,822	816,063,822	-	816,063,822
	0778000 Public Pensions & Retirement Benefits Management	20,376,395	102,700,000	123,076,395	20,376,395	42,700,000	63,076,395
	0779000 Government Assets Management	1,346,389,540	350,000,000	1,696,389,540	1,846,389,540	280,000,000	2,126,389,540
	0780000 General Administration, Planning and Support Services	751,151,298	-	751,151,298	751,151,298	-	751,151,298
	State Department for Medical Services	108,580,722,340	24,392,205,635	132,972,927,975	107,731,922,340	26,920,005,635	134,651,927,975
1082	0402000 National Referral & Specialized Services	66,825,785,267	7,415,205,635	74,240,990,902	67,068,785,267	9,240,205,635	76,308,990,902
	0410000 Curative & Reproductive Maternal New Born Child Adolescent Health RMNCAH	2,056,147,399	16,388,000,000	18,444,147,399	2,326,147,399	17,194,800,000	19,520,947,399
	0411000 Health Research and Innovations	3,454,205,317	539,000,000	3,993,205,317	3,504,205,317	455,000,000	3,959,205,317
	0412000 General Administration	36,244,584,357	50,000,000	36,294,584,357	34,832,784,357	30,000,000	34,862,784,357
	State Department for Public Health and Professional Standards	33,393,675,233	9,171,290,908	42,564,966,141	33,289,675,233	9,522,290,908	42,811,966,141
1083	0406000 Preventive and Promotive Health Services	6,263,858,691	8,152,080,000	14,415,938,691	6,379,858,691	8,212,080,000	14,591,938,691
	0407000 Health Resources Development and Innovation	21,449,103,457	732,710,908	22,181,814,365	21,059,103,457	1,073,710,908	22,132,814,365
	0408000 Health Policy, Standards and Regulations	4,805,326,560	236,400,000	5,041,726,560	4,975,326,560	206,400,000	5,181,726,560

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27							
VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27			BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
	0412000 General Administration	875,386,525	50,100,000	925,486,525	875,386,525	30,100,000	905,486,525
1091	State Department for Roads	57,801,955,160	176,860,110,078	234,662,065,238	57,801,955,160	170,769,310,078	228,571,265,238
	0202000 Road Transport	57,801,955,160	176,860,110,078	234,662,065,238	57,801,955,160	170,769,310,078	228,571,265,238
	State Department for Transport	7,026,304,139	56,875,000,000	63,901,304,139	7,226,304,139	57,175,000,000	64,401,304,139
	0201000 General Administration, Planning and Support Services	1,647,289,087	1,850,945,904	3,498,234,991	1,647,289,087	1,600,945,904	3,248,234,991
1092	0203000 Rail Transport	474,015,999	48,843,096,804	49,317,112,803	474,015,999	48,643,096,804	49,117,112,803
	0204000 Marine Transport	25,800,001	5,400,000,000	5,425,800,001	25,800,001	6,150,000,000	6,175,800,001
	0216000 Road Safety	4,879,199,052	780,957,292	5,660,156,344	5,079,199,052	780,957,292	5,860,156,344
1093	State Department for Shipping and Maritime Affairs	4,996,021,665	1,851,000,000	6,847,021,665	5,136,021,665	1,851,000,000	6,987,021,665
	0220000 Shipping and Maritime Affairs	4,996,021,665	1,851,000,000	6,847,021,665	5,136,021,665	1,851,000,000	6,987,021,665
	State Department for Housing & Urban Development	5,520,899,845	132,747,451,961	138,268,351,806	5,620,899,845	132,662,451,961	138,283,351,806
1094	0102000 Housing Development and Human Settlement	4,474,853,377	113,575,539,946	118,050,393,323	4,574,853,377	113,490,539,946	118,065,393,323
	0105000 Urban and Metropolitan Development	524,973,441	19,171,912,015	19,696,885,456	524,973,441	19,171,912,015	19,696,885,456
	0106000 General Administration Planning and Support Services	521,073,027	-	521,073,027	521,073,027	-	521,073,027
1095	State Department for Public Works	3,574,453,595	1,704,000,000	5,278,453,595	3,574,453,595	1,837,000,000	5,411,453,595
	0103000 Public Buildings	801,580,696	635,570,000	1,437,150,696	801,580,696	654,560,000	1,456,140,696
	0104000 Ocean, Rivers & Lakes Ecosystem Infrastructure	117,015,769	976,430,000	1,093,445,769	117,015,769	1,090,440,000	1,207,455,769
	0106000 General Administration Planning and Support Services	388,887,734	-	388,887,734	388,887,734	-	388,887,734
	0218000 Regulation and Development of the Construction Industry	2,266,969,396	92,000,000	2,358,969,396	2,266,969,396	92,000,000	2,358,969,396
1097	State Department for Aviation and Aerospace Development	13,281,221,138	630,994,444	13,912,215,582	13,281,221,138	650,994,444	13,932,215,582
	0205000 Aviation and Aerospace Development	13,281,221,138	630,994,444	13,912,215,582	13,281,221,138	650,994,444	13,932,215,582
	State Department for Irrigation	987,677,200	8,288,361,083	9,276,038,283	987,677,200	12,291,861,083	13,279,538,283
	1014000 Irrigation and Land Reclamation	-	520,361,083	520,361,083	-	1,060,361,083	1,060,361,083

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27							
VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27			BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1104	1023000 General Administration, Planning and Support Services	251,401,305	100,000,000	351,401,305	251,401,305	60,000,000	311,401,305
	1026000 Irrigation and Drainage Development	625,584,405	6,216,049,216	6,841,633,621	625,584,405	9,719,549,216	10,345,133,621
	1027000 Land Reclamation and Climate Resilience Irrigation Development	110,691,490	1,451,950,784	1,562,642,274	110,691,490	1,451,950,784	1,562,642,274
	State Department for Water & Sanitation	8,524,625,447	47,955,645,997	56,480,271,444	8,684,625,447	52,694,145,997	61,378,771,444
1109	1001000 General Administration, Planning and Support Services	822,895,391	150,000,000	972,895,391	882,895,391	150,000,000	1,032,895,391
	1004000 Water Resources Management	2,004,944,264	4,495,000,000	6,499,944,264	2,004,944,264	4,945,000,000	6,949,944,264
	1017000 Water and Sewerage Infrastructure Development	5,329,541,786	41,671,800,000	47,001,341,786	5,429,541,786	45,960,300,000	51,389,841,786
	1015000 Water Storage and Flood Control	367,244,006	1,638,845,997	2,006,090,003	367,244,006	1,638,845,997	2,006,090,003
1112	State Department for Lands and Physical Planning	5,737,500,000	10,140,000,000	15,877,500,000	5,737,500,000	11,355,000,000	17,092,500,000
	0101000 Land Policy and Planning	4,316,629,398	9,371,500,000	13,688,129,398	4,316,629,398	10,571,500,000	14,888,129,398
	0121000 Land Information Management	67,011,382	768,500,000	835,511,382	67,011,382	783,500,000	850,511,382
	0122000 General Administration, Planning and Support Services	1,353,859,220	-	1,353,859,220	1,353,859,220	-	1,353,859,220
1122	State Department for Information Communication Technology & Digital Economy	3,443,884,217	9,331,900,000	12,775,784,217	3,813,884,217	8,849,900,000	12,663,784,217
	0207000 General Administration Planning and Support Services	420,307,522	-	420,307,522	420,307,522	-	420,307,522
	0210000 ICT Infrastructure Development	1,530,853,496	8,566,713,662	10,097,567,158	1,900,853,496	8,105,713,662	10,006,567,158
	0217000 E-Government & Digital Economy Development	500,228,868	383,178,138	883,407,006	500,228,868	362,178,138	862,407,006
1123	0222000 ICT Security & Data Protection Services	992,494,331	382,008,200	1,374,502,531	992,494,331	382,008,200	1,374,502,531
	State Department for Broadcasting & Telecommunications	6,018,233,389	397,439,754	6,415,673,143	6,383,233,389	397,439,754	6,780,673,143
	0207000 General Administration Planning and Support Services	245,069,157	-	245,069,157	245,069,157	-	245,069,157
	0208000 Information and Communication Services	5,453,764,232	347,439,754	5,801,203,986	5,818,764,232	347,439,754	6,166,203,986
1132	0209000 Mass Media Skills Development	319,400,000	50,000,000	369,400,000	319,400,000	50,000,000	369,400,000
	State Department for Sports	3,488,048,975	28,758,880,000	32,246,928,975	3,758,048,975	28,638,880,000	32,396,928,975
	0901000 Sports	3,488,048,975	28,758,880,000	32,246,928,975	3,758,048,975	28,638,880,000	32,396,928,975

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27							
VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27			BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1134	State Department for Culture, The Arts and Heritage	2,877,743,258	144,040,000	3,021,783,258	3,107,743,258	254,040,000	3,361,783,258
	0902000 Culture / Heritage	1,599,522,919	79,040,000	1,678,562,919	1,759,522,919	149,040,000	1,908,562,919
	0903000 The Arts	239,327,012	-	239,327,012	309,327,012	-	309,327,012
	0904000 Library Services	462,656,209	-	462,656,209	462,656,209	40,000,000	502,656,209
	0905000 General Administration, Planning and Support Services	159,957,641	-	159,957,641	159,957,641	-	159,957,641
1135	0916000 Public Records Management	124,227,229	65,000,000	189,227,229	124,227,229	65,000,000	189,227,229
	0917000 Lottery Control, Licensing and Regulations	292,052,248	-	292,052,248	292,052,248	-	292,052,248
	State Department for Youth Affairs and the Creative Economy	2,587,377,196	3,916,340,000	6,503,717,196	3,437,377,196	3,576,340,000	7,013,717,196
	0221000 Film Development Services	794,888,650	33,530,000	828,418,650	974,888,650	33,530,000	1,008,418,650
	0711000 Youth Empowerment Services	516,691,346	2,515,625,867	3,032,317,213	936,691,346	2,175,625,867	3,112,317,213
1152	0748000 Youth Development Services	649,701,452	1,367,184,133	2,016,885,585	899,701,452	1,367,184,133	2,266,885,585
	0749000 General Administration, Planning and Support Services	626,095,748	-	626,095,748	626,095,748	-	626,095,748
	State Department for Energy	13,292,514,756	18,230,530,908	31,523,045,664	12,792,514,756	22,977,730,908	35,770,245,664
	0211000 General Administration Planning and Support Services	380,308,196	446,000,000	826,308,196	380,308,196	796,000,000	1,176,308,196
	0212000 Power Generation	2,749,232,848	936,000,000	3,685,232,848	2,749,232,848	936,000,000	3,685,232,848
1162	0213000 Power Transmission and Distribution	10,093,282,010	13,704,530,908	23,797,812,918	9,593,282,010	18,101,730,908	27,695,012,918
	0214000 Alternative Energy Technologies	69,691,702	3,144,000,000	3,213,691,702	69,691,702	3,144,000,000	3,213,691,702
	State Department for Livestock	5,514,338,756	6,179,867,722	11,694,206,478	5,865,338,756	6,129,867,722	11,995,206,478
	0112000 Livestock Resources Management and Development	5,514,338,756	6,179,867,722	11,694,206,478	5,865,338,756	6,129,867,722	11,995,206,478
	State Department for the Blue Economy and Fisheries	3,080,965,327	4,747,620,000	7,828,585,327	3,500,965,327	4,827,620,000	8,328,585,327
1166	0111000 Fisheries Development and Management	2,735,470,182	3,906,720,000	6,642,190,182	3,155,470,182	3,886,720,000	7,042,190,182
	0117000 General Administration, Planning and Support Services	224,093,122	-	224,093,122	224,093,122	-	224,093,122
	0118000 Development and Coordination of the Blue Economy	121,402,023	840,900,000	962,302,023	121,402,023	940,900,000	1,062,302,023

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27							
VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27			BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1169	State Department for Agriculture	24,403,734,723	42,968,602,087	67,372,336,810	24,353,734,723	43,092,602,087	67,446,336,810
	0107000 General Administration Planning and Support Services	14,886,118,240	4,347,952,087	19,234,070,327	15,026,118,240	4,621,952,087	19,648,070,327
	0108000 Crop Development and Management	3,876,650,781	38,020,650,000	41,897,300,781	3,876,650,781	37,870,650,000	41,747,300,781
	0109000 Agribusiness and Information Management	141,884,602	-	141,884,602	141,884,602	-	141,884,602
	0120000 Agricultural Research & Development	5,499,081,100	600,000,000	6,099,081,100	5,309,081,100	600,000,000	5,909,081,100
1173	State Department for Cooperatives	5,451,283,347	1,530,760,000	6,982,043,347	5,531,283,347	551,760,000	6,083,043,347
	0304000 Cooperative Development and Management	5,451,283,347	1,530,760,000	6,982,043,347	5,531,283,347	551,760,000	6,083,043,347
	State Department for Trade	3,765,653,038	401,275,600	4,166,928,638	4,845,653,038	416,275,600	5,261,928,638
1174	0310000 Fair Trade Practices And Compliance of Standards	193,567,816	67,508,293	261,076,109	193,567,816	67,508,293	261,076,109
	0311000 International Trade Development and Promotion	1,220,510,704	-	1,220,510,704	1,900,510,704	-	1,900,510,704
	0312000 General Administration, Planning and Support Services	394,833,689	-	394,833,689	394,833,689	-	394,833,689
	0325000 Domestic Trade and Regulation	1,956,740,829	333,767,307	2,290,508,136	2,356,740,829	348,767,307	2,705,508,136
	State Department for Industry	4,287,887,602	4,877,550,000	9,165,437,602	5,107,887,602	3,577,550,000	8,685,437,602
1175	0301000 General Administration Planning and Support Services	583,396,169	-	583,396,169	583,396,169	-	583,396,169
	0320000 Industrial Promotion and Development	2,527,635,733	4,227,550,000	6,755,185,733	3,247,635,733	377,550,000	3,625,185,733
	0321000 Standards and Quality Infrastructure & Research	1,176,855,700	650,000,000	1,826,855,700	1,276,855,700	3,200,000,000	4,476,855,700
1176	State Department for Micro, Small and Medium Enterprises Development	2,038,687,500	3,300,815,000	5,339,502,500	2,388,687,500	3,394,815,000	5,783,502,500
	0316000 Promotion and Development of MSMEs	821,872,137	3,200,815,000	4,022,687,137	821,872,137	3,294,815,000	4,116,687,137
	0317000 Product and Market Development for MSMEs	526,922,441	-	526,922,441	626,922,441	-	626,922,441
	0318000 Digitization and Financial Inclusion for MSMEs	330,950,000	100,000,000	430,950,000	330,950,000	100,000,000	430,950,000
	0319000 General Administration, Planning and Support Services	358,942,922	-	358,942,922	608,942,922	-	608,942,922
1177	State Department for Investment Promotion	1,566,226,723	3,451,026,000	5,017,252,723	1,751,226,723	3,406,026,000	5,157,252,723
	0322000 Investment Development and Promotion	1,566,226,723	3,451,026,000	5,017,252,723	1,751,226,723	3,406,026,000	5,157,252,723

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27							
VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27			BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	(Submitted) GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1184	State Department for Labour and Skills Development	4,504,124,060	1,676,280,000	6,180,404,060	5,116,724,060	1,690,280,000	6,807,004,060
	0910000 General Administration Planning and Support Services	539,833,501	-	539,833,501	839,833,501	-	839,833,501
	0906000 Labour, Employment and Safety Services	1,298,794,778	261,280,000	1,560,074,778	1,611,394,778	75,280,000	1,686,674,778
	0907000 Manpower Development, Industrial Skills & Productivity Management	2,665,495,781	1,415,000,000	4,080,495,781	2,665,495,781	1,615,000,000	4,280,495,781
1185	State Department for Social Protection and Senior Citizen Affairs	30,510,873,004	2,008,000,000	32,518,873,004	30,370,873,004	1,908,000,000	32,278,873,004
	0908000 Social Development and Disability Inclusion	2,533,910,957	108,000,000	2,641,910,957	2,533,910,957	108,000,000	2,641,910,957
	0909000 National Social Safety Net	27,567,773,842	1,900,000,000	29,467,773,842	27,427,773,842	1,800,000,000	29,227,773,842
	0914000 General Administration, Planning and Support Services	409,188,205	-	409,188,205	409,188,205	-	409,188,205
1186	State Department for Children Services	12,170,559,523	740,000,000	12,910,559,523	12,430,559,523	740,000,000	13,170,559,523
	0918000 Child Protection, Rights and Family Support	12,170,559,523	740,000,000	12,910,559,523	12,430,559,523	740,000,000	13,170,559,523
1192	State Department for Mining	2,072,487,964	478,000,000	2,550,487,964	2,272,487,964	478,000,000	2,750,487,964
	1007000 General Administration Planning and Support Services	495,931,405	-	495,931,405	695,931,405	-	695,931,405
	1009000 Mineral Resources Management	986,540,314	203,000,000	1,189,540,314	986,540,314	203,000,000	1,189,540,314
	1021000 Geological Survey and Geomformation Management	590,016,245	275,000,000	865,016,245	590,016,245	275,000,000	865,016,245
1193	State Department for Petroleum	22,391,000,000	-	22,391,000,000	21,891,000,000	150,000,000	22,041,000,000
	0215000 Exploration and Distribution of Oil and Gas	22,391,000,000	-	22,391,000,000	21,891,000,000	150,000,000	22,041,000,000
1202	State Department for Tourism	11,937,702,729	6,018,000,000	17,955,702,729	11,937,702,729	6,018,000,000	17,955,702,729
	0313000 Tourism Promotion and Marketing	1,160,000,000	-	1,160,000,000	1,160,000,000	-	1,160,000,000
	0314000 Tourism Product Development and Diversification	10,504,912,754	6,018,000,000	16,522,912,754	10,504,912,754	6,018,000,000	16,522,912,754
	0315000 General Administration, Planning and Support Services	272,789,975	-	272,789,975	272,789,975	-	272,789,975
1203	State Department for Wildlife	14,799,759,688	1,730,000,000	16,529,759,688	14,799,759,688	1,830,000,000	16,629,759,688
	1019000 Wildlife Conservation and Management	14,799,759,688	1,730,000,000	16,529,759,688	14,799,759,688	1,830,000,000	16,629,759,688

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27							
VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27			BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1212	State Department for Gender and Affirmative Action	2,048,403,526	4,213,000,000	6,261,403,526	1,236,603,526	5,124,800,000	6,361,403,526
	0911000 Community Development	911,800,000	4,100,000,000	5,011,800,000	-	5,011,800,000	5,011,800,000
	0912000 Gender Empowerment	894,485,426	113,000,000	1,007,485,426	994,485,426	113,000,000	1,107,485,426
	0913000 General Administration, Planning and Support Services	242,118,100	-	242,118,100	242,118,100	-	242,118,100
1213	State Department for Public Service and Human Capital Development	24,514,219,191	1,527,929,272	26,042,148,463	24,275,619,191	2,512,929,272	26,788,548,463
	0710000 Public Service Transformation	1,537,715,385	334,629,272	1,872,344,657	1,387,715,385	1,221,629,272	2,609,344,657
	0709000 General Administration Planning and Support Services	429,905,353	-	429,905,353	384,305,353	-	384,305,353
	0747000 National Youth Service	12,336,859,239	141,500,000	12,478,359,239	12,336,859,239	141,500,000	12,478,359,239
1221	0781000 Human Resource Management and Development	10,209,739,214	1,051,800,000	11,261,539,214	10,166,739,214	1,149,800,000	11,316,539,214
	State Department for East African Community Affairs	809,415,250	-	809,415,250	809,415,250	-	809,415,250
	0305000 East African Affairs and Regional Integration	809,415,250	-	809,415,250	809,415,250	-	809,415,250
	The State Law Office	5,536,063,884	300,000,000	5,836,063,884	5,670,063,884	300,000,000	5,970,063,884
1252	0606000 Legal Services	4,748,025,727	20,000,000	4,768,025,727	4,882,025,727	20,000,000	4,902,025,727
	0609000 General Administration, Planning and Support Services	788,038,157	280,000,000	1,068,038,157	788,038,157	280,000,000	1,068,038,157
	State Department for Justice Human Rights and Constitutional Affairs	1,450,429,053	-	1,450,429,053	1,480,429,053	-	1,480,429,053
	0633000 Governance, Human Rights and Constitutional Affairs	1,450,429,053	-	1,450,429,053	1,480,429,053	-	1,480,429,053
1271	Ethics and Anti-Corruption Commission	4,973,666,780	123,000,000	5,096,666,780	4,973,666,780	123,000,000	5,096,666,780
	0611000 Ethics and Anti-Corruption	4,973,666,780	123,000,000	5,096,666,780	4,973,666,780	123,000,000	5,096,666,780
	National Intelligence Service	58,617,000,000	-	58,617,000,000	64,085,000,000	-	64,085,000,000
	0804000 National Security Intelligence	58,617,000,000	-	58,617,000,000	64,085,000,000	-	64,085,000,000
1291	Office of the Director of Public Prosecutions	6,151,330,000	491,000,000	6,642,330,000	6,601,330,000	491,000,000	7,092,330,000
	0612000 Public Prosecution Services	6,151,330,000	491,000,000	6,642,330,000	6,601,330,000	491,000,000	7,092,330,000
	Office of the Registrar of Political Parties	2,448,350,918	-	2,448,350,918	2,479,350,918	-	2,479,350,918

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27							
VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27			BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	(Submitted) GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1311	0614000 Registration, Regulation and Funding of Political Parties	2,448,350,918	-	2,448,350,918	2,479,350,918	-	2,479,350,918
1321	Witness Protection Agency	1,009,448,754	-	1,009,448,754	979,448,754	-	979,448,754
	0615000 Witness Protection	1,009,448,754	-	1,009,448,754	979,448,754	-	979,448,754
1331	State Department for Environment & Climate Change	4,248,659,031	5,015,000,000	9,263,659,031	4,248,659,031	6,225,000,000	10,473,659,031
	1002000 Environment Management and Protection	2,231,352,057	4,681,000,000	6,912,352,057	2,231,352,057	5,891,000,000	8,122,352,057
	1010000 General Administration, Planning and Support Services	516,718,284	50,000,000	566,718,284	516,718,284	50,000,000	566,718,284
	1012000 Meteorological Services	1,500,588,690	284,000,000	1,784,588,690	1,500,588,690	284,000,000	1,784,588,690
1332	State Department for Forestry	9,052,737,089	9,286,000,000	18,338,737,089	9,672,737,089	9,031,000,000	18,703,737,089
	1018000 Forests Development, Management and Conservation	8,828,104,385	9,286,000,000	18,114,104,385	9,448,104,385	9,031,000,000	18,479,104,385
	1024000 Agroforestry and Commercial Forestry Development	23,831,113	-	23,831,113	23,831,113	-	23,831,113
	1025000 General Administration, Planning and Support Services	200,801,591	-	200,801,591	200,801,591	-	200,801,591
2011	Kenya National Commission on Human Rights	593,029,690	-	593,029,690	593,029,690	-	593,029,690
	0616000 Protection and Promotion of Human Rights	593,029,690	-	593,029,690	593,029,690	-	593,029,690
2021	National Land Commission	3,180,490,405	840,490,000	4,020,980,405	5,930,490,405	940,490,000	6,870,980,405
	0119000 Land Administration and Management	3,180,490,405	840,490,000	4,020,980,405	5,930,490,405	940,490,000	6,870,980,405
2031	Independent Electoral and Boundaries Commission	24,903,340,000	61,700,000	24,965,040,000	24,903,340,000	61,700,000	24,965,040,000
	0617000 Management of Electoral Processes	24,903,340,000	61,700,000	24,965,040,000	24,903,340,000	61,700,000	24,965,040,000
2061	The Commission on Revenue Allocation	471,027,708	97,988,996	569,016,704	421,027,708	97,988,996	519,016,704
	0737000 Inter-Governmental Transfers and Financial Matters	471,027,708	97,988,996	569,016,704	421,027,708	97,988,996	519,016,704
	Public Service Commission	3,855,049,000	50,000,000	3,905,049,000	3,736,049,000	-	3,736,049,000
	0725000 General Administration, Planning and Support Services	1,125,917,548	50,000,000	1,175,917,548	1,015,917,548	-	1,015,917,548
2071	0726000 Human Resource Management and Development	2,418,984,060	-	2,418,984,060	2,409,984,060	-	2,409,984,060
	0727000 Governance and National Values	158,906,392	-	158,906,392	158,906,392	-	158,906,392

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27							
VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27			BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
		85,976,172	-	85,976,172	85,976,172	-	85,976,172
		65,264,828	-	65,264,828	65,264,828	-	65,264,828
2081	Salaries and Remuneration Commission	914,395,492	-	914,395,492	1,014,395,492	-	1,014,395,492
	0728000 Salaries and Remuneration Management	914,395,492	-	914,395,492	1,014,395,492	-	1,014,395,492
	Teachers Service Commission	421,910,320,950	742,000,000	422,652,320,950	423,510,320,950	742,000,000	424,252,320,950
2091	0509000 Teacher Resource Management	411,695,615,058	680,000,000	412,375,615,058	413,495,615,058	680,000,000	414,175,615,058
	0510000 Governance and Standards	1,271,446,010	-	1,271,446,010	1,021,446,010	-	1,021,446,010
	0511000 General Administration, Planning and Support Services	8,943,259,882	62,000,000	9,005,259,882	8,993,259,882	62,000,000	9,055,259,882
2101	National Police Service Commission	1,578,511,626	-	1,578,511,626	1,578,511,626	-	1,578,511,626
	0620000 National Police Service Human Resource Management	1,578,511,626	-	1,578,511,626	1,578,511,626	-	1,578,511,626
2111	Auditor General	9,526,300,000	303,100,000	9,829,400,000	9,526,300,000	303,100,000	9,829,400,000
	0729000 Audit Services	9,526,300,000	303,100,000	9,829,400,000	9,526,300,000	303,100,000	9,829,400,000
2121	Controller of Budget	935,427,243	-	935,427,243	935,427,243	-	935,427,243
	0730000 Control and Management of Public finances	935,427,243	-	935,427,243	935,427,243	-	935,427,243
2131	Commission on Administrative Justice	724,567,402	-	724,567,402	694,567,402	-	694,567,402
	0731000 Promotion of Administrative Justice	724,567,402	-	724,567,402	694,567,402	-	694,567,402
2141	National Gender and Equality Commission	667,738,000	-	667,738,000	667,738,000	-	667,738,000
	0621000 Promotion of Gender Equality and Freedom from Discrimination	667,738,000	-	667,738,000	667,738,000	-	667,738,000
2151	Independent Policing Oversight Authority	1,456,610,040	-	1,456,610,040	1,561,610,040	-	1,561,610,040
	0622000 Policing Oversight Services	1,456,610,040	-	1,456,610,040	1,561,610,040	-	1,561,610,040
	Sub-Total: Executive	1,976,778,899,705	840,609,323,544	2,817,388,223,249	2,001,877,525,745	846,974,617,504	2,848,852,143,249
1261	The Judiciary	26,884,499,027	2,629,926,946	29,514,425,973	27,084,499,027	2,329,926,946	29,414,425,973
	0610000 Dispensation of Justice	26,884,499,027	2,629,926,946	29,514,425,973	27,084,499,027	2,329,926,946	29,414,425,973

FIRST SCHEDULE: BUDGET ESTIMATES FOR FY 2026/27							
VOTE CODE	VOTE & PROGRAMME	BUDGET ESTIMATES FOR FY 2026/27 (Submitted)			BUDGET ESTIMATES FOR FY 2026/27 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
2051	Judicial Service Commission	927,400,000	-	927,400,000	967,400,000	-	967,400,000
	0619000 Judicial Oversight	927,400,000	-	927,400,000	967,400,000	-	967,400,000
	Sub-Total: Judiciary	27,811,899,027	2,629,926,946	30,441,825,973	28,051,899,027	2,329,926,946	30,381,825,973
2041	Parliamentary Service Commission	1,999,865,359	-	1,999,865,359	1,999,865,359	-	1,999,865,359
	0765000 General Administration, Planning and Support Services	1,709,931,954	-	1,709,931,954	1,709,931,954	-	1,709,931,954
	0766000 Human Resource Management and Development	289,933,405	-	289,933,405	289,933,405	-	289,933,405
2042	National Assembly	30,843,600,000	-	30,843,600,000	31,043,600,000	-	31,043,600,000
	0721000 National Legislation, Representation and Oversight	30,843,600,000	-	30,843,600,000	31,043,600,000	-	31,043,600,000
2043	Parliamentary Joint Services	7,442,410,806	1,915,000,000	9,357,410,806	7,442,410,806	1,915,000,000	9,357,410,806
	0723000 General Administration, Planning and Support Services	7,218,410,806	1,915,000,000	9,133,410,806	7,218,410,806	1,915,000,000	9,133,410,806
	0746000 Legislative Training Research & Knowledge Management	224,000,000	-	224,000,000	224,000,000	-	224,000,000
2044	Senate	8,581,167,797	-	8,581,167,797	8,581,167,797	-	8,581,167,797
	0767000 Senate Legislation and Oversight	3,360,000,000	-	3,360,000,000	3,360,000,000	-	3,360,000,000
	0768000 Senate Representation, Liaison and Intergovernmental Relations	2,276,000,000	-	2,276,000,000	2,276,000,000	-	2,276,000,000
	0769000 General Administration, Planning and Support Services	2,945,167,797	-	2,945,167,797	2,945,167,797	-	2,945,167,797
	Sub-Total: Parliament	48,867,043,962	1,915,000,000	50,782,043,962	49,067,043,962	1,915,000,000	50,982,043,962
Grand Total		2,053,457,842,694	845,154,250,490	2,898,612,093,184	2,078,996,468,734	851,219,544,450	2,930,216,013,184

**SECOND SCHEDULE: BUDGET COMMITTEE FINANCIAL
RECOMMENDATIONS ON FY 2026/27 BUDGET ESTIMATES**

	02/06/2026 18:19		SECOND SCHEDULE					
			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development		Gross Change	
			Reduction	Increase	Reduction	Increase		
1	ADMINISTRATION & INTERNAL AFFAIRS		(2,594,000,000)	11,690,720,000	(344,000,000)	757,200,000	9,509,920,000	
1011		Office of the President	-	345,000,000	-	-	345,000,000	
1011		0603000 Government Printing Services					-	
1011		0701000 General Administration Planning and Support Services		100,000,000			100,000,000	Increase Ksh. 100 million (Recurrent) for 1011000101 HQ enhanced operation and maintenance
1011		0703000 Government Advisory Services		195,000,000			195,000,000	Increase Ksh. 50 million (Recurrent) for power of mercy secretariat enhanced operation and maintenance Increase Ksh. 145 million (Recurrent) for Multi-Agency Strategic Intervention other operating expenses.
1011		0770000 Leadership and Coordination of Government Services		50,000,000			50,000,000	Increase Ksh. 50 million (Recurrent) for 1011000107 International Boundary Office enhanced O&M
1012		Office of the Deputy President	(100,000,000)	-	-	-	(100,000,000)	
1012		0734000 Deputy President Services	(100,000,000)				(100,000,000)	Reduce Ksh. 100 million (Recurrent) from 1012000201 other operating expenses
1013		Office of the Prime Cabinet Secretary	-	300,000,000	-	-	300,000,000	
1013		0755000 Government Coordination and Supervision		300,000,000			300,000,000	Increase Ksh. 300 million (Recurrent) for O&M
1014		State Department for Parliamentary Affairs	-	-	-	-	-	
1014		0759000 Parliamentary Liaison and Legislative Affairs					-	
1014		0760000 Policy Coordination and Strategy					-	
1014		0761000 General Administration, Planning and Support Services					-	
1016		State Department for Cabinet Affairs	-	-	-	-	-	
1016		0758000 Cabinet Affairs Services					-	
1017		State House Affairs	(200,000,000)	-	-	-	(200,000,000)	
1017		0704000 State House Affairs	(200,000,000)				(200,000,000)	Reduce Ksh. 200 million (Recurrent) from 1017000301 HQ other operating expenses.
1018		State Department for National Government Coordination	-	170,000,000	-	-	170,000,000	
1018		0755000 Government Coordination and Supervision		170,000,000			170,000,000	Increase Ksh. 170 million (Recurrent) for enhanced O&M
1024		State Department for Immigration and Citizen Services	-	-	-	-	-	
1024		0605000 Migration & Citizen Services					-	

	02/06/2026 18:19		SECOND SCHEDULE					
			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	Notes
1024		0626000 Population Management Services					-	
1024		0631000 General Administration and Planning					-	
1025		National Police Service	(2,294,000,000)	2,465,720,000	-	237,000,000	408,720,000	
1025		0601000 Policing Services	(2,294,000,000)	2,465,720,000		237,000,000	408,720,000	Reduce Ksh. 2,294 million (Recurrent) from 1025004405 Multi-Agency Security Operations. Increase Ksh. 195 million (Recurrent) for 1025000101 Headquarters Other Operating Expenses- 2211312 Increase Ksh. 100 million (Recurrent) for 1025000501 Headquarters (Office of DIG-AP) Security Operations- 2211313 Increase Ksh. 200 million (Recurrent) for 1025001401- Headquarters (DCI) Other Operating Expenses-2211312 Increase Ksh. 200 million (Recurrent) for 1025004001 Headquarters - (GSU) Other Operating Expenses (2211312-KSh. 100M, 2211313-KSh. 100M). Increase Ksh. 50 million (Recurrent) for 1025004001 Headquarters - (GSU) Refurbishment of Buildings - 3110300 Increase Ksh. 100 million (Recurrent) for 1025001801 Headquarters (Office of the DIG-KPS) Other Operating Expenses-2211312
								Increase Ksh. 800 million (Recurrent) for 1025003000 National Police Service Airwing Purchase of Aircraft and Helicopters- 3110703 Increase Ksh. 200 million (Recurrent) for 1025003000 National Police Service Airwing Overhaul of Aircraft- 311802 Increase Ksh. 24 million (Development) for 1025100200 Constructions Police stations and Police Housing for the Kenya Police (Malaba PS-Ksh. 7M, Kapmetundo Police Post-Ksh. 7M, Omortonyi Police Post – Ksh. 10M)

	02/06/2026 18:19		SECOND SCHEDULE					
			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	Notes
								Increase Ksh. 18.7 million (Recurrent) for 1025000905 2211004-Medical Drugs (A in A from 3520204-Sale of Goods and Fees for Services) Increase Ksh. 25.7 million (Recurrent) for 1025001802 2211004- Medical Drugs (A in A from 3520204-Sale of Goods and Fees for Services) Increase Ksh. 20.32 million (Recurrent) for 1025004001 2211004- Medical Drugs (A in A from 3520204-Sale of Goods and Fees for Services) Increase Ksh. 6 million (Recurrent) for 1025004101 2211004- Medical Drugs (A in A from 3520204-Sale of Goods and Fees for Services). Increase Ksh. 30 million (Development) for public participation projects.
								Increase Ksh. 100 million (Development) for Administration police (Turi Police station-50m, Gilgil Police Station-30m, Njoro police station 20m). Increase Ksh. 50 million (Recurrent) for 2211313-DCI Increase Ksh. 20 million (Development) for Maralal Police Station Increase Ksh. 100 million (Recurrent) for Security Operations- National Police Service (NPS) Increase Ksh. 3 million (Development) for Kapset Market Police Line Increase Ksh. 30 million (Development) for Siaya West Police Station

	02/06/2026 18:19		SECOND SCHEDULE					
			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	Notes
								Increase Ksh. 100 million (Recurrent) Head:- 1025004400 Office of the Inspector General Sub - Head 1025004401 Headquarters Sub - item 2211312 Increase Ksh. 150 million (Recurrent) National Police Service HQ Security Operations (1025004401-2211313) Increase Ksh. 15 million (Development) for Rweno Police Station. Increase Ksh. 15 million (Development) for Kawaiaida Police Station Increase Ksh. 150 million (Recurrent) for security operations
1026		State Department for Internal Security & National Administration	-	8,305,000,000	(344,000,000)	520,200,000	8,481,200,000	
1026		0629000 General Administration and Support Services		8,175,000,000			8,175,000,000	Increase Ksh. 40 million (Recurrent) for 1026000101 Headquarters Security Operations- 2211313. Increase Ksh. 35 million (Recurrent) for Private Security Regulatory Service Board Enhanced O&M Increase Ksh. 100 million (Recurrent) for Kenya Coast Guard Services Head - 2211313- Security Operations Increase Ksh. 8,000 million (Recurrent) for Security operation (National Treasury Amendment).
1026		0630000 Policy Coordination Services		130,000,000			130,000,000	Increase Ksh. 30 million (Recurrent) for s 1026008600 Public Benefit Organizations Regulatory Authority O&M Increase Ksh. 100 million (Recurrent) for National Disaster Operations Center - 2640201- Emergency Relief

	02/06/2026 18:19		SECOND SCHEDULE					
			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
1026		0632000 National Government Field Administration Services			(344,000,000)	520,200,000	176,200,000	Increase Ksh. 76.2 million (Development) for public participation projects. Reduce Ksh. 194 million (Development) from 1026100900 Construction of Regional, County and Sub County offices Reduce Ksh. 150 million (Development) from Construction of Security Roads and Airstrips Increase Ksh. 194 million (Development) for Increase Construction of Regional, County and sub-county Offices Increase Ksh. 150 million (Development) for Construction of Security Roads and Airstrips Increase Ksh. 50 million (Development) for County HQ
								Increase Ksh. 15 million (Development) for Kabiangek Location Chiefs Office-3m, Satiet Location Chiefs office3m, Kitata Location Chiefs office 3m, Kaptebengwet Location Chiefs Office 3m, Terek Location Chiefs Office 3m Increase Ksh. 35 million (Development) for Siaya West Subcounty Headquarters
2101		National Police Service Commission	-	-	-	-	-	
2101		0620000 National Police Service Human Resource Management					-	
2151		Independent Policing Oversight Authority	-	105,000,000	-	-	105,000,000	
2151		0622000 Policing Oversight Services		105,000,000			105,000,000	Increase Ksh. 105 million (Recurrent) for Enhanced O&M (Ksh. 40M-2211312, Ksh. 202210300, Ksh. 20M2210400, Ksh. 25MRecruitment of additional staff)
2	AGRICULTURE AND LIVESTOCK		(666,302,404)	967,302,404	(525,000,000)	599,000,000	375,000,000	
1162		State Department for Livestock	(10,000,000)	361,000,000	(145,000,000)	95,000,000	301,000,000	

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				BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes	
			Recurrent		Development				
			Reduction	Increase	Reduction	Increase			Gross Change
1162		0112000 Livestock Resources Management and Development	(10,000,000)	361,000,000	(145,000,000)	95,000,000	301,000,000	Reduce Ksh. 10 million (Recurrent) from Kenya Veterinary Board. Reduce Ksh. 100 million (Development) form Livestock Value Chain Support Project. Reduce Ksh. 6 million (Development) from Construction & equipping the Bio-safety Level 3 Laboratory at Kabete. Reduce Ksh. 9 million (Development) from Livestock Production Interventions. Reduce Ksh. 30 million (Development) from Embryo Transfer Project.	
								Increase Ksh. 300 million (Recurrent) for Livestock Resources and Market Development Support Services for restocking and provision of the critical supplies including food rations, fuel and specialized supplies to livestock breeding farms across the country. Increase Ksh. 20 million (Recurrent) for AHITI-Ndomba to support food rations and suppliers for production. Increase Ksh. 41 million (Recurrent) for Finance and Procurement Services to provide resources to support monitoring and evaluation and other essential activities.	
								Increase Ksh. 25 million (Development) for public participation project Increase Ksh. 40 million (Development) for Restocking for Border Point 1 Dairy Group- Mander Increase Ksh. 30 million (Development) for purchase of farm implements for Dua River dairy farmers	
1169		State Department for Crop Development	(656,302,404)	606,302,404	(380,000,000)	504,000,000	74,000,000		

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
1169		0107000 General Administration Planning and Support Services	(390,000,000)	530,000,000	(40,000,000)	314,000,000	414,000,000	Reduce Ksh. 10 million (Recurrent) from Bukura Agricultural College. Reduce Ksh. 20 million (Recurrent) from National Biosafety Authority. Reduce Ksh. 30 million (Recurrent) from Policy and Agricultural Development Coordination Services. Reduce Ksh. 30 million (Development) from Pyrethrum Industry Recovery. Reduce Ksh. 10 million (Development) from Construction of Educational Complex at Bukura. Increase Ksh. 234 million (Development) for Sugar Reforms Support Project for sugar arrears relating to salaries and union dues following leasing of sugar mills
								Reduce Ksh. 200 million (Recurrent) from Kenya Sugar Board Board's Budget (A in A) Increase Ksh. 200 million (Recurrent) for Kenya Sugar Board for stakeholder engagement and public participation on sugar reforms (A in A). Reduce Ksh. 30 million (Recurrent) from tea reforms under Tea Board of Kenya. Increase Ksh. 30 million (Recurrent) for M&E under Tea Board of Kenya. Reduce Ksh. 100 million (Recurrent) from Kenya Plant Health Inspection Services (KEPHIS) O&M (A in A) Increase Ksh. 100 million (Recurrent) for KEPHIS stakeholder capacity building for quality agricultural production to meet national and international standards and provision of seedlings (A in A)

02/06/2026 18:19				SECOND SCHEDULE					
				BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes	
			Recurrent		Development		Gross Change		
			Reduction	Increase	Reduction	Increase			
									Increase Ksh. 100 million (Recurrent) for National Biosafety Authority for monitoring GMOs around border points, establishment of border offices and staff, enhancement of border GMO laboratory testing and roll out of public education and awareness across the country (A in A). Increase Ksh. 100 million (Recurrent) for AFA to implement it's mandate (A in A) Increase Ksh. 15 million (Development) for public participation project. Increase Ksh. 50 million (Development) for NCPB Siaya Sub-County Increase Ksh. 15 million (Development) for Completion of Ugenya NCPB
1169		0108000 Crop Development and Management			(340,000,000)	190,000,000	(150,000,000)	Reduce Ksh. 100 million (Development) from MSMEs Agricultural Credit-AFC. Reduce Ksh. 240 million (Development) from Food Security and Crop Diversification. Increase Ksh. 40 million (Development) for National Value Chain Support Programme e-voucher system services. Increase Ksh. 60 million (Development) for Cashew Nuts Revitalization. Increase Ksh. 30 million (Development) for Coconut Revitalization. Increase Ksh. 60 million (Development) for Development of Agriculture Technology Innovation centres	
1169		0109000 Agribusiness and Information Management	(76,302,404)	76,302,404			-	Reduce Ksh. 76.302404 million (Recurrent) from Agriculture attachees Offices. Increase Ksh. 38.151202 (Recurrent) for Agriculture Attaché-Belgium. Increase Ksh. 38.151202 (Recurrent) for Agriculture Attaché-Brazil.	
1169		0120000 Agricultural Research & Development	(190,000,000)				(190,000,000)	Reduce Ksh. 120 million (Recurrent) from Kenya Sugar Research & Training Institute. Reduce Ksh. 70 million (Recurrent) from Research and Innovation Management Department.	

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Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					Notes
			2026/2027 BUDGET STIMATES					
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
3	BLUE ECONOMY & IRRIGATION		-	580,000,000	(1,674,000,000)	10,496,000,000	9,402,000,000	
1104		State Department for Irrigation	-	-	(240,000,000)	4,243,500,000	4,003,500,000	
1104		1014000 Irrigation and Land Reclamation				540,000,000	540,000,000	Increase Ksh. 60 million (Development) for Orgulului Community Water Pan Increase Ksh. 53 million (Development) for Waye Godha Community Water Pan Increase Ksh. 29 million (Development) for Singraire Community Water Pan Increase Ksh. 29 million (Development) for Baden Rero Community Water Pan Increase Ksh. 29 million (Development) for Adadi Community Water Pan Increase Ksh. 40 million (Development) for 1-1104-120700 Community-Based Irrigation project Lagsure Increase Ksh. 300 million (Development) for various projects (National Treasury Amendment)
1104		1023000 General Administration, Planning and Support Services			(40,000,000)		(40,000,000)	Reduce Ksh. 40 million (Development) from 1104103400 Monitoring and Evaluation of Projects.
1104		1026000 Irrigation and Drainage Development			(200,000,000)	3,703,500,000	3,503,500,000	Reduce Ksh. 200 million (Development) from 1104118400 Irrigation For Food Security-Rice Intensification Project Increase Ksh. 40 million (Development) for River Nzoia Flood Control, West Ugenya - NIA. Increase Ksh. 7.5 million (Development) for public participation project. Increase Ksh. 300 million (Development) for Lower Nzoia Irrigation Project - National Irrigation Authority Increase Ksh. 3,356 million (Development) for various projects (National Treasury Amendment)
1104		1027000 Land Reclamation and Climate Resilience Irrigation Development					-	
1109		State Department for Water & Sanitation	-	160,000,000	(1,301,000,000)	6,039,500,000	4,898,500,000	
1109		1001000 General Administration, Planning and Support Services		60,000,000			60,000,000	Increase Ksh. 60 million (Recurrent) for 1109000700 Kenya Water Institute for PE

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
1109		1004000 Water Resources Management			(150,000,000)	600,000,000	450,000,000	Reduce Ksh. 70 million (Development) from 1109128700 Restoration and Conservation of Water Catchment Areas. Reduce Ksh. 35 million (Development) from 1109116000 Evaluation of Surface & Groundwater Interaction using Isotope Tech Reduce Ksh. 45 million (Development) from 1109125900 Ground Water Resources Assessment for Managed Aquifer Recharge Increase Ksh. 400 million (Development) for the National Water Resource & Harvesting Authority Increase Ksh. 200 million (Development) for National Water Conservation and Pipeline Corporation pending bill
1109		1017000 Water and Sewerage Infrastructure Development		100,000,000	(901,000,000)	5,189,500,000	4,388,500,000	Increase Ksh. 70 million (Recurrent) for 1109003100 Athi WWDA automation of operations. Increase Ksh. 30 million (Recurrent) for 1109004400 North Rift Valley WWDA automation of operations.
								Reduce Ksh. 60 million (Development) from 1109119601 Monitoring and Evaluation of Projects. Reduce Ksh. 50 million (Development) from 1109125301 Development of Large Scale Multi-Purpose Dams. Reduce Ksh. 100 million (Development) from 1109132051 Kipkurere Water Project – Headquarters. Reduce Ksh. 100 million (Development) from 1109126901 Water harvesting Projects. Reduce Ksh. 110 million (Development) from 1109104800 Drilling and equipping of 40 no. boreholes Reduce Ksh. 64 million (Development) from 1109127101 Water harvesting Projects - Headquarters.

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
								Reduce Ksh. 10 million (Development) from 1109104802 Kibotany Borehole Reduce Ksh. 10 million (Development) from 1109104803 Kiptulwe Borehole Reduce Ksh. 63 million (Development) from 1109124100 Construction of Water Pans & Small Dams - NWWDA Reduce Ksh. 60 million (Development) from 1109132506 Emsoo Dam - NRWWDA. Reduce Ksh. 90 million (Development) from 1109114900 Rehabilitation of water supply projects Reduce Ksh. 28 million (Development) from 1109127872 Development of Community Borehole and Water Supply Projects
								Reduce Ksh. 50 million (Development) from 1109103500 Water Harvesting Program LVSWWDA Reduce Ksh. 50 million (Development) from 1109127701 Lake Victoria South WWDA Projects Reduce Ksh. 56 million (Development) from 1109127742 Development of Community Boreholes and Water Supply Projects - LVSWWDA

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	Notes
								Increase Ksh. 50 million (Development) for Kapsogom – Kasige Water Project – NRVWWDA Increase Ksh. 30 million (Development) for Sendera Water Project – LVNWWDA Increase Ksh. 10 million (Development) for Maira Primary School Borehole – LVNWWDA Increase Ksh. 10 million (Development) for Mulwanda Primary School Borehole – LVNWWDA Increase Ksh. 10 million (Development) for Doho Primary School Borehole – LVNWWDA Increase Ksh. 40 million (Development) for Kipkoil- Kimatkei Water Project – LVNWWDA Increase Ksh. 50 million (Development) for Ititu- Kigongo Water Distribution project Athi WWDA Increase Ksh. 50 million (Development) for 1109127636 Lubao Dam Increase Ksh. 50 million (Development) for 1109110407 Sidokho Water Project - Busia
								Increase Ksh. 10 million (Development) for St. Anthony Katyethoka Mixed Day Secondary School Borehole – TAWWDA Increase Ksh. 10 million (Development) for Kwa Ukungu Mixed Secondary School Borehole - TAWWDA Increase Ksh. 10 million (Development) for Kitonguni Borehole – TAWWDA Increase Ksh. 10 million (Development) for Mwangini Borehole – TAWWDA Increase Ksh. 10 million (Development) for Gusii Primary School Borehole – TAWWDA Increase Ksh. 10 million (Development) for Meguara Primary School Borehole – TAWWDA

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
								Increase Ksh. 10 million (Development) for Taegon Girls Secondary School Borehole – TAWWDA Increase Ksh. 10 million (Development) for Lorgoswa Secondary School Borehole – TAWWDA Increase Ksh. 10 million (Development) for Mutomo Girls Secondary School Borehole – TAWWDA Increase Ksh. 10 million (Development) for Kanziko Township Primary School Borehole – TAWWDA Increase Ksh. 10 million (Development) for KCCD/Nthingii Munyeeteni Water Project Last Mile – TAWWDA Increase Ksh. 10 million (Development) for Kwinyithya Water Project Last Mile – TAWWDA
								Increase Ksh. 30 million (Development) for 1109104400 Kiambere -Mwingi Water Supply and sanitation project Increase Ksh. 14 million (Development) for Ikinako Earth Dam– TAWWDA Increase Ksh. 20 million (Development) for Kyamithenge Primary School Borehole and distribution– TAWWDA Increase Ksh. 20 million (Development) for Ruguta Kathituni – Marigwe Kamachembe Water Project - TAWWDA Increase Ksh. 15 million (Development) for Mukoo Earth Dam– TAWWDA Increase Ksh. 15 million (Development) Nzaleni Earth Dam– TAWWDA Increase Ksh. 16.5 million (Development) for Shantatal Water Pan - NWWDA

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	Notes
								Increase Ksh. 15 million (Development) for Arbaqeramso Water Pan – NWWDA Increase Ksh. 15 million (Development) for Qahira Water Pan – NWWDA Increase Ksh. 10 million (Development) for Elkambere Water Pan – NWWDA Increase Ksh. 16.5 million (Development) for Hagare Water Pan – NWWDA Increase Ksh. 10 million (Development) for Kaptumoi Water Project – NRWWDA Increase Ksh. 10 million (Development) for Kiptabach Water Project – NRWWDA Increase Ksh. 5 million (Development) for Baralishane Water Project – NRWWDA
								Increase Ksh. 5 million (Development) for Kalwal – Tairob Water Project – NRWWDA Increase Ksh. 30 million (Development) for Chewabul Water Project – NRWWDA Increase Ksh. 20 million (Development) for Riamakitai Dam – CRVWWDA Increase Ksh. 10 million (Development) for Sambaka Community Borehole – CRVWWDA Increase Ksh. 10 million (Development) for Barng'elech Borehole – CRVWWDA Increase Ksh. 20 million (Development) for Enkiu Water Pan – CRVWWDA
								Increase Ksh. 14 million (Development) for Plateau Primary School Borehole – NRWWDA Increase Ksh. 14 million (Development) for Ngarua Primary School Borehole – NRWWDA Increase Ksh. 10 million (Development) for Strobag Primary School Borehole – NRWWDA Increase Ksh. 10 million (Development) for Kitalakapel TTI Borehole – NRWWDA Increase Ksh. 10 million (Development) for Murkwijit Primary School – NRWWDA

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
								Increase Ksh. 10 million (Development) for Luuyia Girls Secondary School - LVNWWDA Increase Ksh. 10 million (Development) for milele secondary School - LVNWWDA Increase Ksh. 10 million (Development) for Mwikhupo Secondary School - LVNWWDA Increase Ksh. 10 million (Development) for Mbiriria Primary School - LVNWWDA
								Increase Ksh. 10 million (Development) for Engoto Primary School - LVSWWDA Increase Ksh. 10 million (Development) for metembe Primary School - LVSWWDA Increase Ksh. 10 million (Development) for Kionganyo Primary School - LVSWWDA Increase Ksh. 10 million (Development) for Rikenye Primary School - LVSWWDA Increase Ksh. 10 million (Development) for Nyagesenda Primary School - LVSWWDA
								Increase Ksh. 56 million (Development) for 1109130303 Boro-Karemo Water Project (Siaya) - LVSWWDA Increase Ksh. 50 million (Development) for 1109125673 Nyamira Water Supply - LVSWWDA Increase Ksh. 30 million (Development) for Nyaroha Water Project - LVSWWDA Increase Ksh. 20 million (Development) for Kehancha Water Supply Project RAP - LVSWWDA
								Increase Ksh. 296.5 million (Development) for public participation projects. Increase Ksh. 2.301 million (Development) for critical water projects Increase Ksh. 1.461 million (Development) for various projects (National Treasury Ammendment) Increase Ksh. 100 million (Development) for various projects

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
1109		1015000 Water Storage and Flood Control			(250,000,000)	250,000,000	-	Reduce Ksh. 100 million (Development) from 1109108701 Flood Control Works. Reduce Ksh. 150 million (Development) from 1109109700 Siyoi-Muruny Water Project. Increase Ksh. 100 million (Development) for Handaraku Centre and Kalota Brooke Flood Control Dykes - NWHSA Increase Ksh. 150 million (Development) for Musoma Sigomere Dykes - NWHSA
1166		State Department for Blue Economy and Fisheries	-	420,000,000	(133,000,000)	213,000,000	500,000,000	
1166		0111000 Fisheries Development and Management		420,000,000	(133,000,000)	113,000,000	400,000,000	Reduce Ksh. 100 million (Development) from 1166101400 Kenya Marine Fisheries & Socio-Economic Development Project Increase Ksh. 113 million (Development) for 1166101300 Aquaculture Business Development Project Reduce Ksh. 33 million (Development) from 1166101503 Construction of Fish Market in Mombasa Increase Ksh. 20 million (Recurrent) for 1166001101 Kenya Marine and Fisheries Research Institute Increase Ksh. 400 million (Recurrent) for Fisheries Development and Management
1166		0117000 General Administration, Planning and Support Services					-	
1166		0118000 Development and Coordination of the Blue Economy				100,000,000	100,000,000	Increase Ksh. 100 million (Development) for Lake Victoria Early Warning System - Real time water monitoring and alert platform
4	COMMUNICATION, INFORMATION & INNOVATION		-	735,000,000	(535,000,000)	53,000,000	253,000,000	
1122		State Department for Information Communication and Technology & Innovation	-	370,000,000	(535,000,000)	53,000,000	(112,000,000)	
1122		0207000 General Administration Planning and Support Services					-	

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
1122		0210000 ICT Infrastructure Development		370,000,000	(461,000,000)		(91,000,000)	Reduce Ksh. 70 million (Development) from 1122103000 Kenya Digital Economy Acceleration Project. Reduce Ksh. 12 million (Development) from 112210200 Horn of Africa Gateway Development Project. Reduce Ksh. 289 million (Development) from 1122103402 Digital Hubs. Reduce Ksh. 10 million (Development) from 1122103403 Connectivity to Health Facilities. Reduce Ksh. 80 million (Development) from 1122103406 Connectivity to Naivasha Disaster Recovery Centre
								Increase Ksh. 200 million (Recurrent) for 1122000700 Konza Technopolis Development Authority for investors outreach and initiatives to commercialize the technopolis. Increase Ksh. 20 million (Recurrent) for 1122000700 Konza Technopolis Development Authority for capacity building on account of recently enacted KoTDA Act that enhanced the mandate of KoTDA. Increase Ksh. 150 million (Recurrent) for 1122000203 ICT Field Services To cater for operations regional field offices across the constituencies.
1122		0217000 E-Government & Digital Economy Development			(74,000,000)	53,000,000	(21,000,000)	Reduce Ksh. 74 million (Development) from 1122100602 E-Government Support and Maintenance. Increase Ksh. 53 million (Development) for public participation projects
1122		0222000 ICT Security & Data Protection Services					-	
1123		State Department for Broadcasting & Telecommunications	-	365,000,000	-	-	365,000,000	
1123		0207000 General Administration Planning and Support Services					-	

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development		Gross Change	
			Reduction	Increase	Reduction	Increase		
1123		0208000 Information and Communication Services		365,000,000			365,000,000	Increase Ksh. 15 million (Recurrent) for 1123001400 Kenya Year-Book Board To support the publication capacity of the Board to disseminate information on government policies and programmes. Increase Ksh. 150 million (Recurrent) for 1123001500 Media Council of Kenya Reinstatement of operational expenditure and salaries for the established regional media hubs and at the headquarters Increase Ksh. 200 million (Recurrent) for National Communications Center operations and maintenance needs
1123		0209000 Mass Media Skills Development					-	
5	DEFENCE, INTELLIGENCE AND FOREIGN RELATIONS		4,846,000,000	2,554,000,000	-	-	7,400,000,000	
1041		Ministry of Defence	(420,000,000)	2,554,000,000	-	-	2,134,000,000	
1041		0801000 Defence	(20,000,000)	1,154,000,000			1,134,000,000	Increase Ksh. 1,154 million (Recurrent) for 1041000201 HQ to cater for increased operation requirements due to increased KDF personnel numbers. Reduce Ksh. 20 million (Recurrent) from 1041000207 National Security Telecommunications Services.
1041		0802000 Civil Aid					-	
1041		0803000 General Administration, Planning and Support Services					-	
1041		0806000 Defence Industrialization	(400,000,000)	1,400,000,000			1,000,000,000	Reduce Ksh. 400 million (Recurrent) from operating expenses under 1041000501 Kenya Shipyards Increase Ksh. 1,400 million (Recurrent) for Kenya Shipyard Retooling (National Treasury Amppendment).
1053		State Department for Foreign Affairs	(202,000,000)	-	-	-	(202,000,000)	
1053		0714000 General Administration Planning and Support Services	(111,000,000)				(111,000,000)	Reduce Ksh. 61 million (Recurrent) from 1053000301under operating expenses HQ. Reduce Ksh. 50 million (Recurrent) from 1053000101 HQ.

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Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					Notes
			2026/2027 BUDGET STIMATES					
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase		
1053		0715000 Foreign Relation and Diplomacy	(91,000,000)				(91,000,000)	Reduce Ksh. 41 million (Recurrent) from 1053000401 under operating expenses HQ. Reduce Ksh. 50 million (Recurrent) from 1053000106 protocol division.
1053		0741000 Economic and Commercial Diplomacy					-	
1053		0742000 Foreign Policy Research, Capacity Development and Technical Cooperation					-	
1054		State Department for Diaspora Affairs	-	-	-	-	-	
1054		0752000 Management of Diaspora Affairs					-	
1221		State Department for East African Community	-	-	-	-	-	
1221		0305000 East African Affairs and Regional Integration					-	
1281		National Intelligence Service	5,468,000,000	-	-	-	5,468,000,000	
1281		0804000 National Security Intelligence	5,468,000,000				5,468,000,000	Reduce Ksh. 532 million (Recurrent) from 1281000101 HQ field services training school and liaison office. Increase Ksh. 6,000 million (Recurrent) for security operations (National Treasury Amendment)
6	EDUCATION AND RESEARCH		(2,640,000,000)	4,647,506,040	(1,402,506,040)	2,527,600,000	3,132,600,000	
1064		State Department for Vocational and Technical Training	-	70,000,000	(377,506,040)	833,600,000	526,093,960	

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Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					Notes
			2026/2027 BUDGET STIMATES					
			Recurrent		Development		Gross Change	
			Reduction	Increase	Reduction	Increase		
1064		0505000 Technical Vocational Education and Training		70,000,000	(377,506,040)	833,600,000	526,093,960	Reduce Ksh. 377.506040 million (Development) from Infrastructure Support to TTI's. Increase Ksh. 70 million (Development) for Construction of 52 TTI's- BETA Increase Ksh. 500 million (Development) for Infrastructure support to ongoing projects in TTI's Increase Ksh. 30 million (Recurrent) for Technical Vocational Education Training Authority O&M Increase Ksh. 40 million (Recurrent) for Monitoring and Evaluation Increase Ksh. 45 million (Development) for GOK-ADB TVET and Entrepreneurship- completion of workshops Increase Ksh. 112.6 million (Development) for public participation projects Increase Ksh. 30 million (Development) Rusinga TTI
								Increase Ksh. 20 million (Development) for Chemasiri TTI - completion of new workshops Increase Ksh. 20 million (Development) for Completion of Ugenya TVC Electrical Laboratory Increase Ksh. 20 million (Development) for construction of Kiambaa TVET Increase Ksh. 16 million (Development) for Bungoma North TVC - purchase of a 62 seater bus
1064		0507000 Youth Training and Development					-	
1064		0508000 General Administration, Planning and Support Services					-	
1065		State Department for Higher Education & Research	(90,000,000)	227,506,040	(742,000,000)	392,000,000	(212,493,960)	
1065		0504000 University Education	(90,000,000)	100,000,000	(742,000,000)	392,000,000	(340,000,000)	Reduce Ksh. 692 million (Development) from Infrastructure Support to Universities. Reduce Ksh. 90 million (Recurrent) from Capitation grants to public universities (Moi University 20m, TUK 20m,UoN 20m, Dedan Kimathi 20m, JKUAT 10m) Reduce Ksh. 50 million (Development) from Mariene Research Institute.

	02/06/2026 18:19		SECOND SCHEDULE					
			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
								Increase Ksh. 100 million (Recurrent) for Kenyatta University to support continuing 5th year and 6th continuing students under the old funding model Increase Ksh. 300 million (Development) for Support to ongoing capital projects in public universities. Increase Ksh. 50 million (Development) for Meru University Increase Ksh. 42 million (Development) for public participation projects.
1065		0508000 General Administration, Planning and Support Services		127,506,040			127,506,040	Increase Ksh. 127.506040 million (Recurrent) for Headquarters Administrative Services O&M
1066		State Department for Basic Education	(2,300,000,000)	2,500,000,000	(283,000,000)	1,302,000,000	1,219,000,000	
1066		0501000 Primary Education				507,000,000	507,000,000	Increase Ksh. 237 million (Development) for public participation projects. Increase Ksh. 190 million (Development) for primary school infrastructure Increase Ksh. 20 million (Development) for various projects (National Treasury Ammendment), Increase Ksh. 60 million (Development) for primary school infrastructure
1066		0502000 Secondary Education	(2,300,000,000)	200,000,000	(283,000,000)	795,000,000	(1,588,000,000)	Reduce Ksh. 130 million (Development) from Construction of National Psycho Education Assessment Centre. Reduce Ksh. 153 million (Development) from Construction of Resource Center at KICD. Reduce Ksh. 2,300 million (Recurrent) from Secondary and Tertiary Education HQs Administrative Services (Junior school capitation). Increase Ksh. 200 million (Recurrent) for Kenya Institute of Curriculum Development to support county dialogue and stakeholders engagement as part of CBE sensitization programme.

-	02/06/2026 18:19		SECOND SCHEDULE					
			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					
			Recurrent		Development		Gross Change	
			Reduction	Increase	Reduction	Increase		
								Notes
								Increase Ksh. 130 million (Development) for Kenya Institute of Special Education to support construction of EARCS centres in 8 regions to support assessment of learners with special needs. Increase Ksh. 100 million (Development) for Kenya Institute of Special Education to support the completion of the Assistive devices factory which is aimed at producing locally devices used by SNE learners. Increase Ksh. 239 million (Development) for public participation projects. Increase Ksh. 206 million (Development) for secondary school infrastructure Increase Ksh. 80 million (Development) for various projects (National Treasury Ammdement) Increase Ksh. 40 million (Development) for secondary school infrastructure.
1066		0503000 Quality Assurance and Standards		2,100,000,000			2,100,000,000	Increase Ksh. 1,500 million (Recurrent) for Examinations and invigilation. Increase Ksh. 600 million (Recurrent) for Directorate of Quality assurance and standards To support the Quality assurance Directorate in its core mandate of quality assuring of schools as the country continues to rollout CBE
1066		0508000 General Administration, Planning and Support Services		200,000,000			200,000,000	Increase Ksh. 150 million (Recurrent) for Jomo Kenyatta Foundation for O&M Increase Ksh. 50 million (Recurrent) for O&M
1067		State Department for Science, Innovation and Research	-	-	-	-	-	
1067		0506000 Research, Science, Technology and Innovation					-	
2091		Teachers Service Commission	(250,000,000)	1,850,000,000	-	-	1,600,000,000	
2091		0509000 Teacher Resource Management		1,800,000,000			1,800,000,000	Increase Ksh. 1,800 million (Recurrent) for Minet Kenya Ltd pending bill for teachers medical cover
2091		0510000 Governance and Standards	(250,000,000)				(250,000,000)	Reduce Ksh. 250 million (Recurrent) from Training of teachers

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
2091		0511000 General Administration, Planning and Support Services		50,000,000			50,000,000	Increase Ksh. 50 million (Recurrent) for Medical Insurance for Commission staff
7	ENERGY		(1,000,000,000)	-	(1,500,000,000)	6,397,200,000	3,897,200,000	
1152		State Department for Energy	(500,000,000)	-	(1,500,000,000)	6,247,200,000	4,247,200,000	
1152		0211000 General Administration Planning and Support Services				350,000,000	350,000,000	Increase Ksh. 350 million (Development) for 1152108400 Monitoring and Evaluation of Energy Projects (A in A from PDL).
1152		0212000 Power Generation					-	
1152		0213000 Power Transmission and Distribution	(500,000,000)		(1,500,000,000)	5,897,200,000	3,897,200,000	Reduce Ksh. 1,000 million (Development) from 1152104400 Electrification of Public Facilities. Reduce Ksh. 500 million (Development) from 1152106900 Installation of Transformers in Constituencies. Increase Ksh. 1,500 million (Development) for 1152104401 Electrification of Public Facilities. Reduce Ksh. 500 million (Recurrent) from 1152000702 Rural Electrification and Renewable Energy Corporation (A in A from 5% REP Levy). Increase Ksh. 500 million (Development) for 1152106901 Installation of Transformers in Constituencies (A in A from 5% REP Levy). Increase Ksh. 138 million (Development) for public participation projects. Increase Ksh. 100 million (Development) for electrification -REREC
								Increase Ksh. 922 million (Development) for electrification-REREC. Increase Ksh. 2687.2 million (Development) for various projects (National Treasury Amendment) Increase Ksh. 50 million (Development) for various projects
1152		0214000 Alternative Energy Technologies					-	
1193		State Department for Petroleum	(500,000,000)	-	-	150,000,000	(350,000,000)	

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Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
			2026/2027 BUDGET STIMATES					
			Recurrent		Development			
Reduction	Increase	Reduction	Increase	Gross Change				
1193		0215000 Exploration and Distribution of Oil and Gas	(500,000,000)			150,000,000	(350,000,000)	Reduce Ksh. 500 million (Recurrent) from 2520200 Subsidies to Financial Private Enterprises (A in A from PDL). Increase Ksh. 150 million (Development) for 1193100301-2211300 Midstream and Downstream Petroleum Distribution (A in A from PDL).
8	ENVIRONMENT, FORESTRY AND MINING		-	820,000,000	(560,000,000)	1,515,000,000	1,775,000,000	
1331		State Department for Environment and Climate Change	-	-	-	1,210,000,000	1,210,000,000	
1331		1002000 Environment Management and Protection				1,210,000,000	1,210,000,000	Increase Ksh. 210 million (Development) for 1331104500 Restoration of Wetlands and Degraded Ecosystems. Increase Ksh. 1,000 million (Development) for Removing Asbestos-NEMA (National Treasury Ammendment)
1331		1010000 General Administration, Planning and Support Services					-	
1331		1012000 Meteorological Services					-	
1192		State Department for Mining	-	200,000,000	-	-	200,000,000	
1192		1007000 General Administration Planning and Support Services		200,000,000			200,000,000	Increase Ksh. 200 million (Recurrent) for Gold feasibility study - Migori - National Mining Corporation (NAMICO)
1192		1009000 Mineral Resources Management					-	
1192		1021000 Geological Survey and Geoinformation Management					-	
1332		1332 State Department for Forestry	-	620,000,000	(560,000,000)	305,000,000	365,000,000	
1332		1018000 Forests Development, Management and Conservation		620,000,000	(560,000,000)	305,000,000	365,000,000	Reduce Ksh. 260 million (Development) from Tree Growing Campaign and Rangeland Restoration-HQ. Reduce Ksh. 300 million (Development) from Tree Growing Campaign and Rangeland Restoration -KFS. Increase Ksh. 285 million (Development) for 1332101400 Forest roads. Increase Ksh. 20 million (Recurrent) for Kenya Forestry College Londiani

	02/06/2026 18:19		SECOND SCHEDULE					
			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
								Increase Ksh. 100 million (Recurrent) for Security Operations - KFS Increase Ksh. 300 million (Recurrent) for Rehabilitation of Fire-Breaks and Fire Suppression - KFS Increase Ksh. 20 million (Development) for Completion of Ugenya Forestry College Increase Ksh. 200 million (Recurrent) for camping equipment for security operations-Kenya Forest Service
1332		1024000 Agroforestry and Commercial Forestry Development					-	
1332		1025000 General Administration, Planning and Support Services					-	
9	FINANCE AND NATIONAL PLANNING		(3,282,000,000)	1,410,000,000	(9,663,000,000)	1,369,000,000	(10,166,000,000)	
1071		The National Treasury	(3,221,000,000)	140,000,000	(7,877,000,000)	1,369,000,000	(9,589,000,000)	
1071		0717000 General Administration Planning and Support Services	(2,850,000,000)		(750,000,000)		(3,600,000,000)	Reduce Ksh. 300 million (Development) from 1071104300 Reduce Ksh. 700 million (Recurrent) from Kenya Revenue Authority- Contracted Services Reduce Ksh. 200 million (Development) from Installation and Operationalization of DRC Equipment-Government Data Centre Reduce Ksh. 320 million (Recurrent) from KRA – Revenue Enhancement Reduce Ksh. 360 million (Recurrent) from 1071007400- Revenue enhancement Reduce Ksh. 100 million (Development) from 1071109000- Horn of Africa Gateway Development Project

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	Notes
								Reduce Ksh. 250 million (Recurrent) from 1071000111 Strategic Interventions (2211300 Other Operating Expenses-leasing). Reduce Ksh 400 million (Recurrent) from 1071007400- (From Contracted Services) Reduce Ksh. 50 million (Development) from 1071102600- Equity and Subscriptions in International Financial Institutions. Reduce Ksh. 100 million (I Development) from 1071114100- Purchase & Refurbishment of Jubilee Insurance House. Reduce Ksh. 820 million (Recurrent) from 1071000111 Strategic Interventions (2211300 Other Operating Expenses-leasing).
1071		0718000 Public Financial Management	(371,000,000)	100,000,000	(7,040,000,000)	1,069,000,000	(6,242,000,000)	Reduce Ksh. 3,020 million (Development) from 1071106600 Strategic Response to Public Initiatives Reduce Ksh. 250 million (Recurrent) from 1071000204 National Government Budget Process (2630100 Current Grants to Government Agencies and other Levels of Government- BR). Reduce Ksh. 50 million (Recurrent) from 1071000204 National Government Budget Process (Other operating Expenses). Reduce Ksh. 26 million (Recurrent) from 071001902 Field Services (2211300 Other Operating Expenses). Reduce Ksh. 40 million (Development) from 1071114200- Institutional Support. Reduce Ksh. 45 million (Recurrent) from 1071001000 Internal Audit Directorate (other operating expenses).

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	Notes
								Increase Ksh. 420 million (Development) for 1071100100 Increase Ksh. 100 million (Recurrent) for Horn of Africa Initiative secretariat (0-0004-02-2211320) Increase Ksh. 649 million (Development) for 1071104500 Equalisation Fund Transfers - BETA Reduce Ksh. 1,980 million (Development) from 1071106600 Strategic Response to Public Initiatives. Reduce Ksh. 2,000 million (Development) from 1071104400
1071		0719000 Economic and Financial Policy Formulation and Management		40,000,000		300,000,000	340,000,000	Increase Ksh. 300 million (Development) for Public Debt Institutional Support Project Increase Ksh. 40 million (Recurrent) for Financial Reporting Center (National Treasury Ammendment)
1071		0720000 Market Competition			(87,000,000)		(87,000,000)	Reduce Ksh. 87 million (Development) from 1071106400 Development of the market openness gauge system.
1072		State Department for Economic Planning	(11,000,000)	770,000,000	(531,000,000)	-	228,000,000	
1072		07710000 Monitoring and Evaluation Services			(150,000,000)		(150,000,000)	Reduce Ksh. 150 million (Development) from 1072100100- National Integrated Monitoring and Evaluation System (NIMES).
1072		0707000 National Statistical Information Services			(371,000,000)		(371,000,000)	Reduce Ksh. 341 million (Development) from 1072109200- East African Regional Statistics Programme for Results. Reduce Ksh. 30 million (Development) from 1072109400 -Institutional Support
1072		0709000 General Administration Planning and Support Services	(11,000,000)	500,000,000			489,000,000	Reduce Ksh. 11 million (Recurrent) from 1072000110 Support & Capacity Building-Grassroot Champions on Data & Governance Increase Ksh. 300 million (Recurrent) for Technical support towards County Planning Increase Ksh. 200 million (Recurrent) for the operationalization of the County planning offices in 47 Counties

•	02/06/2026 18:19		SECOND SCHEDULE					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					Notes
			2026/2027 BUDGET STIMATES					
			Recurrent		Development		Gross Change	
			Reduction	Increase	Reduction	Increase		
1072		0774000 Macro-economic Policy, National Planning and Research		100,000,000	(10,000,000)		90,000,000	Reduce Ksh. 10 million (Development) from 1072100300 -Support-Kenya Institute for Public Policy Research & Analysis. Increase Ksh. 100 million (Recurrent) for KIPPRA documentaries
1072		0775000 Sectoral & Intergovernmental Development Planning Coordination		170,000,000			170,000,000	Increase Ksh. 70 million (Recurrent) for NCPD Mentorship program for Adolescents to end teenage pregnancy Increase Ksh. 100 million (Recurrent) for 1072002900
1073		State Department for Investments and Assets Management	-	500,000,000	(1,255,000,000)	-	(755,000,000)	
1073		0777000 Public Investment & Portfolio Management			(1,125,000,000)		(1,125,000,000)	Reduce Ksh. 500 million (Development) from Strategic Investment in Public Enterprises- Consolidated Bank. Reduce Ksh. 125 million (Development) from 1073100300 Reduce Ksh. 500 million (Development) from 1073100300-(2630200 Capital Grants to Government Agencies and other Levels of Government.)
1073		0778000 Public Pensions & Retirement Benefits Management			(60,000,000)		(60,000,000)	Reduce Ksh. 60 million (Development) from 1073100100 -Pensions Management
1073		0779000 Government Assets Management		500,000,000	(70,000,000)		430,000,000	Reduce Ksh. 70 million (Development) from 1073100200 Implementation of e-Procurement System for the Govt. of Kenya. Increase Ksh. 500 million (Recurrent) for PPRA eGPS capacity building
1073		0780000 General Administration, Planning and Support Services					-	
2061		The Commission on Revenue Allocation	(50,000,000)	-	-	-	(50,000,000)	
2061		0737000 Inter-Governmental Transfers and Financial Matters	(50,000,000)				(50,000,000)	Reduce Ksh. 50 million (Recurrent) from (Ksh. 20- other operating expenses, Ksh. 10 million from Equitable sharing revenue, Ksh. 10 million -Public Financial Management, 10 million from the purchase of General Equipment)
2121		Office of the Controller of Budget	-	-	-	-	-	

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
2121		0730000 Control and Management of Public finances					-	
10	HEALTH		(2,993,798,764)	2,040,998,764	(759,000,000)	3,637,800,000	1,926,000,000	
1082		State Department for Medical Services	(1,648,800,000)	800,000,000	(649,000,000)	3,176,800,000	1,679,000,000	
1082		0402000 National Referral & Specialized Services	(207,000,000)	450,000,000	(515,000,000)	2,340,000,000	2,068,000,000	Reduce Ksh. 75 million (Development) from 1082100700 Renovation/Equipping Buildings-Mathari Teaching & Referral Hospital. Reduce Ksh. 20 million (Development) from Kocholwo Sub-County Hospital upgrade Reduce Ksh. 20 million (Development) from Kapchemutta Health Centre upgrade. Reduce Ksh. 400 million (Development) from 1082106000 Acquisition of Specialized Medical Equipment CHP payment of pending bills. Reduce Ksh. 90 million (Recurrent) from 1082000501 Spinal Injury Hospital. Reduce Ksh. 117 million (Recurrent) from 1082002500 Kenya Board of Mental Health.
								Increase Ksh. 615 million (Development) for 1082107400 Construction and Equipping of Health Centres Funds for construction and equipping of, Cheberen Health Centre(Kshs20m), Lurare Dispensary(Ksh 20M),Salient Kipkaren (Ksh 20m) , Kilgoris Health centre(Ksh 20m) ,Nyaribu Dispensary(Ksh 20m),Kanyarkwart Health Centre(Ksh 20m), Emusanda Health Centre Lurambi(Ksh 20m),Mt Elgon(Ksh 20m),Malela Level IV(Ksh 25m) , Ekwanda(Ksh 10m)Kaanwa Health Centre(Ksh 20m),Mitunguu (Ksh 10m),Igoji(Ksh 10m) Suguta(Ksh 20m),Khwisero Level IV Hospital(Ksh 20m),Goyo Health Centre(Ksh 20) ,

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
								Kitum(Ksh 20m),Mur Malanga(Ksh 20m),Kirindo(Ksh 20m) , Arindi(Ksh 50m),Kosawo health centre(Ksh 50m) and Sisokhe Dispensary (Ksh 20m),Masogo(Ksh 20m) and Nyalenda(Ksh 10m), Ifin(Ksh 10), sikhendu(Ksh 20m), Kajuki(Ksh 20m) ,Barwesa Level 3(Ksh 10m),Cheapkige Health Centre(Ksh 10m),Baragoi subcounty hospital(Ksh 10m),Urenga(Ksh 20m) and Kanyungu Level 3(Ksh 10m)
								Increase Ksh. 500 million (Development) for 1082100500 Managed Equipment Service-Hire of Medical Equipment for 98 Hospital partial payment of MES pending bills and leasing under the new NESP programme. The Funds will allow decommissioning of the Equipment and onboarding of NESP programme Increase Ksh. 100 million (Development) for Leasing of Central Sterilization Supply Department(CSSD)Equipment-NESP
								Increase Ksh. 145 million (Development) for 1082100200 National Commodities Storage Center (KEMSA) for installation of In-rack firefighting system at the National commodities storage centre. Increase Ksh. 50 million (Development) 1082105100 Upgrading & Equipping of Maternal & New Born Ward - Endebess Hospital. Increase Ksh. 30 million (Development) for 1082105000 Upgrading and equipping of Children Ward - Kibugua Level 3 Hospital Increase Ksh. 150 million (Development) for procurement of CathLab at KNH Increase Ksh. 100 million (Recurrent) for 1082001700 Kenyatta University Teaching Referral &Research Hospital (KUTRRH). PE shortfall

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
								Increase Ksh. 50 million (Recurrent) for Mwai Kibaki Teaching and Referral Hospital Othaya PE Increase Ksh. 50 million (Development) for Khwisero Level 4 Hospital Increase Ksh. 300 million (Recurrent) for KNH legal pending bills Increase Ksh. 20 million (Development) for Bumula B Heath Center Increase Ksh. 80 million (Development) for Lusigetti Hospital completion and equipping Increase Ksh. 500 million (Development) for Cancer Centre at Jaramogi Oginga Odinga level VI Increase Ksh. 100 million (Development) for Mogoti Hospital Level IV (National Treasury Ammendment)
1082		0410000 Curative & Reproductive Maternal New Born Child Adolescent Health RMNCAH	(10,000,000)	280,000,000		806,800,000	1,076,800,000	Reduce Ksh. 10 million (Recurrent) from 1082002400 National Aids Control Programme. Increase Ksh. 30 million (Recurrent) for National Cancer Institute. Increase Ksh. 50 million (Recurrent) for 10821033500 Beyond Zero(Multisectoral Coordination to end HIV & Other Syndemic Diseases).
								Increase Ksh. 100 million (Development) for Karapul Health Center Increase Ksh. 50 million (Development) for Tingwangi Health Center Increase Ksh. 50 million (Development) for Ratuoro Health Center Increase Ksh. 50 million (Development) for Uranga Health Center Increase Ksh. 50 million (Development) for Got - OYenga Health Center Increase Ksh. 50 million (Development) for Got Koyembe Health Center Increase Ksh. 50 million (Development) for Madiany Health Center Increase Ksh. 75 million (Development) for Bondo District Hospital

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	Notes
								Increase Ksh. 200 million (Recurrent) Ending the Triple Threat Program-new HIV infections, adolescent pregnancies, and sexual and gender-based violence (SGBV) - National Syndemic Diseases Control Council (NSDC) Increase Ksh.231.8 Million(Development) to support NASCOP HIV Alleviation activities.
								Increase Ksh.50 Million(Development) towards Madiany Health Centre. Increase Ksh.50 Million(Development) Towards Rwambwa Sub-County Hospital.
1082		0411000 Health Research and Innovations		50,000,000	(114,000,000)	30,000,000	(34,000,000)	Reduce Ksh. 114 million (Development) from 1082104400 Human Vaccine Production - BETA. Increase Ksh. 30 million (Development) for Research and Development KEMRI. Increase Ksh. 50 million (Recurrent) for 1083003300 Kenya Institute of Primate Research PE shortfall
1082		0412000 General Administration	(1,431,800,000)	20,000,000	(20,000,000)		(1,431,800,000)	Reduce Ksh. 1.1 billion (Recurrent) from 1082003100 Primary HealthCare Fund. Reduce Ksh. 20 million (Development) from 1082109100 Monitoring & Evaluation of BETA Projects Increase Ksh. 20 million (Recurrent) for 1082001100 Headquarters & Administrative Services- Finance Management Services Reduce Ksh.331.8 Million(Recurrent) from UHC Health Workers -Current Grants to Government Agencies and other Levels of Government.
1083		State Department for Public Health and Professional Standards	(1,344,998,764)	1,240,998,764	(110,000,000)	461,000,000	247,000,000	

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
1083		0406000 Preventive and Promotive Health Services	(954,998,764)	1,070,998,764	(60,000,000)	120,000,000	176,000,000	Reduce Ksh. 299.396558 million (Recurrent) from 1083001300 Port Health Control. Reduce Ksh. 184.917000 million (Recurrent) from 1083001300 Port Health Control (A in A). Reduce Ksh. 172.232245 million (Recurrent) from 1083001600 National Public Health Laboratory Services. Reduce Ksh. 960,000 (Recurrent) from 1083001600 National Public Health Laboratory Services (A in A). Reduce Ksh. 24.696764 million (Recurrent) from 1083002800 Field Epidemiology (FELTP) - HQ. Reduce Ksh. 272.796197 million (Recurrent) from 1083002100 Disease Surveillance and Response Unit.
								Reduce Ksh. 30 million (Development) from 1083100100 Dietetics Services Improvement Reduce Ksh. 30 million (Development) from 1083100200 Clinical Waste Disposal System. Increase Ksh. 116 million (Recurrent) for 1083003100 Headquarters Administrative Services for Transition of Staff who were recruited to support the Tuberculosis Program under the Global Funds to Permanent and Permanent terms
								Increase Ksh. 769.121764 million (Recurrent) for 1083003400 Kenya National Public Health Institute Increase Ksh. 185.877000 million (Recurrent) for 1083003400 Kenya National Public Health Institute (A in A). Increase Ksh. 10 million (Development) for 1083102500 Construction of Health Centres construction and equipping of Poro Maternity. Increase Ksh. 100 million (Development) for 1083102700 Central Radioactive Waste Processing Facilities to cater for completion of phase 1 of Central Radioactive Waste Processing Facilities Increase Ksh. 10 million (Development) for public participation project

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
1083		0407000 Health resources development and Innovation	(390,000,000)			341,000,000	(49,000,000)	Reduce Ksh. 390 million (Recurrent) from 1083003200 Kenya Medical Training College Increase Ksh. 150 million (Development) for 1083100700 Construction of Tuition Blocks and Laboratories at KMTC. Ndiwa KMTC(Ksh 20m),KMTC Nyeri campus(Ksh 10m),Kisii KMTC(Ksh 20M),Moyale KMTC(Ksh 20m), Furnishing of Tuition Blocks KMTC Maralal(Ksh 7m), Construction of tuition blocks KMTC Maralal(Ksh 13m),Karuri KMTC(Ksh 20m), Kitui Kmtc(Ksh 20m), and Buuri KMTC Timau Hospital(Ksh 20m). Increase Ksh. 61 million (Development) for public participation projects. Increase Ksh. 130 million (Development) for KMTCs
1083		0408000 Health Policy, Standards and Regulations		170,000,000	(30,000,000)		140,000,000	Reduce Ksh. 30 million (Development) from Construction of Examination Centre - KMPDC Increase Ksh. 50 million (Recurrent) for 1083002500 Kenya Health Professions Oversight Authority (KHPOA). Increase Ksh. 30 million (Recurrent) for 1083002900 Kenya Medical Practitioners & Dentists Council. Increase Ksh. 30 million (Recurrent) for Clinical Officers Council PE Increase Ksh. 10 million (Recurrent) for 1083004300 Public Health Officers and Technician's Council PE Increase Ksh. 10 million (Recurrent) for Kenya Medical Laboratory Technicians & Technologists Board - KMLTTB PE Increase Ksh. 10 million (Recurrent) for Health Records and Information Managers Board
								Increase Ksh. 20 million (Recurrent) for Physiotherapist's Council of Kenya PE Increase Ksh. 10 million (Recurrent) for Nursing Council of Kenya

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
1083		0412000 General Administration			(20,000,000)		(20,000,000)	Reduce Ksh. 20 million (Development) from 1083103500 Monitoring and Evaluation of BETA Projects.
11	HOUSING, URBAN PLANNING & PUBLIC WORKS		-	100,000,000	(192,190,000)	240,190,000	148,000,000	
1094		State Department for Housing and Urban Development	-	100,000,000	(100,000,000)	15,000,000	15,000,000	
1094		0102000 Housing Development and Human Settlement		100,000,000	(100,000,000)	15,000,000	15,000,000	Reduce Ksh. 100 million (Development) from 1094106200 Affordable Housing Fund. Increase Ksh. 100 million (Recurrent) for 1094000500 Housing Department towards supervision and management of 4,500 interns currently deployed across project sites nationwide. Increase Ksh. 15 million (Development) for public participation project
1094		0105000 Urban and Metropolitan Development					-	
1094		0106000 General Administration Planning and Support Services					-	
1095		State for Public Works	-	-	(92,190,000)	225,190,000	133,000,000	
1095		0103000 Public Buildings				18,990,000	18,990,000	Increase Ksh. 13.999 million (Development) for 1095104102: Supervision of projects Increase Ksh. 5 million (Development) for public participation project
1095		0104000 Ocean, Rivers & Lakes Ecosystem Infrastructure			(92,190,000)	206,200,000	114,010,000	Reduce Ksh. 92.19 million (Development) from Projects were funded during the Sup No.1 FY 2025/26. (Anda footbridge by Ksh. 12.4 million, Nyikendo footbridge by Ksh. 20 million. Olasi Bridge by Ksh. 15 million. Olé Kasasi footbridge by Ksh. 10 million. Nyagwakwa-Embonga Footbridge by Ksh. 4 million. Kaiti footbridge by Ksh. 14 million. Indoli Mwachina footbridge by Ksh. 9 million. Kamnara footbridge by Ksh. 3 million. Akiriamet footbridge by Ksh. 0.79 million. Lusheya - Lubinu footbridge by Ksh. 4 million.

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
								Increase Ksh. 78.2 million (Development) for - Bute Primary footbridge by Ksh. 4.2 million. Chokaa footbridge by Ksh. 5 million. Masanga footbridge by Ksh. 6 million. Kivani Kaiti Ikalyoni footbridge by Ksh. 6 million. Mutituni Kasaini footbridge by Ksh. 6 million. Igwero footbridge by Ksh. 5 million. shimo la tewa footbridge by Ksh. 6 million. mubere footbridge by Ksh. 6 million. Sandoi footbridge by Ksh. 6 million. Chepyemat footbridge Ksh. 5 million. Kiptogot forest footbridge Ksh. 5 million. Gatono-Nazareth Bridge Ksh. 18 million Increase Ksh. 78 million (Development) for public participation projects. Increase Ksh. 50 million (Development) for footbridges
1095		0106000 General Administration Planning and Support Services					-	
1095		0218000 Regulation and Development of the Construction Industry					-	
12	JUSTICE AND LEGAL AFFAIRS COMMITTEE		(285,000,000)	995,000,000	(340,000,000)	80,000,000	450,000,000	
1023		State Department for Correctional Services	(225,000,000)	110,000,000	-	40,000,000	(75,000,000)	
1023		0623000 General Administration, Planning and Support Services					-	
1023		0627000 Prison Services	(225,000,000)	100,000,000			(125,000,000)	Reduce Ksh. 225 million (Recurrent) from the budget for food and rations. Increase Ksh. 100 million (Recurrent) for security operations 2211313 under 1023001903 office of the commissioner general of prisons
1023		0628000 Probation & After Care Services		10,000,000		40,000,000	50,000,000	Increase Ksh. 40 million (Development) for Construction of Probation Offices in Marimanti, Bungoma, Wajir and Baringo. Increase Ksh. 10 million (Recurrent) for the operationalization and equipping of Makindu Probation Office
1252		State Law Office	-	134,000,000	-	-	134,000,000	

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
1252		0606000 Legal Services		134,000,000			134,000,000	Increase Ksh. 30 million (Recurrent) for the Council for Legal Education to enable the Council execute its mandate of administering the ATP Examination in April, 2026, and catering for other non-discretionary expenditures. Increase Ksh. 50 million (Recurrent) for the National Council for Law Reporting to enhance its budget for operations and maintenance (Rent arrears for warehouse, Insurance for NCLR Assets and Purchase of additional hardware and software) Increase Ksh. 54 million (Recurrent) for the Nairobi Centre for International Arbitration (NCIA) to Implement its Human Resource Instruments as approved by SRC.
1252		0609000 General Administration, Planning and Support Services					-	
1253		State Department for Justice Human Rights and Constitutional Affairs	-	30,000,000	-	-	30,000,000	
1253		0633000 Governance, Human Rights and Constitutional Affairs		30,000,000			30,000,000	Increase Ksh. 30 million (Recurrent) for the Kenya Law Reform Commission to undertake timely review of statutory provisions declared Unconstitutional by Courts.
1271		Ethics and Anti-Corruption Commission	-	-	-	-	-	
1271		0611000 Ethics and Anti-Corruption					-	
1291		Office of the Director of Public Prosecutions	-	450,000,000	-	-	450,000,000	
1291		0612000 Public Prosecution Services		450,000,000			450,000,000	Increase Ksh. 350 million (Recurrent) for Security Operations - ODPP Increase Ksh. 100 million (Recurrent) for purchase of motorvehicles
1311		Office of the Registrar of Political Parties	-	31,000,000	-	-	31,000,000	
1311		0614000 Registration, Regulation and Funding of Political Parties		31,000,000			31,000,000	Increase Ksh. 31 million (Recurrent) for Capacity Building of Political Parties Agents and aspirants from special interest groups as well as upgrading the integrated political parties management system.
1321		Witness Protection Agency	(30,000,000)	-	-	-	(30,000,000)	
1321		0615000 Witness Protection	(30,000,000)				(30,000,000)	Reduce Ksh. 30 million (Recurrent) from O&M.

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	Notes
2011		Kenya National Commission on Human Rights	-	-	-	-	-	
2011		0616000 Protection and Promotion of Human Rights					-	
2031		Independent Electoral and Boundaries Commission	-	-	-	-	-	
2031		0617000 Management of Electoral Processes					-	
2131		Commission on Administrative Justice	(30,000,000)	-	-	-	(30,000,000)	
2131		0731000 Promotion of Administrative Justice	(30,000,000)				(30,000,000)	Reduce Ksh. 30 million (Recurrent) from O&M.
1261		The Judiciary	-	200,000,000	(340,000,000)	40,000,000	(100,000,000)	
1261		0610000 Dispensation of Justice		200,000,000	(340,000,000)	40,000,000	(100,000,000)	Reduce Ksh. 250 million (Development) from The modernization of ICT infrastructure. Reduce Ksh. 90 million (Development) from the refurbishment of supreme court building. Increase Ksh. 200 million (Recurrent) for Handling of disputes for nominations and the General Elections in 2027. Increase Ksh. 40 million (Development) For the Construction of Eldas Magistrates Court
2051		Judicial Service Commission	-	40,000,000	-	-	40,000,000	
2051		0619000 Judicial Oversight		40,000,000			40,000,000	Increase Ksh. 40 million (Recurrent) for recruitment of twenty (20) additional staff (Complaint officers, Investigators, Legal officers and Director Curriculum Development)
13	LABOUR		(361,600,000)	716,600,000	(705,000,000)	1,654,000,000	1,304,000,000	
1184		State Department for Labor	(4,000,000)	616,600,000	(186,000,000)	200,000,000	626,600,000	
1184		0910000 General Administration Planning and Support Services		300,000,000			300,000,000	Increase Ksh. 250 million (Recurrent) for To cater for; Pending Bills, Review of Labor Laws and Employment Policies, Employment and Labour Disputes, Monitoring and Evaluation coordination of Ministerial Services. Increase Ksh. 25 (Recurrent) for M&E of projects. Increase Ksh. 25 million (Recurrent) for Developing National Skills Inventory

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
1184		0906000 Labor, Employment and Safety Services	(4,000,000)	316,600,000	(186,000,000)		126,600,000	Reduce Ksh. 4 million (Recurrent) from 1184000800 Directorate of Occupational Health and Safety Services- 1184000801 Headquarters-2211300 Other Operating Expenses- 1M, 2211000 Specialized Materials and Supplies-1M, 1184003000 Registrar of Trade Unions (RTU)- 1184003001 Registrar of Trade Unions (RTU) - 2210300 Domestic Travel and Subsistence, and Other Transportation Costs- 2M. Reduce Ksh. 186 million (Development) from 1184100300 Construction of Occupational Safety & Health-OSH-Institute-Phase 1- 111M, 1184100600 Construction of National Employment Promotion centre Kabete- 75M
								Increase Ksh. 316.6 million (Recurrent) for To cater for participation and Coordination of International Labour Meetings and Conferences Facilitate compliance to ILO conventions Repatriation of Employment Workers Attestation of Foreign Contracts Negotiation on for Bilateral Law Agreements Participation in Labour Migration Labour Fairs and Expos Labour Markets Assessments on Skills in demand under1184000506 Labour Migration and Export Programme - BETA
1184		0907000 Manpower Development, Employment and Productivity Management				200,000,000	200,000,000	Increase Ksh. 200 million (Development) for To cater for the GoK component of the 1184103000 National Youth Opportunities Towards Advancement (NYOTA) Project
1213		State Department for Public Service	(238,600,000)	-	(469,000,000)	1,454,000,000	746,400,000	

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
1213		0710000 Public Service Transformation	(150,000,000)		(242,000,000)	1,129,000,000	737,000,000	Reduce Ksh. 150 million (Recurrent) from 1213001200 Huduma Kenya Secretariat - HQ- 1213001201 Huduma Kenya Secretariat - HQ -2211000 Specialized Materials and Supplies -15M ,3110700 Purchase of Vehicles and Other Transport Equipment - 8M, 3111000 Purchase of Office Furniture and General- 50M,3111100 Purchase of Specialized Plant, Equipment and Machinery-28M , 1213001700 Huduma Centres- 1213001701 Huduma Centres-2211300 Other Operating Expenses -9M, 3110200 Construction of Building- 15M, 1213001900 Civil Service Reform Secretariat - PSM - 1213001901 Civil Service Reform Secretariat - PSM - 2211300 Other Operating Expenses-3M, 1213002300 Human Resource Information System (HRIS) Services- 1213002301 Human Resource Information System (HRIS) Services - HQ - 17M, 1213001900 Civil Service Reform Secretariat - PSM- 1213001901 Civil Service Reform Secretariat - PSM - 5M
								Reduce Ksh. 242 million (Development) from 1213100100 Implementation of Huduma Service Delivery Channels- 1213100101 Implementation of Huduma Service Delivery Channels-Purchase of Specialized Plant, Equipment and Machinery , Feasibility Studies and construction of buildings- 182M, 1213101300 Public Participation Projects-3110200 Construction of Building-20M,1213101400 Human Resource Examination System- 2630200 Capital Grants to Government Agencies and other Levels of Government- 40M Increase Ksh. 25 million (Development) for construction of Malinya Huduma Centre. Increase Ksh. 104 million (Development) for public participation projects

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
								Increase Ksh. 800 million (Development) 1213100500 (1213-1005-01-2630201) Increase Ksh. 100 million (Development) for Huduma Center Increase Ksh. 30 million (Development) for Nkubu Huduma Center Increase Ksh. 70 million (Development) for Huduma Centers
1213		0709000 General Administration Planning and Support Services	(45,600,000)				(45,600,000)	Reduce Ksh. 45.6 million (Recurrent) from 1213000100 : Central Planning & Project Monitoring Department- 2211300 Other Operating Expenses Ksh. 6M 1213000701 Headquarters- 3110700 Purchase of Vehicles and Other Transport Equipment -32M, 3111000 Purchase of Office Furniture and General Equipment- 5.6M, 1213001000 Finance Management Services - Public Service- 1213001001 Headquarters-2211300 Other Operating Expenses-2M
1213		0781000 Human Resource Management and Development	(43,000,000)		(227,000,000)	325,000,000	55,000,000	Reduce Ksh. 43 million (Recurrent) from 1213000400 Human Resource Development. -13M, 1213000800 Management Consultancy Services - DPM- 2211300 Other Operating Expenses- Kshs.2M, 1213000900 Human Resource Management Services -DPM.- 2211300 Other Operating Expenses -Kshs.2M, 1213000903 Counseling Services- 2210800 Hospitality Supplies and Services -3M, 2211300 Other Operating Expenses-20M, 1213000905 Administration Of Civil Servants Medical Scheme-2211300 Other Operating Expenses-3M,

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Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					Notes
			2026/2027 BUDGET STIMATES					
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
								Reduce Ksh. 227 million (Development) from 1213100700 Upgrade of Government Human Resource Information System-GHRIS & IPPD- 1213100701 Upgrade of Government Human Resource Information System-GHRIS & IPPD 3111100 Purchase of Specialized Plant, Equipment and Machinery- 200M, 1213101900 Modernization of the Public Service Club- 1213101901 Modernization of the Public Service Club- 2630200 Capital Grants to Government Agencies and other Levels of Government-10M, 3110200 Construction of Building-1213102000-17M
								Increase Ksh. 100 million (Development) for 1213100300 Construction of Tuition Complex at KSG Baringo. Increase Ksh. 50 million (Development) for 1213100200 Construction of Tuition Complex at KSG Matuga. Increase Ksh. 75 million (Development) for 1213101600 KSG Vihiga project Increase Ksh. 50 million (Development) for 1213101700 Robert Ouko Leadership Academy Kisumu KSG
								Increase Ksh. 50 million (Development) for Construction Of Office Block And Recreational Centre At The Kenya School of Government - Matuga Campus Increase Ksh. 70 million (Development) for KSG
2071		Public Service Commission	(119,000,000)	-	(50,000,000)	-	(169,000,000)	

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
2071		0725000 General Administration, Planning and Support Services	(110,000,000)		(50,000,000)		(160,000,000)	Reduce Ksh. 110 million (Recurrent) from 2071000100 Administration- 2071000101 Headquarters- 3110700 Purchase of Vehicles and Other Transport Equipment-44M, 3111000 Purchase of Office Furniture and General Equipment- 18M, 2211300 Other Operating Expenses- 21M, 2210700 Training Expenses - 5M, 2071000111 Public Communications Unit- 2210200 Communication, Supplies and Services-10M, 2210500 Printing , Advertising and Information Supplies and Services -12M Reduce Ksh. 50 million (Development) 2071100100 Refurbishment of Old Commission House WP Item No. D207 NB-NB 1501-50M
2071		0726000 Human Resource management and Development	(9,000,000)				(9,000,000)	Reduce Ksh. 9 million (Recurrent) from 2071000500 Human Resource Development- 2071000502 Human Resource Policy and Assessment- 2211300 Other Operating Expenses-9M
2071		0727000 Governance and National Values					-	
2071		0744000 Performance and Productivity Management					-	
2071		075000 Administration of Quasi-Judicial Functions					-	
2081		Salaries and Remuneration Commission	-	100,000,000	-	-	100,000,000	
2081		0728000 Salaries and Remuneration Management		100,000,000			100,000,000	Increase Ksh. 100 million (Recurrent) for O&M
14	LANDS		-	2,750,000,000	-	1,315,000,000	4,065,000,000	
1112		State Department for Lands and Physical Planning	-	-	-	1,215,000,000	1,215,000,000	
1112		0101000 Land Policy and Planning				1,200,000,000	1,200,000,000	Increase Ksh. 1,200 million (Development) for settlement of the landless (National Treasury Ammendment)
1112		0121000 Land Information Management				15,000,000	15,000,000	Increase Ksh. 15 million (Development) for public participation project.
1112		0122000 General Administration, Planning and Support Services					-	
2021		National Land Commission	-	2,750,000,000	-	100,000,000	2,850,000,000	

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		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS							
		2026/2027 BUDGET STIMATES							
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent			Development		Gross Change	Notes
			Reduction	Increase	Reduction	Increase			
2021		0116000 Land Administration and Management		2,750,000,000		100,000,000	2,850,000,000	Increase Ksh. 250 million (Recurrent) National Land Commission Increase Ksh. 100 million (Development) for Public participation projects 1112101700- Samburu West Titling Program Increase Ksh. 1,500 million (Recurrent) for Arbitration/Legal compensation costs (National Treasury Amendment) Increase Ksh. 1,000 million (Recurrent) for vaTribunal costs (National Treasury Amendment)	
15	REGIONAL DEVELOPMENT		(35,000,000)	830,000,000	(285,400,000)	1,313,400,000	1,843,000,000		
1032		State Department for Devolution	-	85,000,000	-	140,000,000	225,000,000	Increase Ksh. 25 million (Recurrent) for O & M - World Scout Parliamentary Union Secretariat Increase Ksh. 140 million (Development) for KDSP II counterpart funding to World Bank Increase Ksh. 60 million (Recurrent) for Siaya County pending bill	
1032		0712000 Devolution Services		85,000,000		140,000,000	225,000,000		
1033		State Department for Special Programmes	-	650,000,000	-	-	650,000,000		
1033		0776000 Disaster Risk Management		650,000,000			650,000,000	Increase Ksh. 650 million (Recurrent) for 000201- Relief and Rehabilitation 2640201 - Emergency Relief	
1033		0733000 Accelerated ASAL							
1036		State Department for ASALS & Regional and Northern Corridor Development	(35,000,000)	95,000,000	(285,400,000)	1,173,400,000	968,000,000		
1036		0733000 Accelerated ASAL Development			(70,000,000)	375,000,000	305,000,000	Reduce Ksh. 70 million (Development) from Dry Land Climate Action Increase Ksh. 45 million (Development) for towards strategic water interventions by NDMA Increase Ksh. 330 million (Development) for various projects (National Treasury Amendment)	
1036		0743000 General Administration, Planning and Support Services							

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	Notes
1036		1013000 Integrated Regional Development	(35,000,000)	95,000,000	(195,400,000)	798,400,000	663,000,000	Reduce Ksh. 30 million (Development) from Wananchi Cottages. Reduce Ksh. 10 million (Development) from Boji Farmers. Reduce Ksh. 30 million (Development) from Oloitoktok Factory. Reduce Ksh. 35 million (Recurrent) from Arror-Keu Reduce Ksh. 7.7 million (Development) from Las Anod Water pan Reduce Ksh. 7.7 million (Development) from Malayley Water pan Reduce Ksh. 100 million (Development) from Etio Phase II Reduce Ksh. 10 million (Development) from Integrated Bamboo Commercialization
								Increase Ksh. 160.4 million (Development) for KVDA – Ksh. 50 million, CDA – Ksh. 35 million, ENNDA – Ksh. 75.4 million. Increase Ksh. 95 million (Recurrent) for personnel emoluments at KVDA (Ksh. 45 million) and ENNDA (Ksh. 50 million). Increase Ksh. 200 million (Development) for CDA Increase Ksh. 200 million (Development) for TARDA Increase Ksh. 40 million (Development) for KVDA Increase Ksh. 18 million (Development) for CDA Increase Ksh. 10 million (Development) for ENNDA Increase Ksh. 170 million (Development) for various projects (National Treasury Ammendment)
16	SOCIAL PROTECTION		(1,704,800,000)	1,683,000,000	(540,000,000)	1,011,800,000	450,000,000	
1185		State Department for Social Protection, Pensions & Senior Citizen Affairs	(440,000,000)	300,000,000	(100,000,000)	-	(240,000,000)	
1185		0908000 Social Development and Disability Inclusion					-	

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
1185		0909000 National Social Safety Net	(440,000,000)	300,000,000	(100,000,000)		(240,000,000)	Reduce Ksh 440 million (Recurrent) from 1185001200 Cash Transfers on account of beneficiaries exiting the programme. Reduce Ksh 100 million (Development) from Kenya Social and Economic Inclusion Project (KSEIP II) GoK component on account of aligning funding with the phased implementation of programme activities. Increase Ksh 300 million (Recurrent) to 1185001600 HQ for Inua Jamii and indigents insurance scheme register verification and M&E exercise.
1185		0914000 General Administration, Planning and Support Services					-	
1186		State Department for Children Welfare Services	(303,000,000)	563,000,000	-	-	260,000,000	
1186		0918000 Child Protection, Rights and Family Support	(303,000,000)	563,000,000			260,000,000	Reduce Ksh. 303 million (Recurrent) from 2640200 Emergency Relief and Refugee Assistance . Increase Ksh. 203 million (Recurrent) to 1186000503 Child Welfare Society of Kenya for Children Emergency Preparedness and Response Programme. Increase Ksh. 60 million (Recurrent) to 1186000300 National Council for Children's Services for Operationalization of Children Advisory Committees (CACs) Increase Ksh. 300 million (Recurrent) for Child Welfare Society
1186		0909000 National Social Safety Net					-	
1186		0914000 General Administration, Planning and Support Services					-	
1212		State Department for Gender and Affirmative Action	(961,800,000)	150,000,000	-	911,800,000	100,000,000	
1212		0911000 Community Development	(911,800,000)			911,800,000	-	Reduce Ksh. 911.8 million (Recurrent) from NGAAF. Increase Ksh. 911.8 million (Development) to NGAAF on account of reclassification of Sanitary Towels allocation from Recurrent to development vote.

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			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
1212		0912000 Gender Empowerment	(50,000,000)	150,000,000			100,000,000	Reduce Ksh 50 million (Recurrent) from 1212000200 Anti FGM Board to support competing urgent needs within the state department of Gender. Increase Ksh. 150 million (Recurrent) to Anti-GBV directorate to support implementation of recommendations by the Presidential Taskforce on GBV and Femicide.
1212		0913000 General Administration, Planning and Support Services					-	
1135		State Department for Youth Affairs and Creative Economy	-	670,000,000	(440,000,000)	100,000,000	330,000,000	
1135		0711000 Youth Empowerment Services		420,000,000	(440,000,000)	100,000,000	80,000,000	Reduce Ksh. 430 million (Development) from 135101902 Youth Employment Support Programme on account on enhanced allocation. Reduce Ksh 10 million (Development) from 1135101100 VIVA Youth Programme-BETA on account of the need to rationalize available resources. Increase Ksh 70 million (Recurrent) to 1135001600 National Youth Council for Elections and Council operations.
								Increase Ksh 200 million (Recurrent) to 1135001500 Youth Enterprise Development Fund for Operationalization of Constituency offices. Increase Ksh. 100 million (Development) to Youth Enterprise Development Fund for labor mobility loan programmes. Increase Ksh. 150 million (Recurrent) for National Youth Council
1135		0748000 Youth Development Services		250,000,000			250,000,000	Increase Ksh 200 million (Recurrent) to 1135001405 Youth Development Programmes- HQ for Kikao Programme. Increase Ksh. 50 million (Recurrent) to International Conference for Great Lakes Region Secretariat for implementation of its Mandate.
1135		0749000 General Administration, Planning and Support Services					-	
2141		National Gender and Equality Commission	-	-	-	-	-	

	02/06/2026 18:19		SECOND SCHEDULE					
			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
2141		0621000 Promotion of Gender Equality and Freedom from Discrimination					-	
1213		State Department for Public Service	-	-	-	-	-	
1213		0747000 National Youth Service					-	
17	SPORTS AND CULTURE		-	680,000,000	(500,000,000)	490,000,000	670,000,000	
1132		State Department for Sports	-	270,000,000	(500,000,000)	380,000,000	150,000,000	
1132		0901000 Sports		270,000,000	(500,000,000)	380,000,000	150,000,000	Increase Ksh. 40 million (Recurrent) for 1132000700 Anti-Doping Agency of Kenya for expansion of testing across all sports disciplines, recruitment of additional technical and operational staff. Increase Ksh. 180 million (Recurrent) for 1132000200 Kenya Academy of Sports for National sports talent search and development as well as Capacity building of Sports technical Personnel. The funding will also support constituency sports academies by providing scouting opportunities to athletes and sports persons. Reduce Ksh. 500 million (Development) from 1132102000 General Administration & Support Services
								Increase Ksh. 60 million (Development) for Alego Usonga Sports Academy - Kenya Academy of Sports (A in A from SASDF) Increase Ksh. 40 million (Development) for Sankuri Secondary School Sports Academy-Kenya Academy of Sports (A in A from SASDF) Increase Ksh. 40 million (Development) for Mitunguu National Polytechnic Sports Academy-Kenya Academy of Sports (A in A from SASDF). Increase Ksh. 40 million (Development) for Mundika Boys Primary School Sports Academy-Kenya Academy of Sports (A in A from SASDF)

	02/06/2026 18:19		SECOND SCHEDULE					
			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
								Increase Ksh. 50 million (Development) for renovation of Basketball Court -Nyayo National Stadium (A in A from SASDF). Increase Ksh. 50 million (Development) for Installation of Solar Panels-Nyayo National Stadium (A in A from SASDF) Increase Ksh. 50 million (Recurrent) for Chairmania Events Limited - pending bill Increase Ksh. 100 million (Development) for upgrading of pundo/kadongo stadium -kabondo (National Treasury Ammendment)
1134		State Department for Culture and Heritage	-	230,000,000	-	110,000,000	340,000,000	
1134		0902000 Culture/ Heritage		160,000,000		70,000,000	230,000,000	Increase Ksh. 30 million (Recurrent) for 1134002500 Kenya National Cultural Centre to cater for business systems and reengineering that will improve staff performance, enhance transparency and control, improve technology, automation and integration of processes at the organization. Increase Ksh. 40 million (Development) for public participation project Increase Ksh. 50 million (Recurrent) for National Heroes Council Compensation to employees Increase Ksh. 20 million (Recurrent) for National Heroes Council O&M
								Increase Ksh. 30 million (Development) for Raila Amolo Odinga Monument Increase Ksh. 60 million (Recurrent) for National Baseline Study on Arts and Culture

	02/06/2026 18:19		SECOND SCHEDULE					
			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
1134		0903000 The Arts		70,000,000			70,000,000	Increase Ksh. 40 million (Recurrent) for 1134002100 Permanent Presidential Music Commission to enable PPMC to conduct capacity building initiatives for artists through identification, developing and nurturing of music and dance skills which are held countrywide. Increase Ksh. 30 million (Recurrent) for 1134002000 National Heroes Council cater for establishment and digitization of a heroes database and conduct capacity building across the country on heroes' policies and programmes as well as shortfall in O&M
1134		0904000 Library Services				40,000,000	40,000,000	Increase Ksh. 40 million (Development) for Karachuonyo Community Library
1134		0905000 General Administration, Planning and Support Services					-	
1134		0916000 Public Records Management					-	
1134		0917000 Lottery Control, Licensing & Regulations					-	
1135		State Department for Youth Affairs and Creative Economy	-	180,000,000	-	-	180,000,000	
1135		0221000 Film Development Services		180,000,000			180,000,000	Increase Ksh. 70 million (Recurrent) for 1135002900 Kenya Film School cater for rent arrears, operationalization and purchase of training equipment. Increase Ksh. 60 million (Recurrent) for 1135003000 Kenya Film Classification Board to support inspection and compliance operations countrywide including supporting nine (9) regional offices to ensure nationwide regulatory coverage. Increase Ksh. 50 million (Recurrent) for 1135003100 Kenya Film Commission to cater for capacity building for film makers, marketing the country as a filming destination and stakeholder engagements on legislative interventions
18	TOURISM AND WILDLIFE		-	-	-	100,000,000	100,000,000	
1202		State Department for Tourism	-	-	-	-	-	
1202		0313000 Tourism Promotion and Marketing					-	

	02/06/2026 18:19		SECOND SCHEDULE					
			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
1202		0314000 Tourism Product Development and Diversification					-	
1202		0315000 General Administration, Planning and Support Services					-	
1203		State Department for Wildlife	-	-	-	100,000,000	100,000,000	
1203		1019000 Wildlife Conservation and Management				100,000,000	100,000,000	Increase Ksh. 100 million (Development) for Laikipia National Park & Conservancies Roads -KWS
19	TRADE INDUSTRY AND COOPERATIVES		(1,000,000,000)	3,515,000,000	(5,692,000,000)	3,477,000,000	300,000,000	
1173		State Department for Cooperatives	(1,000,000,000)	1,080,000,000	(1,232,000,000)	253,000,000	(899,000,000)	
1173		0304000 Cooperative Development and Management	(1,000,000,000)	1,080,000,000	(1,232,000,000)	253,000,000	(899,000,000)	Reduce Ksh. 100 million (Development) from Modernization of Cooperative Cotton Ginneries Reduce Ksh. 500 million (Development) from Dairy Processing (Powdered Milk) Reduce Ksh. 432 million (Development) from modernization of NKPCU warehouse, coffee revitalizations Reduce Ksh. 150 million (Development) from Revitalization of coffee industry through coffee cooperatives. Reduce Ksh. 50 million (Development) from Management information system Reduce Ksh. 1 billion (Recurrent) from cherry fund. Increase Ksh. 50 million (Development) for Ndere Ginery Siaya
								Increase Ksh. 1 billion (Recurrent) for Coffee seedlings programme Increase Ksh. 10 million (Recurrent) for Participation of Ushirika day. Increase Ksh. 70 million (Recurrent) for Coffee steering committee Increase Ksh. 203 million (Development) for Modernization of NKPCU coffee milling factories
1174		State Department for Trade	-	1,080,000,000	(100,000,000)	115,000,000	1,095,000,000	
1174		0310000 Fair Trade Practices And Compliance of Standards					-	

	02/06/2026 18:19		SECOND SCHEDULE					
			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
1174		0311000 International Trade Development and Promotion		680,000,000			680,000,000	Increase Ksh. 300 million (Recurrent) for KEPROBA to support key activities and programmes under the agency aimed at promoting market for locally produced goods internationally and locally. Increase Ksh. 380 million (Recurrent) for COMESA integrated professional services.
1174		0312000 General Administration, Planning and Support Services	-				-	
1174		0325000 Domestic Trade and Regulation		400,000,000	(100,000,000)	115,000,000	415,000,000	Reduce Ksh. 100 million (Development) from Warehouse Receipt System Council. Increase Ksh. 115 million (Development) for operationalization of KOMEX platform. Increase Ksh. 350 million (Recurrent) for KNTC rice mop up from farmers. Increase Ksh. 50 million (Recurrent) for ERP acquisition at Kenya National Trading Corporation
1175		State Department for Industry	-	820,000,000	(3,850,000,000)	2,550,000,000	(480,000,000)	
1175		0301000 General Administration Planning and Support Services					-	
1175		0320000 Industrial Promotion and Development		720,000,000	(3,850,000,000)		(3,130,000,000)	Reduce Ksh. 3,850 million (Development) from County Aggregation Industrial Parks, (for CAIPS operationalization). Increase Ksh. 400 million (Recurrent) under for operationalization of CAIPs. Increase Ksh. 100 million (Recurrent) for CAIPs Monitoring & Evaluation. Increase Ksh. 100 million (Recurrent) for buy Kenya build Kenya technical support. Increase Ksh. 20 million (Recurrent) for Under KLDC to support the digitization program, KITI. Increase Ksh. 100 million (Recurrent) for food rations

02/06/2026 18:19			SECOND SCHEDULE					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					Notes
			2026/2027 BUDGET STIMATES					
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
1175		0321000 Standards and Quality Infrastructure & Research		100,000,000		2,550,000,000	2,650,000,000	Increase Ksh. 50 million (Recurrent) for to KENAs to address critical recurrent shortfall including office rent and other contractual obligations. Increase Ksh. 50 million (Recurrent) for allocation to KIRDI to allow the reconstruction of the institute perimeter wall after it got damaged by floods. Increase Ksh. 100 million (Development) for partial court award repayment under KIRDI building owed to the contractor. Increase Ksh. 2,450 million (Development) to KIRDI for CAIPS equipping and operationalization
1176		State Department for Micro, Small and Medium Enterprises Development	-	350,000,000	(65,000,000)	159,000,000	444,000,000	
1176		0316000 Promotion and Development of MSMEs			(65,000,000)	159,000,000	94,000,000	Reduce Ksh. 40 million (Development) from Construction of Cold Storage Facilities. Reduce Ksh. 25 million (Development) from Centre for Excellence. Increase Ksh. 159 million (Development) for equipping of Constituency Industrial Development Centres (CIDs)-BETA
1176		0317000 Product and Market Development for MSMEs		100,000,000			100,000,000	Increase Ksh. 100 million (Recurrent) for monitoring and Evaluation for KIE policies and programmes to support policy tracking, impact assessment, data collection for effective implementation of its activities
1176		0318000 Digitization and Financial Inclusion for MSMEs					-	
1176		0319000 General Administration, Planning and Support Services		250,000,000			250,000,000	Increase Ksh. 50 million (Recurrent) to support implementation of key strategic plan activities Increase Ksh. 200 million (Recurrent) to support policy and legal reforms aimed at strengthening the MSME regulatory and policy framework
1177		State Department for Investment Promotion	-	185,000,000	(445,000,000)	400,000,000	140,000,000	

	02/06/2026 18:19		SECOND SCHEDULE					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					Notes
			2026/2027 BUDGET STIMATES					
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
1177		0322000 Investment Development and Promotion		185,000,000	(445,000,000)	400,000,000	140,000,000	Reduce Ksh. 405 million (Development) from Flagship Export Processing Zone Hubs (EPZA) Reduce Ksh. 40 million (Development) from Establishment of One Stop Centre (OSC) for Investment& Office BETA Increase Ksh. 185 million (Recurrent) for repairs of Athi River Textile hub (EPZA) and connecting it the sewerage plant to attract investors. Increase Ksh. 100 million (Development) towards the development of Special Economic Zones
								Increase Ksh. 150 million (Development) for Design, supply and installation of core banking system - Kenya Development Corporation (KDC) (A in A funded) Increase Ksh. 150 million (Development) for supply and installation of a project workflow management system-Kenya Development Corporation (KDC) (A in A funded)
20	TRANSPORT AND INFRASTRUCTURE		-	340,000,000	(25,181,500,000)	19,410,700,000	(5,430,800,000)	
1091		State Department for Roads	-	-	(24,931,500,000)	18,840,700,000	(6,090,800,000)	
1091		0202000 Road Transport			(24,931,500,000)	18,840,700,000	(6,090,800,000)	Reduce Ksh. 1,000 million (Development) from the programme. Increase Ksh. 1,460 (Development) for critical and low volume seal roads. Increase Ksh. 1,400.2million (Development) for public participation projects. Increase Ksh. 45 million (Development) for Maanzano-Twiga Ridge Road (KURA) Increase Ksh. 600 million (Development) for critical roads -KERRA. Increase Ksh. 200 million (Development) for critical roads -KURA Increase Ksh. 200 million (Development) for critical roads

	02/06/2026 18:19		SECOND SCHEDULE					
			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	Notes
								Increase Ksh. 69 million (Development) for Dagoreti - Baranaki - KIDfarmarco Road. Increase Ksh. 120 million (Development) Nachu Mawatha SGR Road Increase Ksh. 100 million (Development) for Mahiga Pry- Ol Moran Road Laikipia North Increase Ksh. 200 million (Development) for Rainbow Gikumari Road in Ruiru. Increase Ksh. 1,600 million (Development) for 1091169520 Land Compensation Nairobi Expressway Increase Ksh. 200 million (Development) for Kisanana Olkokwe - Waseges - Sambaka - Arabal Road Increase Ksh. 100 million (Development) for 1091174487 Lilis - Sergoit link road - 12km - KeRRA
								Increase Ksh. 200 million (Development) for 1091176343 Kapyego jnt - Chesoi Kilangata roads & Chemworor - Maina -32KM - KeNHA Increase Ksh. 40 million (Development) for Kiangatia-Thangathi Road-KERRA. Increase Ksh. 35 million (Development) for Rehabilitation of Gatheru-Kwa DO Road KERRA Increase Ksh. 35 million (Development) for Rehabilitation of Bridge-Kagaa Road KERRA Increase Ksh. 40 million (Development) for Bahanon - Muti Road KURA Increase Ksh. 200 million (Development) for Mukweya -Sikusi Road

-	02/06/2026 18:19		SECOND SCHEDULE					
			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
								Increase Ksh. 200 million (Development) for 1091182129 Bondo Bypass Increase Ksh. 100 million (Development) for 1091182133 Kalandini - Lwala- Ka Elija Road Increase Ksh. 500 million (Development) for 1091182128 Kodiaga- Rabango- Ratuoro - Usenge Road Increase Ksh. 100 million (Development) for 1091182131 Sidindi - Sigomre- Masiro Increase Ksh. 220 million (Development) for 1091182132 Boro- Hawinga - Uwaasi Road Increase Ksh. 150 million (Development) for 1091182134 Sihayi-Kadongo- Seg- Odiado Road Increase Ksh. 325 million (Development) for Ngiya- Kobare- Nyadhi - Rabar
								Increase Ksh. 200 million (Development) for 1091182649 Koyucho Junction- Uloma School - Upanda Increase Ksh. 320 million (Development) for 1091185706 K'aremo - Ting'wang' Road Increase Ksh. 60 million (Development) for Kwetu Place Ruiru - Komrade Villas Estate-Manna Annex Estate -KURA Increase Ksh. 200 million (Development) for 1091184421 Gagra -Madiany-Gudwe Beach Increase Ksh. 50 million (Development) for Yamogo road -KeRRA Increase Ksh. 300 million (Development) for Achae Rach- Nyagoma Increase 400 million (Development) for critical roads. Increase Ksh. 5,391.5million (Development) for critical roads.
								Increase Ksh. 3,330 million (Development) for various roads (National Treasury Ammdement). Reduce Ksh. 23,931.5 million (Development) from various roads (National Treasury Ammdement). Increase Ksh. 150 million (Development) for various roads

	02/06/2026 18:19		SECOND SCHEDULE					
			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
1092		State Department of Transport	-	200,000,000	(250,000,000)	550,000,000	500,000,000	
1092		0201000 General Administration, Planning and Support Services				(250,000,000)	(250,000,000)	Reduce Ksh. 150 million (Development) from project 1092112800 LAPSSET corridor Master Plan Reduce Ksh. 100 million (Development) from 1092116400 LAPSSET Corridor Development (Lamu Port SEZ access roads 50m and Special Economic Zone and Integrated land Use 50m)
1092		0203000 Rail Transport				(200,000,000)	(200,000,000)	Reduce Ksh. 100 million (Development) 1092108800 Development of Nairobi Railway City -BETA Reduce Ksh. 100 million (Development) from 1092109500 Relocation Units at Kibera & Mukuru.
1092		0204000 Marine Transport			(250,000,000)	1,000,000,000	750,000,000	Reduce Ksh. 150 million (Development) from 1092115900 Kenya Ferry Ramp -Mombasa. Reduce Ksh. 100 million (Development) from Reduce Ksh. 100 million from the project 1092115100 Increase Ksh. 1,000 million (Development) for Landing ramp at Mbita & Sena (National Treasury Ammendment)
1092		0216000 Road Safety		200,000,000			200,000,000	Increase Ksh. 200 million (Recurrent) for 1092001215 National Transport and Safety Authority inspection
1093		State Department for Shipping and Maritime Affairs	-	140,000,000	-	-	140,000,000	
1093		0219000 Shipping and Maritime Affairs		140,000,000			140,000,000	Increase Ksh. 40 million (Recurrent) for Bandari Maritime Academy to facilitate delivery of training yacht from South Korea to Kenya Increase Ksh. 100 million (Recurrent) for Bandari Maritime Academy O&M
1097		State Department for Aviation and Aerospace Development	-	-	-	20,000,000	20,000,000	
1097		0205000 Aviation and Aerospace Development				20,000,000	20,000,000	Increase Ksh. 20 million (Development) for public participation project
21	BUDGET & APPROPRIATIONS COMMITTEE		-	200,000,000	-	-	200,000,000	-
		Parliament	-	200,000,000	-	-	200,000,000	-

	02/06/2026 18:19		SECOND SCHEDULE					
			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2026/2027 BUDGET STIMATES					Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase	Gross Change	
2041		Parliamentary Service Commission	-	-	-	-	-	-
2041		0765000 General Administration Planning and Support Services					-	
2041		0766000 Human Resources Management and Development					-	
2042		National Assembly	-	200,000,000	-	-	200,000,000	
2042		0721000 National Legislation, representation and oversight		200,000,000			200,000,000	Increase Ksh. 200 million (Recurrent) for O&M
2043		Parliamentary Joint Services	-	-	-	-	-	
2043		0723000 General Administration, planning and support services					-	
2043		0746000 Legislative Training Research & Knowledge Management					-	
2044		Senate Affairs	-	-	-	-	-	
2044		0767000 Senate Legislation and Oversight					-	
2044		0768000 Senate Representation, Liaison & Intergovernmental Relations					-	
2044		0769000 General Administration Planning and Support Services					-	
2111		Auditor General	-	-	-	-	-	
2111		0729000 Audit Services					-	
		Total Expenditure	(11,716,501,168)	37,255,127,208	(50,378,596,040)	56,443,890,000	31,603,920,000	
		Parliament	-	200,000,000	-	-	200,000,000	
		Judiciary	-	240,000,000	(340,000,000)	40,000,000	(60,000,000)	
		Executive	(11,716,501,168)	36,815,127,208	(50,038,596,040)	56,403,890,000	31,463,920,000	
		OW A in A		270,720,000		580,000,000	850,720,000	
		Total Net Expenditure		25,267,906,040		5,485,293,960	30,753,200,000	
		Recurrent & Development change		25,538,626,040		6,065,293,960	31,603,920,000	

**THIRD SCHEDULE: FUNDED PUBLIC PARTICIPATION PRIORITIES
FOR FY 2026/27**

THIRD SCHEDULE: FY 2026/27 PUBLIC PARTICIPATION PROJECTS

County	State Department	Programme	Project	Amount in Kshs. Millions
I. Nairobi	State Department for Roads	Road Transport	Routine Maintenance of Powerline Road 2KM	20,000,000
	State Department for Roads	Road Transport	Routine Maintenance of Kahawa West Quarry Road Towards PCEA 2KM	20,000,000
	State Department for Roads	Road Transport	Routine Maintenance of Kiangichiri Road 1.9KM	20,000,000
	State Department for Roads	Road Transport	Routine Maintenance of Garissa Double 77 Road 2KM	20,000,000
	State Department for Roads	Road Transport	Routine Maintenance of Eden Court Access Road 1.6KM	20,000,000
	State Department for Roads	Road Transport	Routine Maintenance of Amano Drive Road 1.5KM	20,000,000
	State Department for Roads	Road Transport	Routine Maintenance of Shooters Access Road 1.6 KM	20,000,000
	State Department for Roads	Road Transport	Routine Maintenance of Breezeway Road 1.5 KM	20,000,000
	State Department for Roads	Road Transport	Routine Maintenance of Karsan towards Kwa Chief Upper Savannah Road 1.5KM	20,000,000
	State Department for Roads	Road Transport	Routine Maintenance of Capital Hill towards Mihang'o Secondary Road 1.8KM	20,000,000
	State Department for Roads	Road Transport	Routine Maintenance of Kigwathi towards Mosque Road 1.6KM	20,000,000
	State Department for Roads	Road Transport	Routine Maintenance of Saa Mbaya Bypass Road 1.7KM	20,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Roads	Road Transport	Routine Maintenance of Sector Mowlem Road 1.5KM	15,000,000
	State Department for Basic Education	Secondary Education	Kware Secondary School Dining Hall-20M	20,000,000
	State Department for Basic Education	Primary Education	Renovation of Salama Primary School 7 Classrooms	10,000,000
TOTAL				285,000,000
2. Kajiado	State Department for Roads	Road Transport	Routine maintenance of Ole Mutel Road 1.3KM	10,000,000
	State Department for Roads	Road Transport	Routine maintenance of Imaroro towards Kiu Road 1.6 KM	15,000,000
	State Department for Roads	Road Transport	Routine maintenance of Matepes towards Olmapinu Road 1.5 KM	15,000,000
	State Department for Roads	Road Transport	Routine maintenance of Ilkiushini towards Konza Road 1.9KM	20,000,000
	State Department for Roads	Road Transport	Kakunyi Bridge	20,000,000
	State Department for Roads	Road Transport	Routine maintenance of Mabatini towards Emarti Road 1.9KM	20,000,000
TOTAL				100,000,000
3. Bomet	State Department for Roads	Road Transport	Murruming of Manyatta-Ainab Chorwet-Chingondi Road	8,000,000
	State Department for Roads	Road Transport	Murruming of Bomet Cheboingong-Kapsimotwa Road	8,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Roads	Road Transport	Cheboin – Merigi Road	16,000,000
	State Department for Roads	Road Transport	Kombololo – Kamaget – Kaboson Road	8,000,000
	State Department for Basic Education	Secondary Education	Construction of Multi-Purpose Hall at Siongiri Girls	8,000,000
	State Department for Basic Education	Secondary Education	Construction of Multi-purpose Hall at Koiwa High School	15,000,000
	State Department for Roads	Road Transport	Construction of Tarei-Kipkiyen Road	10,000,000
	State Department for Basic Education	Secondary Education	Construction of a dormitory at Kaptebeng'wet Lapaa Taa Girls	11,000,000
	State Department for Water And Sanitation	Water and Sewerage Infrastructure Development (Lake Victoria South Development Agency)	Construction of Chesambai Dam in Kapchumbe Sub-location	8,000,000
	State Department for Water And Sanitation	Water and Sewerage Infrastructure Development (Lake Victoria South Development Agency)	Construction of Ngeny Dam in Kipsingei Sub-location.	8,000,000
TOTAL				100,000,000
4. Bungoma	State Department for Roads	Road Transport	Murraming Chepkube-Mayekwe Road	10,000,000
	State Department for Roads	Road Transport	Murraming Marigo- Kipsis Road	10,000,000
	State Department for Roads	Road Transport	Murraming Banaan-Tega Road	10,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Roads	Road Transport	Kimisini T. Junction- Bunabo Junction	6,000,000
	State Department for Roads	Road Transport	Maliki Primary- Mfupi Market	6,000,000
	State Department for Roads	Road Transport	Mudanga-Mbalanya Road	6,000,000
	State Department for Roads	Road Transport	Tongaren Urban Centre Road Network	6,000,000
	State Department for Roads	Road Transport	Sirakaru-Martha Academy-Pwani Road	6,000,000
	State Department for Roads	Road Transport	Siloba-Namisi-Buema Road	8,000,000
	State Department for Roads	Road Transport	Lifecare-Khaoya Road	7,000,000
	State Department for Roads	Road Transport	Kabula-Mwiruti-Malinda Road	7,000,000
	State Department for Roads	Road Transport	Khelela-Mabusi-Mungore Road	8,000,000
	State Department for Roads	Road Transport	River Kuywa-Matulo Road	7,000,000
	State Department for Roads	Road Transport	Makhese-Daraja Mbili Road	8,000,000
	State Department for Roads	Road Transport	Wabukhonyi- Misemwa Road	8,000,000
	State Department for Roads	Road Transport	Lukusi- Bakisa- Furoi Road	7,000,000
	State Department for Roads	Road Transport	Kati Junction-Lurende Road	8,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Roads	Road Transport	Lurende Market-Chwele Road	7,000,000
TOTAL				135,000,000
5. West Pokot	State Department for Roads	Road Transport	Ortum-Muruny Bridge	25,000,000
	State Department for Roads	Road Transport	Kacheliba-Kanyurus Road	25,000,000
	State Department for Livestock Development	Livestock Resources Management and Development	Livestock Resources and Market Development Support Services	25,000,000
	State Department for Roads	Road Transport	Paroo-Kakachawa primary-Takar Primary Road	25,000,000
TOTAL				100,000,000
6. Kitui	State Department for Roads	Road Transport	Construction of Maangina-Tiva Drift	10,000,000
	State Department for Roads	Road Transport	Construction of Ikindu river Drift	15,000,000
	State Department for Roads	Road Transport	Upgrading of UEA-Wingethi-Malani Road	7,500,000
	State Department for Roads	Road Transport	Construction of Ikanga-Intu Drift	7,500,000
	State Department for Roads	Road Transport	Thunguthu Drift	15,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Mwembe Tayari and Chuluni Last Mile Electrification -REREC	5,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Public Service and Human Capital Development	Public Service Transformation	Construction of Huduma Centre at Lower Yatta-Kiusyani	15,000,000
	State department for Higher Education	University Education	Infrastructure development at SEKU University (Mwingi Campus)	25,000,000
TOTAL				100,000,000
7. Taita	State Department for Energy	Power Transmission and Distribution (REREC)	Electrification Of Nyawuli Mwanda Village - REREC	7,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Electrification Of Ngongodinyi Kishushe Village -REREC	7,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Electrification Of Mbokole Weruga Village - REREC	7,000,000
	State Department Culture, The Arts And Heritage	Culture/ Heritage	Completion Of Wundanyi Youth Culture Centre	40,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Electrification Of Sasenyi Primary School(Magwede) -REREC	6,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Electrification Of Ngamenyi Primary School - REREC	6,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Electrification Of Mwambani Primary School -REREC	6,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Electrification Of Kisimenyi Primary School - REREC	6,000,000
	State Departement For Water And Sanitation	Water and Sewerage Infrastructure Development (Coast Water Works Development Agency)	Water Supply To Buguta Shopping Centre	15,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
TOTAL				100,000,000
8. Nyandarua	State Departement For Water And Sanitation	Water and Sewerage Infrastructure Development (Central Rift Valley Water Works Development Agency)	Drilling & Equiping of Borehole for Ngurumo Primary	10,000,000
	State Department for Roads	Road Transport	Murraming of Kwa Lord-Ruiru Primary Road	20,000,000
	State Department for Roads	Road Transport	Murraming of access road to Charagita Primary Road	20,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Electrification for Upper Karuangi Village	21,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Electrification for Raitha Village	12,000,000
	State Department for Roads	Road Transport	Murraming of Kangutu Weru Road	7,000,000
	State Departement For Water And Sanitation	Water and Sewerage Infrastructure Development (Central Rift Valley Water Works Development Agency)	Drilling & Equiping of Kahuho Area Kihara Borehole	10,000,000
TOTAL				100,000,000
9. Homabay	State Department for Roads	Road Transport	Cinema - Nyakuru -Ligare Road	10,000,000.00
	State Department for Basic Education	Secondary Education	Construction of workshops at Orero Boys National School	10,000,000.00
	State Department for Roads	Road Transport	Cinema junction Nyaundo Road	10,000,000.00
	State Department for Roads	Road Transport	Goyo Centre- Goyo Senior School Road	6,000,000.00

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Roads	Road Transport	Goyo Senior School - Ramoya Comprehensive School Road	6,000,000.00
	State Department for Basic Education	Primary Education	Construction of the administration block at Karoko Primary in Kabondo West Ward	3,000,000.00
	State Department for Basic Education	Primary Education	Renovation of 5 classrooms at Wang'apala Primary in Kabondo East Ward	3,000,000.00
	State Department for Basic Education	Primary Education	Construction of 4 new classrooms at Rungu Primary in Kojwach ward	3,500,000.00
	State Department for Basic Education	Primary Education	Renovation of 5 classrooms at Nyabondo Primary in Kakelo/Kokwanyo ward	3,000,000.00
	State Department for Public Works	Development and maintenance of Government Buildings	Construction of North Kamagak Location Social Hall	5,000,000.00
	State Department for Basic Education	Primary Education	Renovation of classrooms at Obisa Primary	3,500,000.00
	State Department for Basic Education	Primary Education	Renovation of classrooms at Nyatwere Primary	3,500,000.00
	State Department for Basic Education	Primary Education	Renovation of classrooms at Nyatindo Primary	3,500,000.00
	State Department for Basic Education	Secondary Education	Administration block Rusinga Girls School	7,500,000.00
	State Department for Basic Education	Secondary Education	Administration block Ogongo Secondary School	7,500,000.00
	State Department for Basic Education	Primary Education	Establishment of Girls Boarding School at Ogaka Primary School	14,000,000.00
	State Department for Basic Education	Secondary Education	Construction of a dormitory at Nyakongo High School	4,000,000.00

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department For Water And Sanitation	Water and Sewerage Infrastructure Development (Lake Victoria South Water Works Development Agency)	Drilling and equipping a borehole at the Omboga School	7,000,000.00
	State Department for Roads	Road Transport	Rehabilitation of Rodi - Kuja - Muche Road	10,000,000.00
TOTAL				120,000,000
10. Siaya	State Department for Basic Education	Primary Education	Nyandhelo Primary School infrastructure improvement	16,000,000
	State Department for Public Service and Human Capital Development	Public Service Transformation	Renovation of Siaya Huduma Centre	20,000,000
	State Department for Roads	Road Transport	Usigu - KEFRI - Ramogi Road	9,000,000
	State Department for Roads	Road Transport	Ramogi KEFRI - BONDO Road	8,000,000
	National Police Service	Policing Services	Fencing and cabro works at Wagai Police Station	6,000,000
	State Department for Roads	Road Transport	Akala - Nyagondo Road	10,000,000
	State Department for Basic Education	Primary Education	Construction of ablution block at Aluar Mixed Primary and Junior School	2,000,000
	State Department for Roads	Road Transport	Umer -Buranga foot bridge	10,000,000
	State Department for Information Communication Technology & Digital Economy	E-Government & Digital Economy Development	Sega ICT Hub	6,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Basic Education	Secondary Education	Sihay Secondary School classrooms	11,000,000
	State Department for Basic Education	Secondary Education	Konya Secondary School classrooms	5,000,000
	State Department for Basic Education	Secondary Education	Uriya Girls Secondary School classrooms	5,000,000
	State Department for Basic Education	Secondary Education	Jera Secondary School classrooms	5,000,000
	State Departement For Water And Sanitation	Water and Sewerage Infrastructure Development (Lake Victoria South Water Works Development Agency)	Siror Primary School Water Project	10,000,000
	State Department for Roads	Road Transport	Jaggery - Got Osimbo Road	10,000,000
	State department for Higher Education	University Education	Construction of Administration Block at Agok Campus of the Jaramogi Oginga Odinga University	17,000,000
TOTAL				150,000,000
II. Busia	State Department for Roads	Road Transport	Buduluku -Khuduru Road	10,000,000.00
	State Department for Basic Education	Secondary Education	Construction of Science Laboratory at Hakati Secondary School	8,000,000.00
	State Department for Basic Education	Primary Education	Sinyenye Muslim Primary School infrastructure	8,000,000.00
	State Department for Basic Education	Primary Education	Riverview Primary School infrastructure	8,000,000.00

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Roads	Road Transport	Construction of Box Culvert across River Nambale to link up Manyole and Syekunya Sublocations (KeRRA)	20,000,000.00
	State Department for Roads	Road Transport	Machakus - Duka Moja Katanyu - Onyunyur Road	12,000,000.00
	State Department for Basic Education	Secondary Education	Katanyu Secondary School classrooms and laboratory	10,000,000.00
	State Department for Basic Education	Secondary Education	Completion of the dormitory at St. Monica Chskol Girls' High School.	10,000,000.00
	State Department for Basic Education	Primary Education	Construction and renovation of classrooms and the library at Burida Primary School	18,000,000.00
	State Department for Basic Education	Secondary Education	Construction of a dormitory at Bishop Stam Sikoma Secondary School	6,000,000.00
TOTAL				110,000,000
12. Kirinyaga	State Department for Roads	Road Transport	Kandakame - Kambumbu - Mukithi, St Ann Ack - Kairungu - Thaita Primary, Fortis to Kaguyu Coffee Factory.	20,000,000
	State Department for Roads	Road Transport	Mombasa Ndogo- Kiamutuiira Primary - Kibingo	15,000,000
	State Departement For Water And Sanitation	Water and Sewerage Infrastructure Development (Tana Water Works Development Agency)	Drilling And Equipping of Sagana Police Station Borehole	10,000,000
	State Department for Roads	Road Transport	Kiamutugu -Gaciongo-Muthigiini Road	10,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Roads	Road Transport	Karumandi-Guama- Gatugura Road	10,000,000
	State Department for Irrigation	Irrigation and Drainage Development	Borehole at Kimweas Assistant Chief Office and Reticulation to Nearby Schools and Public Institutions (National Irrigation Authority)	7,500,000
	State Departement For Water And Sanitation	Water and Sewerage Infrastructure Development (Tana Water Works Development Agency)	Drilling And Equipping of Kagio Secondary School Borehole	17,500,000
	State Department for Roads	Road Transport	Difathas-Tuein Road	10,000,000
TOTAL				100,000,000
13. Marsabit	State Departement For Water And Sanitation	Water and Sewerage Infrastructure Development (Northern Water Works Development Agency)	Harru Choppa Dam	10,000,000
	State Department for Roads	Road Transport	Badan- Rero -Titu	10,000,000
	State Department for Roads	Road Transport	Turbi Shabare Road	10,000,000
	State Department for Roads	Road Transport	Olla Willi Gotu Gardi Road	10,000,000
	State Departement For Water And Sanitation	Water and Sewerage Infrastructure Development (Northern Water Works Development Agency)	Bongole Borehole	10,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Internal Security & National Administration	National Government Field Administration Services	Laisamis Korr SubCounty Headquarter	20,000,000
	State Departement For Water And Sanitation	Water and Sewerage Infrastructure Development (Northern Water Works Development Agency)	Yel Borehole	10,000,000
	State Department for Roads	Road Transport	Ilaut Soito Korr Road	10,000,000
	State Department for Roads	Road Transport	Gudas Soriadi 2 Road	10,000,000
TOTAL				100,000,000
14. Tana River	State Department for Basic Education	Secondary Education	Perimeter Wall at Hola Boys Secondary School	10,000,000
	State Department for Basic Education	Primary Education	Fencing of Hamaresa Primary School	5,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Electrification of Bula Wordei in Tarasaa, Garsen	5,000,000
	State Department for Public Works	Ocean, Rivers & Lakes Ecosystem Infrastructure	Rehabilitation of Ngao Footbridge	10,000,000
	State Department for Public Works	Ocean, Rivers & Lakes Ecosystem Infrastructure	Rehabilitation of Kibusu Footbridge	10,000,000
	State Department for Roads	Road Transport	Construction of Madingo-Mata Arba-Nduru Road	10,000,000
	State Department for Internal Security & National Administration	National Government Field Administration Services	Construction of Galleydertu Sub-County Headquarters	10,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Departement For Water And Sanitation	Water and Sewerage Infrastructure Development (Northern Water Works Development Agency)	Drilling and Equipping of Gatundu-Kipini Borehole	10,000,000
	State Departement For Water And Sanitation	Water and Sewerage Infrastructure Development (Northern Water Works Development Agency)	Construction of Matamocho Water Pan	10,000,000
	State Department for Roads	Road Transport	Construction of Madogo-Mulanjo Road	10,000,000
	State Department for Roads	Road Transport	Construction of Kuriti-Boka Road	10,000,000
	State Department for Roads	Road Transport	Construction of Gerarsa-Adi-Kitole Road	15,000,000
	State Department for Basic Education	Secondary Education	Construction of a Perimeter Wall at Sane Girls Secondary School	10,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Electrification of Mataarba Village, Garsen	5,000,000
TOTAL				130,000,000
15. Garissa	State Department for Technical Vocational Education and Training	Technical Vocational Education and Training	Infrastructure Improvement (Lecture Hall, Administration Block, Renovation, Modern Gate and ICT Equipment's) at North Eastern National Polytechnic	100,000,000
TOTAL				100,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
16. Meru	State Department for Internal Security & National Administration	National Government Field Administration Services	Kiegoi Antubochiu Sub County Headquarters	30,000,000
	National Police Service	Policing Services	Akachiu Sub-county Police Station	15,000,000
	State Department for Aviation and Aerospace Development	Aviation and Aerospace Development	Mitunguu Airstrip	20,000,000
	State Department for Roads	Road Transport	Kirwiro – Chugu-Kauthene-Irene Road	20,000,000
	State Department for Roads	Road Transport	Nkurare-Kiare Bridge-Mweronkanga health centre Road	15,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Maximization of Nkurare Primary School Transformer	10,000,000
	State Department for Roads	Road Transport	Kando - Mugae Road	10,000,000
	State Department for Roads	Road Transport	Miathene - Kimachia Road	10,000,000
TOTAL				130,000,000
17. Kilifi	State Department for Information Communication Technology & Digital Economy	E-Government & Digital Economy Development	Construction of a two storey ICT Talent Center and multipurpose Social Hall in Kilifi North Constituency	31,000,000
	State Department for Public Service and Human Capital Development	Public Service Transformation	Construction of a Huduma Centre in Malindi Constituency	23,000,000
	State Department for Public Service and Human Capital Development	Public Service Transformation	Construction of a Huduma Centre in Kaloleni Constituency	23,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Public Service and Human Capital Development	Public Service Transformation	Construction of a Huduma Centre in Ganze Constituency	23,000,000
Total				100,000,000
18. Mombasa	State Department for Roads	Road Transport	Rehabilitation of Mkuyu Road (Tudor Nora) and Kipchoge Keino Street Stadium	16,000,000
	State Department for Public Health and Professional Standards	Health Resources Development and Innovation	Construction of a KMTC at Mwembeni, Nyali	16,000,000
	State Department for Roads	Road Transport	Rehabilitation of Jomvu Primary- Jomvu Kuu Access Road and Mikanjuni –Aldina Access Road	20,000,000
	State Department for Roads	Road Transport	Rehabilitation of Kashani- Mndengerekeni A and B	16,000,000
	State Department for Public Health and Professional Standards	Health Resources Development and Innovation	Construction of a KMTC in Changamwe Constituency	16,000,000
	State Department for Information Communication Technology & Digital Economy	E-Government Services	Construction of a multi-purpose hall which will also serve as a resource centre and ICT hub in Likoni Constituency	16,000,000
Total				100,000,000
19. Nyamira	State Department for Basic Education	Primary Education	Construction of a classroom, laboratory, administration block and playground at Nyamira DEB Primary School	25,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Energy	Power Transmission and Distribution (REREC)	Connecting electricity (through REREC) to Villages – Mokoine, Kenyerere, Kebira, Omoribe Mgingo, Botana Nyabweri Buya, Matororo B/ Chisero and Esiagi villages	25,000,000
	State Department for Water and Sanitation	Water and Sewerage Infrastructure Development (Lake Victoria South Development Agency)	Construction of Simbauti and Tindereti Dams	20,000,000
	State Department for Water and Sanitation	Water and Sewerage Infrastructure Development (Lake Victoria South Development Agency)	Construction of Macheo Secondary School borehole	5,000,000
	State Department for Energy	Power Transmission and Distribution (REREC)	Electricity connectivity at Sengera Nyamurwa- Omorare area and Nyairang'a Bungu area	10,000,000
	State Department for Agriculture	Crop Development and Management	Construction of NCPB depot at Ekeayo DCC's Grounds	15,000,000
Total				100,000,000
20. Turkana	State Department for Basic Education	Secondary Education	Construction of teachers housing at St. Bakhita Nadapal Girls Secondary School	6,000,000
	State Department for Basic Education	Secondary Education	Construction of student ablution block at St. Bakhita Nadapal Girls Secondary School	4,000,000
	State Department for Basic Education	Secondary Education	Construction of student classroom at St. Bakhita Nadapal Girls Secondary School	2,000,000
	State Department for TVETs	Technical Vocational Education and Training	Construction of perimeter wall at Loima Technical and Vocational Training College	6,500,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Water and Sanitation	Water and Sewerage Infrastructure Development (North Rift Water Development Agency)	Kerio Water Supply Project	17,000,000
	State Department for Roads	Road Transport	Nadunga to Kakuma Road with a drift at Nakalale River	16,100,000
	State Department for Basic Education	Secondary Education	Construction of perimeter wall at Kangitit Girls High School	5,000,000
	State Department for TVETs	Technical Vocational Education and Training	Construction of student classrooms at Turkana East Vocational Training in Lokori	6,100,000
	State Department for Basic Education	Secondary Education	Construction of perimeter wall at RCEA Lokori Boys High School	5,000,000
	State Department for Roads	Road Transport	Oropoi to Loteteleit Road (30km)	8,000,000
	State Department for Roads	Road Transport	Namorkinonok to Nakitongo Road (30km)	8,100,000
	State Department for Internal Security & National Administration	National Government Field Administration Services	Kainuk to Kaptir Security Road	8,100,000
	State Department for Internal Security & National Administration	National Government Field Administration Services	Kakongu Nariamawo to Lwamosing Security Road	8,100,000
Total				100,000,000
21. Nakuru	State Department for Roads	Road Transport	Tegea-Kiplongony Road	10,000,000
	State Department for Roads	Road Transport	Temoyeta-Kismayu Road	10,000,000
	State Department for Basic Education	Primary Education	Construction of Gillgil Teachers Primary School	10,000,000
	State Department for Basic Education	Secondary Education	Construction of classrooms at Eburru Secondary	10,000,000
	State Department for Roads	Road Transport	Kikopey Old Road	12,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Water and Sanitation	Water and Sewerage Infrastructure Development (Central Rift Valley Water Works Development Agency)	Drilling, equipping and solarizing of one borehole (public) in Kahuho Sec Sch.	8,000,000
	State Department for Roads	Road Transport	Ngesum-St Simon Catholic Church Road	10,000,000
	State Department for Basic Education	Primary Education	Construction of Lanet Primary & Secondary School for disabled	30,000,000
Total				100,000,000
22. Vihiga	State Department for Roads	Road Transport	Ebusiralo- Emmutsa- Coptic Road	10,000,000
	State Department for Roads	Road Transport	Mwibona- Ebwiranyi Road	10,000,000
	State Department for Roads	Road Transport	Ekwanda- Kayila- Pap Komoro Road	10,000,000
	State Department for Roads	Road Transport	Esirabe- Esiembero- Magada Road	8,000,000
	State Department for Roads	Road Transport	Ematsuli- St. Bakhita Road	8,000,000
	State Department for Roads	Road Transport	Essunza Primary- Imutecha- Sokomoko Road	7,000,000
	State Department for Roads	Road Transport	Lusavasavi- Hermoso Road	10,000,000
	State Department for Basic Education	Primary Education	Construction of two (2) Classrooms at Vumale Primary School	2,000,000
	State Department for Public Health and Professional Standards	Preventive and Promotive Health Services	Maternity Wing and Theatre at Sabatia Sub-County Hospital	10,000,000
	State Department for Housing & Urban Development	Housing Development and Human Settlement	Construction of market stalls at Kovoka in Sabatia	15,000,000
	State Department for Roads	Road Transport	Construction of Hamisi- Jebrok Road	10,000,000
Total				100,000,000
23. Kericho	State Department for Roads	Road Transport	Construction of Kuguru /box culvert	8,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Water and Sanitation	Water and Sewerage Infrastructure Development (Lake Victoria South Development Agency)	Drilling and equipping of Chepng'osos borehole	8,000,000
	State Department for Roads	Road Transport	Construction of Kipkelion AIC bridge/box culvert	8,000,000
	State Department for Roads	Road Transport	Murraming of Township Kapsirgong Road (5km)	6,000,000
	State Department for Roads	Road Transport	Murraming of Toror Factory-Ainamoi Centre Road (4km)	6,000,000
	State Department for Roads	Road Transport	Murraming of Yas Samok Chepkoiyio Road (5km)	6,000,000
	State Department for Roads	Road Transport	Murraming of Nyagacho- Kapasuro Road (5km)	6,000,000
	State Department for Roads	Road Transport	Murraming of Kenya Power-Ochi Road (4km)	6,000,000
	State Department for Roads	Road Transport	Murraming of Kaptenet -Murasoi-Ainapsosiot Road	8,000,000
	State Department for Roads	Road Transport	Murraming of Kedowa-Kapdavid-Kisabo Road	8,000,000
	State Department for Roads	Road Transport	Murraming of Ngoina-Kipsamoi-Wochi Estate -Kelunet Road	10,000,000
	State Department for Basic Education	Primary Education	Construction of administration block at Chemamul Primary School	5,000,000
	State Department for Basic Education	Secondary Education	Construction of a JSS science laboratory at Chemamul Junior School	5,000,000
	State Department for Public Health and Professional Standards	Health Resources Development and Innovation	Construction of lecture halls at Sigowet KMTCC campus	20,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
Total				110,000,000
24. Machakos	State Department for Basic Education	Primary Education	Mlolongo Primary School: Construction of a Storey Classroom Building	25,000,000
	State Department for Roads	Road Transport	Muumandu-Kyamunyuu-Nzaini Road	8,000,000
	State Department for Basic Education	Primary Education	Muthini Primary School: Construction of a Storey Classroom Building	13,000,000
	State Department for Basic Education	Secondary Education	General Mulinge High School: Construction of Storey Administration Block	10,000,000
	State Department for Public Health and Professional Standards	Health Resources Development and Innovation	Matungulu KMTC Campus: Construction of 8No. Classrooms Block	9,000,000
	State Department for Basic Education	Primary Education	Makivenzi Primary School: Construction and equipping of a JSS Laboratory	9,000,000
	State Department for Roads	Road Transport	Grading and murram of Kathama-Kisaki Road	8,000,000
	National Police Service	Policing Services	Construction of Police Station office Block at Kikambuani	9,000,000
	State Department for Basic Education	Secondary Education	Kaseve Secondary School in Muthesya - Borehole and Installation of 2No.-10,000 LTRS	5,000,000
	State Department for Basic Education	Primary Education	Iani Primary school in Muthesya, construction of administration block	4,000,000
Total				100,000,000
25. Isiolo	State Department for Lands and Physical Planning	Land Information Management	Registration of community land in Isiolo South	15,000,000
	State Department for Water and Sanitation	Water and Sewerage Infrastructure Development (Northern Water Works Development Agency)	Ereshaboru Water Pan	18,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Basic Education	Secondary Education	Construction of a dormitory wing Galgani Girls Secondary	9,000,000
	State Department for Roads	Road Transport	Kiina – Bagasa Road	5,000,000
	State Department for Roads	Road Transport	Kiina-Rapsu Road	5,000,000
	State Department for Water and Sanitation	Water and Sewerage Infrastructure Development (Northern Water Works Development Agency)	Kawalachi Water Pan	20,000,000
	State Department for Public Works	Coastline Infrastructure and Pedestrian Access	Erimet Bridge	8,000,000
	State Department for Water and Sanitation	Water and Sewerage Infrastructure Development (Northern Water Works Development Agency)	Kambi ya Juu Borehole- Bulesa	10,000,000
	State Department for Roads	Road Transport	Buffalo Springs-Archers Post Road	5,000,000
	State Department for Roads	Road Transport	Kambi Garba -Nomads-Kiwanja Road	5,000,000
Total				100,000,000
26. Mandera	State Department for Roads	Road Transport	Construction of Gari-Warangara Road	15,000,000
	State Department for Water and Sanitation	Water and Sewerage Infrastructure Development (Northern Water Works Development Agency)	Rehabilitation of Kobeturiti Water Pan	15,000,000

County	State Department	Programme	Project	Amount in Kshs. Millions
	State Department for Basic Education	Secondary Education	Infrastructure Improvement (Classrooms,Administration block,Toilets and Fencing) of Roba Model Mixed Secondary School	15,000,000
	State Department for Roads	Road Transport	Construction of Lebehiya-Wagberi Road	15,000,000
	State Department for Water and Sanitation	Water and Sewerage Infrastructure Development (Northern Water Works Development Agency)	Rehabilitation of Tarbe Galmisingo Water Pan	15,000,000
	State Department for Water and Sanitation	Water and Sewerage Infrastructure Development (Northern Water Works Development Agency)	Rehabilitation of Sarman Water Pan	15,000,000
	State Department for Basic Education	Primary Education	Fencing of Rhamu Dimtu Boarding Primary School	10,000,000
Total				100,000,000
27. Lamu East	State Department for Public Works	Ocean, Rivers & Lakes Ecosystem Infrastructure	Kiwayu Seawall and Jetty	50,000,000.00
Total				50,000,000
Grand Total				3,020,000,000

REPUBLIC OF KENYA



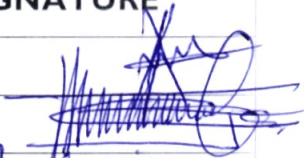
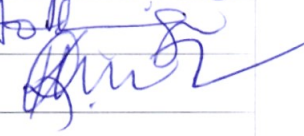
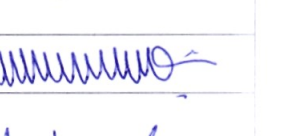
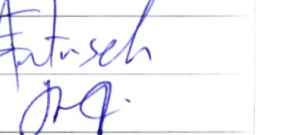
NATIONAL ASSEMBLY

THIRTEENTH PARLIAMENT- FIFTH SESSION (2026)

BUDGET AND APPROPRIATIONS COMMITTEE
ADOPTION SCHEDULE

We, the undersigned Members of the Budget and Appropriations Committee, today 2nd June 2026 do hereby affix our signatures to this **REPORT OF BUDGET AND APPROPRIATIONS COMMITTEE ON THE ESTIMATES OF REVENUE AND EXPENDITURE FOR FY 2026-2027 AND THE MEDIUM TERM** to affirm our approval and confirm accuracy, validity and authenticity: -

No	NAME	SIGNATURE
1	Hon. Atandi, Samuel Onunga, CBS, M.P. - Chairperson	
2	Hon. (Dr.) Pukose Robert, CBS, M.P.- Vice Chairperson	
3	Hon. Chumel, Samwel Moroto, CBS, M.P.	
4	Hon. (Dr.) Adan Wehliye Keynan, CBS, M.P.	
5	Hon. Mulu, Makali, PhD, CBS, M.P.	
6	Hon. Lekuton, Joseph, CBS, M.P.	
7	Hon. Lesuuda, Josephine Naisula, OGW, M.P.	
8	Hon. Robi, Mathias Nyamabe, M.P.	
9	Hon. Ochieng, David Ouma, M.P.	
10	Hon. Muchira, Michael Mwangi, M.P.	
11	Hon. Mwakuwona, Danson Mwashako, M.P.	
12	Hon. Wangaya, Christopher Aseka, M.P.	
13	Hon. Mwirigi, John Paul, M.P.	
14	Hon. (Dr.) Masara, Peter Francis, M.P.	
15	Hon. (Dr.) Ongili, Babu Owino Paul, M.P.	
16	Hon. Wanjiku, John Njuguna, M.P.	
17	Hon. (Dr.) Gogo, Lilian Achieng, M.P.	

No	NAME	SIGNATURE
18	Hon. Guyo, Ali Wario, M.P.	
19	Hon. Murumba, John Chikati, PhD, M.P.	
20	Hon. Busia, Ruth Adhiambo Odinga, M.P.	
21	Hon. Kitilai, Ole Ntutu, M.P.	
22	Hon. Sergon, Flowrence Jematiah, M.P.	
23	Hon. Mokaya, Nyakundi Japheth, M.P.	
24	Hon. Abdirahman Mohamed Abdi, M.P.	
25	Hon. Mutuse, Eckomas Mwengi, OGW, M.P.	
26	Hon. Kagiri, Jane Wangechi, OGW, M.P.	
27	Hon. (Dr.) Mugo, Edwin Gichuki, M.P.	



THE NATIONAL ASSEMBLY
THIRTEENTH PARLIAMENT - FIFTH SESSION - 2026

BUDGET AND APPROPRIATIONS COMMITTEE

THE DEPARTMENTAL COMMITTEES OBSERVATIONS AND POLICY RECOMMENDATIONS MATRIX FOR THE BUDGET
ESTIMATES FOR FY 2026/27

PARLIAMENTARY BUDGET OFFICE
THE NATIONAL ASSEMBLY
PARLIAMENT BUILDINGS
NAIROBI

MAY 2026

ANNEX I: DEPARTMENTAL COMMITTEES OBSERVATIONS AND POLICY RECOMMENDATIONS

DEPARTMENTAL COMMITTEE	OBSERVATIONS	POLICY RECOMMENDATIONS
Departmental Committee on Social Protection	State Department for Youth Affairs and Creative Economy (Vote 1135) 1. The Committee observed that the State Department for Youth Affairs and Creative Economy has been allocated KShs. 6.50 billion in the FY 2026/27 Proposed Estimates against a Budget Policy Statement (BPS) ceiling of KShs. 4.78 billion, reflecting an increase of KShs. 1.72 billion, mainly attributable to enhanced development allocation for implementation of Phase II of the NYOTA Project targeting youth enterprises and economic empowerment. 2. The Committee observed that the Committee received numerous petitions and memoranda from youth groups and youth-led organizations during public participation on the FY 2026/27 Budget Estimates, highlighting the need to strengthen the Youth Enterprise Development Fund as a critical mechanism for youth financing, labour mobility, financial inclusion, and grassroots economic empowerment. 3. The Committee observed that lack of funding for the Youth Enterprise Development Fund led to closure of constituency-based offices, thereby weakening youth access to enterprise financing, labour mobility support, and decentralized service delivery. 4. The Committee observed that the proposed establishment of the Youth 'Kikao' Forum is a critical intervention aimed at addressing youth discontent through structured engagement, participation in governance, and access to opportunities.	I. That, by 30th September 2026, the Cabinet Secretary for the National Treasury, in collaboration with the Cabinet Secretary for Youth Affairs and Creative Economy and in consultation with the Youth Enterprise Development Fund, develops and submits to Parliament a phased framework for the re-opening and operationalization of the 290 constituency-based Youth Enterprise Development Fund offices over a three-year period commencing in FY 2026/27. The framework should prioritize constituencies with high youth unemployment and limited access to financial services, and provide clear implementation timelines, staffing requirements, annual targets, resource requirements, and a monitoring and evaluation mechanism to guide implementation.

	State Department for Gender and Affirmative Action (Vote 1212) 1. The Committee observed that the State Department for Gender and Affirmative Action has been allocated KShs. 6.26 billion in the FY 2026/27 Proposed Estimates, reflecting a marginal increase of KShs. 9.7 million above the BPS ceiling. 2. The Committee observed that the Women Enterprise Fund allocation has increased by KShs. 48.95 million, signaling continued Government support towards women economic empowerment and financial inclusion programmes. 3. The Committee observed a reduction in allocation for sanitary towels under the National Government Affirmative Action Fund from KShs. 940 million to KShs. 911.8 million and noted failure to reflect the reclassification of the allocation to development expenditure as approved in the Supplementary Estimates. 4. The Committee observed that officers redeployed from the defunct NHIF to the State Department following transition to the Social Health Authority were not matched with corresponding enhancement of personnel emoluments, exposing the Department to risks of salary arrears and administrative challenges. State Department for Children Services (Vote 1186) 1. The Committee observed that the State Department consolidated its programmes into a single Programme on Child Protection, Rights and Family Support and has been allocated KShs. 12.91 billion in FY 2026/27, representing an increase of KShs. 739 million above the	
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	BPS ceiling, largely due to additional loan funding for KSEIP. 2. The Committee observed that operationalization of Children Advisory Committees under Section 42 of the Children Act, 2022 is necessary to strengthen child protection interventions, emergency response services, and surveillance mechanisms against increasing cases of child trafficking, abuse, neglect, and exploitation. State Department for Social Protection and Senior Citizen Affairs (Vote 1185) 1. The Committee observed that the allocation to the State Department increased from KShs. 29.87 billion under the BPS ceiling to KShs. 32.52 billion in the FY 2026/27 Proposed Estimates, mainly attributable to additional World Bank financing under KSEIP to support vulnerable households, elderly persons, and persons with severe disabilities. 2. The Committee observed that despite increased Government investment in social protection programmes, including Inua Jamii and SHA insurance premiums for indigent households, absence of a robust monitoring and evaluation framework exposes the programmes to risks of duplication, exclusion errors, and inefficient utilization of public resources. 3. The Committee observed that enactment of the Persons with Disabilities Act, 2025 has expanded the mandate of the National Council for Persons with Disabilities, necessitating enhanced financial and institutional support to effectively implement the new legal framework.	
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	National Gender and Equality Commission (Vote 2141) 1. The Committee observed that the allocation to the National Gender and Equality Commission increased by KShs. 107.37 million from KShs. 560.37 million in FY 2025/26 to KShs. 667.74 million in FY 2026/27 to support its expanding mandate on equality, inclusion, and protection of vulnerable groups. 2. The Committee observed with concern the rising cases of gender-based violence, femicide, technology-facilitated violence, and teenage pregnancies, which have become a major social and public safety concern requiring urgent Government intervention. State Department for Public Service (NYS) 1. The Committee observed that allocation to the NYS Enterprise Development Programme increased by KShs. 1.5 billion to support commercialization and expansion of income-generating activities under the National Youth Service, with the aim of enhancing Appropriation-in-Aid generation and internal revenue sustainability.	
Departmental Committee on Housing, Urban Planning, and Public Works	State Department for Housing and Urban Development 2. The Committee observed that the State Department for Housing and Urban Development has been allocated KShs. 138.27 billion in FY 2026/27, comprising KShs. 5.52 billion for recurrent expenditure and KShs. 132.75 billion for development expenditure, representing an	

	overall reduction of KShs. 1.07 billion from the approved BPS ceiling. 3. The Committee observed that the reduction in development expenditure arises from rationalization of donor-funded projects, including KUSP II and KISIP II, which may adversely affect planned interventions, particularly support to refugee-hosting municipalities under grant financing arrangements. 4. The Committee observed that recurrent expenditure will largely be financed through Appropriation-in-Aid from the Housing Levy amounting to KShs. 3.84 billion, while development expenditure will mainly be financed through Housing Levy collections amounting to KShs. 110.03 billion alongside donor support and GoK exchequer funding. 5. The Committee observed that the Affordable Housing Programme has been allocated KShs. 110.03 billion against a funding requirement of KShs. 228.3 billion, resulting in a financing gap of KShs. 118.3 billion, with the State Department proposing securitization and sale of completed housing units to bridge the gap. 6. The Committee observed that the State Department has allocated only KShs. 8.4 million for Monitoring and Evaluation and KShs. 1.6 million for training despite the extensive portfolio of projects under implementation and deployment of interns under the Affordable Housing Programme. 7. The Committee observed that the State Department is seeking an additional KShs. 1.5 billion to operationalize the reduced mortgage management cost under the Civil Servants Mortgage Scheme and support affordable lending to public officers. 8. The Committee observed that operationalization of the UCLG Africa Eastern Africa Regional Office and the Building Climate Resilience with the Urban Poor	
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	Secretariat requires additional resources to support climate resilience programmes and fulfil Green Climate Fund co-financing obligations. 9. The Committee observed that the State Department has pending bills amounting to KShs. 1.22 billion, and failure to settle the obligations may expose Government to litigation, contractual penalties, and diversion of resources from ongoing projects. State Department for Public Works 1. The Committee observed that the State Department for Public Works has been allocated KShs. 5.28 billion in FY 2026/27, comprising KShs. 3.57 billion for recurrent expenditure and KShs. 1.70 billion for development expenditure, representing an increase of KShs. 281 million above the approved BPS ceiling. 2. The Committee observed that newly established regional and county works offices continue to face operational constraints due to persistent underfunding, affecting office accommodation, supervision, research, inspection, and overall execution of the Department's mandate. 3. The Committee observed that several capital projects remain stalled due to inadequate development funding, resulting in delayed contractor payments, pending bills, arbitration claims, and denial of anticipated socio-economic benefits to the public. 4. The Committee observed that delays in operationalizing the Construction Levy continue to constrain revenue generation by the National Construction Authority, resulting in underperformance in Appropriation-in-Aid and increased reliance on exchequer support.	
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	5. The Committee observed that the State Department has pending bills amounting to KShs. 1.15 billion comprising recurrent and development obligations, and failure to settle the obligations risks increasing litigation and contractual penalties.	
Departmental Committee on Lands	State Department for Lands and Physical Planning 1. The Committee observed that the State Department for Lands and Physical Planning has been allocated KShs. 15.88 billion in FY 2026/27, comprising KShs. 5.74 billion for recurrent expenditure and KShs. 10.14 billion for development expenditure, representing an increase of KShs. 4.93 billion above the approved BPS ceiling. 2. The Committee observed that the proposed development expenditure includes KShs. 1 billion for the Kenya Housing Finance, Land and Sustainable Investment Project funded by the World Bank, with total financing of USD 125 million over the period 2026–2031. 3. The Committee observed that the project aims to modernize and strengthen Kenya's land administration system through legal and regulatory reforms, digitization of land records, and enhancement of the Ardhisasa Land Administration Management System to improve land tenure security and support the Affordable Housing Programme. 4. The Committee observed that the State Department settled pending bills amounting to KShs. 30.31 million carried forward from FY 2024/25, including obligations relating to Government Printer services that had affected issuance of title deeds. However, outstanding court awards amounting to KShs. 12.5 billion remain unsettled and continue attracting interest.	

	5. The Committee observed that the State Department's Appropriation-in-Aid collections for FY 2025/26 have remained below projections due to manual processing of services in registries that are yet to be digitized, resulting in revenue leakages and inefficiencies. National Land Commission 1. The Committee observed that the National Land Commission has been allocated KShs. 4.02 billion in FY 2026/27, comprising KShs. 3.18 billion for recurrent expenditure and KShs. 840.5 million for development expenditure, representing an increase of KShs. 846.1 million above the approved BPS ceiling. 2. The Committee observed that the Commission's Strategic Plan (2020–2026) is due for renewal in June 2026; however, the FY 2026/27 budget allocation remains below requirements by KShs. 3.27 billion. 3. The Committee observed that the Commission has underfunded priority areas amounting to KShs. 1.27 billion, including digitization, school titling, public land inventory, state of land use baseline study, historical land injustices, review of grants, recruitment of technical staff, and purchase of motor vehicles.	
Departmental Committee on Agriculture and Livestock	General Observations 1. The Committee observed that despite agriculture remaining the backbone of the economy and the largest contributor to GDP, the sector received only 3.9 percent of the total National Government budget, resulting in a funding shortfall of KShs. 56 billion against a requirement of KShs. 135 billion. The Committee further observed that Kenya is a signatory to the	1. That, the Cabinet Secretary for Agriculture and Livestock Development engages the Cabinet Secretary for National Treasury and Economic Planning and the Cabinet to ensure progressive annual enhancement of resources to the agriculture sector towards achievement of the Malabo Declaration commitments. 2. That, the Cabinet Secretary for Agriculture and Livestock Development restructures implementation of multi-sectoral donor-funded projects by transferring livestock-

	Kampala and Malabo Declarations under the Comprehensive Africa Agriculture Development Programme (CAADP), which require allocation of at least 10 percent of national budgets to agriculture. 2. The Committee observed that livestock interventions under donor-funded projects, including the Resilience for Food and Nutrition Security Programme in the Horn of Africa (BREFONS), National Agricultural Value Chain Development Project (NAVCDP), and Food Systems Resilience Project (FSR), continue to be implemented under the State Department for Agriculture despite livestock functions falling under the mandate of the State Department for Livestock Development. State Department for Livestock Development 1. The Committee observed that the State Department for Livestock Development has been allocated KShs. 11.69 billion in FY 2026/27, comprising KShs. 5.51 billion for recurrent expenditure and KShs. 6.18 billion for development expenditure, representing a reduction of KShs. 3.8 billion below the approved BPS ceiling. 2. The Committee observed that the State Department has a shortfall of KShs. 97 million for personnel emoluments relating to contractual employees supporting livestock and breeding farms. 3. The Committee observed that the Feedlots, Fodder and Pasture Development Project has been allocated KShs. 42 million against a requirement of KShs. 200 million despite its importance in cushioning pastoralists against recurrent drought and improving livelihoods. 4. The Committee observed that modernization of the Foot and Mouth Disease Laboratory has been allocated KShs. 112 million against a requirement of KShs. 352	specific interventions under BREFONS, NAVCDP, and FSR to the State Department for Livestock Development, establishing joint project coordination units, and engaging development partners to align financing frameworks with institutional mandates.
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	million despite its importance in supporting compliance with Good Manufacturing Practices, improving vaccine quality, increasing production efficiency, and reducing vaccine production costs. 5. The Committee observed that support for livestock breeding farms remains underfunded, with an additional requirement of KShs. 100 million for provision of food rations, fuel, and specialized supplies. 6. The Committee observed that inadequate capitation for livestock training institutes has resulted in accumulation of pending bills, with the State Department requiring an additional KShs. 350 million for food rations and settlement of outstanding obligations arising from provision of free food and accommodation to students. 7. The Committee observed that the State Department had pending bills amounting to KShs. 1.3 billion as at 30th April 2026, in addition to a long outstanding court award of KShs. 4 billion owed to Halal Meat Products Limited. 8. The Committee observed that no allocation has been provided for subsidized sexed semen despite its importance in accelerating livestock breed improvement and enhancing farmer profitability. 9. The Committee observed that the Sustainable Tsetse and Trypanosomiasis Free Areas Project has been allocated KShs. 15 million against a requirement of KShs. 200 million despite the disease affecting livestock production across 38 counties and exposing over 14 million cattle to economic losses. 10. The Committee observed that establishment and expansion of livestock training institutes remain underfunded, resulting in stalled infrastructure projects despite increasing student enrolment.	
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	11. The Committee observed that the Towards Ending Drought Emergencies (TWEENDE) Project has been allocated KShs. 178 million against a requirement of KShs. 304 million, affecting implementation of climate resilience interventions in the livestock and land-use sectors. 12. The Committee observed that the DRIVE Project, which supports climate resilience and livestock value chain investments in 21 ASAL counties, requires reinstatement of KShs. 1.9 billion reduced after the BPS to facilitate implementation of project activities during FY 2026/27. 13. The Committee observed that the Kenya Livestock Commercialization Project may face implementation challenges due to inadequate budgetary provision and requires additional funding of KShs. 1.7 billion to support project activities before its completion in March 2027. State Department for Agriculture 1. The Committee observed that the State Department for Agriculture has been allocated KShs. 67.37 billion in FY 2026/27, comprising KShs. 24.40 billion for recurrent expenditure and KShs. 42.97 billion for development expenditure, representing an increase of KShs. 7.38 billion above the approved BPS ceiling. 2. The Committee observed that key development allocations include KShs. 18 billion for the Fertilizer Subsidy Programme, KShs. 5.4 billion for the Food Systems Resilience Project, KShs. 4.6 billion for NAVCDP, KShs. 2.47 billion for the Sugar Reforms Support Project, and KShs. 2 billion for the Seeds Subsidy Programme.	
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	3. The Committee observed that the Tea Reforms Programme has been allocated KShs. 300 million against a requirement of KShs. 4.5 billion despite its importance in supporting tea value addition, modernization of KTDA factories, and operationalization of common user facilities. 4. The Committee observed that the Food Security and Crop Diversification Project has been allocated KShs. 527 million against a requirement of KShs. 1.17 billion despite its importance in supporting BETA priority value chains through provision of seeds and seedlings. 5. The Committee observed that the Development of Agricultural Technology Innovation Centres Project has been allocated KShs. 250 million against a requirement of KShs. 450 million required to complete ongoing projects aimed at enhancing adoption of agricultural innovation and modern farming practices. 6. The Committee observed that Kenya School of Agriculture infrastructure development has been allocated KShs. 130 million against a requirement of KShs. 1.77 billion despite increasing student enrolment and demand for training facilities. 7. The Committee observed that the Fertilizer Subsidy Programme has been allocated KShs. 18 billion against a requirement of KShs. 33.75 billion and continues to face pending bills amounting to KShs. 15.75 billion. 8. The Committee observed that the Kenya Agricultural and Livestock Research Organization remains underfunded by KShs. 372.1 million, affecting personnel emoluments and implementation of planned research activities. 9. The Committee observed that the Pyrethrum Processing Company of Kenya has been allocated KShs. 408 million against a requirement of KShs. 573 million	
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	required for processing, payment of salaries, and maintenance of factory equipment. 10. The Committee observed that the Pyrethrum Industry Recovery Programme has been allocated KShs. 100 million against a requirement of KShs. 200 million despite increasing demand for seedlings and expansion of acreage under pyrethrum farming. 11. The Committee observed that the Kenya Sugar Research and Training Institute's Appropriation-in-Aid allocation has reduced from KShs. 621 million in FY 2025/26 to KShs. 400 million in FY 2026/27 despite projected growth in collections under the Sugar Development Levy. 12. The Committee observed that the Commodities Fund allocation of KShs. 99.8 million is insufficient against an annual requirement of KShs. 355 million, including KShs. 140 million required for personnel emoluments.	
Departmental Committee on Trade, Industry Cooperatives	State Department for Cooperatives 1. The Committee observed that the State Department for Cooperatives has been allocated KShs. 6.98 billion in FY 2026/27, comprising KShs. 5.45 billion for recurrent expenditure and KShs. 1.53 billion for development expenditure, representing a reduction of KShs. 486.9 million from the approved BPS ceiling. 2. The Committee observed that the Coffee Cherry Advance Revolving Fund, which supports coffee farmers through advance financing, has cumulatively received KShs. 7.8 billion and is proposed for an additional allocation of KShs. 1.5 billion in FY 2026/27. 3. The Committee observed that the State Department requires additional funding of KShs. 1.5 billion to	1. That, within six months upon adoption of the FY 2026/27 Printed Estimates, the Ministry develops and submits to the National Assembly a comprehensive policy and implementation framework for revitalization and operationalization of County Aggregation and Industrial Parks, including governance arrangements, sustainability mechanisms, market linkages, and intergovernmental coordination structures. 2. That, the State Department for Cooperatives develops and operationalizes a regulatory and accountability framework for management of cooperative societies aimed at enhancing transparency, safeguarding members' savings, and strengthening governance standards within the cooperative movement.

	support distribution of coffee seedlings through cooperative societies in order to enhance coffee production and revitalize the sector. 4. The Committee observed that the State Department requires additional Operations and Maintenance resources for governance audits, inspections, inquiries, policy development, and operations of the Office of the Cabinet Secretary. 5. The Committee observed that the State Department requires additional funding to facilitate participation in Ushirika Day celebrations aimed at promoting cooperative development and stakeholder engagement. State Department for Trade 1. The Committee observed that the State Department for Trade has been allocated KShs. 4.17 billion in FY 2026/27, comprising KShs. 3.77 billion for recurrent expenditure and KShs. 401.3 million for development expenditure, representing a reduction of KShs. 44.1 million from the approved BPS ceiling. 2. The Committee observed that the Kenya National Trading Corporation requires KShs. 500 million for the rice mop-up programme aimed at supporting local farmers and stabilizing rice prices. 3. The Committee observed that the Kenya Export Promotion and Branding Agency remains underfunded, limiting implementation of export promotion activities, international expos, branding campaigns, and establishment of export logistics hubs. 4. The Committee observed that the State Department remains underfunded in undertaking its mandate of promoting international trade and supporting	
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	coordination functions under the Office of the Cabinet Secretary. State Department for Industry 1. The Committee observed that the State Department for Industry has been allocated KShs. 9.17 billion in FY 2026/27, comprising KShs. 4.29 billion for recurrent expenditure and KShs. 4.88 billion for development expenditure, representing a reduction of KShs. 26.1 million from the approved BPS ceiling. 2. The Committee observed that the Kenya National Accreditation Service has budget shortfalls relating to personnel emoluments, medical insurance, office rent, and operational requirements. 3. The Committee observed that the National Government has fulfilled its funding obligations for the 34 County Aggregation and Industrial Parks under the cost-sharing framework with county governments, and emphasized the need to operationalize completed and near-complete parks before commencement of additional projects. 4. The Committee observed that the digitization programme at the Kenya Leather Development Corporation requires additional funding of KShs. 54.7 million to facilitate transition to an accrual accounting system and strengthen digitization initiatives. 5. The Committee observed that implementation of the National Automotive Sector Development Project may be affected due to non-provision of KShs. 7.55 billion required under the Samurai Loan financing arrangement secured from the Government of Japan.	
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	State Department for MSMEs Development 1. The Committee observed that the State Department for MSMEs Development has been allocated KShs. 5.34 billion in FY 2026/27, comprising KShs. 2.04 billion for recurrent expenditure and KShs. 3.30 billion for development expenditure, representing a reduction of KShs. 1.54 billion from the approved BPS ceiling. 2. The Committee observed that the State Department requires KShs. 200 million to implement strategic plan activities including MSME surveys, digitization, trade fairs, B2B forums, and enforcement of AGPO programmes. 3. The Committee observed that the State Department requires additional funding of KShs. 500 million for refurbishment and equipping of Constituency Industrial Development Centres. 4. The Committee observed that the State Department requires KShs. 500 million to support women-led MSMEs through a programme targeting 50,000 women across the 290 constituencies by 2027. 5. The Committee observed that the Kenya Industrial Estate requires KShs. 2.1 billion to provide affordable credit to SMEs under BETA priority value chains and an additional KShs. 100 million for monitoring and evaluation of programmes and policies. State Department for Investment Promotion 1. The Committee observed that the State Department for Investment Promotion has been allocated KShs. 5.02 billion in FY 2026/27, comprising KShs. 1.57 billion for recurrent expenditure and KShs. 3.45 billion for development expenditure, representing an increase of KShs. 254.5 million above the approved BPS ceiling.	
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	2. The Committee observed the need for repair and rehabilitation of the Athi River Textile Hub, including linkage to sewerage infrastructure, to improve operational efficiency and enhance the investment environment in the textile sector. 3. The Committee observed the need to support development of Special Economic Zones to promote industrialization, value addition, export growth, and attraction of investments. 4. The Committee observed the need to prioritize completion and operationalization of the EPZA flagship hubs in Murang'a, Kirinyaga, Eldoret, and Busia before commencement of additional hubs.	
Departmental Committee on Sports and Culture	Cross-Cutting Observations 1. The Committee observed that despite the critical role played by the sector in creating opportunities for the youth and addressing unemployment, the sector remains underfunded, resulting in inadequate support for talent identification, anti-doping programmes, national archives, heritage conservation, and promotion of the creative economy. State Department for Sports 1. The Committee observed that the State Department for Sports has been allocated KShs. 32.25 billion in FY 2026/27, comprising KShs. 3.49 billion for recurrent expenditure and KShs. 28.76 billion for development expenditure, representing an increase of KShs. 7.08	1. That, within six months upon adoption of the FY 2026/27 Printed Estimates (by 1st December 2026), the Ministry develops and submits to the National Assembly a comprehensive framework for management, utilization, maintenance, and commercialization of sports infrastructure developed using public resources. 2. That, the Ministry fast-tracks development and operationalization of regulations under the Sports Act to strengthen governance, accountability, and management of sports federations and associations. 3. That, the Ministry develops a structured policy framework for identification, nurturing, and support of sports talent at grassroots level in collaboration with County Governments and educational institutions.

	billion from FY 2025/26 and KShs. 6.75 billion above the approved BPS ceiling. 2. The Committee observed that the Sports, Arts and Social Development Fund primarily finances sports programmes, competitions, stadia infrastructure, arts development, and talent development, and does not support day-to-day operations of SAGAs within the sector. 3. The Committee observed that resources under the Sports, Arts and Social Development Fund remain constrained due to major infrastructure commitments, including the Talanta Sports City project, thereby limiting support to sports organizations and agencies. 4. The Committee observed that the Sports Act, 2013 requires comprehensive review to address emerging issues and evolving dynamics within the sports sector. 5. The Committee observed that the Anti-Doping Agency of Kenya has been allocated KShs. 305.4 million, representing a reduction of KShs. 35.14 million from FY 2025/26, despite the need for predictable financing to sustain compliance with World Anti-Doping Agency requirements. 6. The Committee observed that the Anti-Doping Agency of Kenya requires additional funding amounting to KShs. 414.64 million for anti-doping education, testing, and results management programmes in order to safeguard the integrity of sports and avoid possible sanctions. 7. The Committee observed that the Kenya Academy of Sports requires an additional KShs. 312 million to support constituency sports academies, training programmes, coaching certification, and grassroots talent development initiatives across the country.	
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Departmental Committee on Health	State Department for Medical Services 1. The Committee observed that reductions in recurrent budget allocations have adversely affected agencies under the State Department, particularly in meeting personnel emoluments and operational obligations, thereby forcing institutions to increasingly rely on limited Appropriations-in-Aid to bridge financing gaps. 2. The Committee observed with concern that the Social Health Authority continues to experience challenges in effecting timely and equitable reimbursements to both public and private healthcare facilities, with public institutions being disproportionately affected despite depending on the reimbursements as a major source of Appropriations-in-Aid for operations, procurement of medical supplies, and payment of essential services.	1. That, within six months (1st December 2026), the Ministry of Health develops and submits to the National Assembly a comprehensive framework for management and settlement of pending bills within public health institutions, including verification, prioritization, and accountability mechanisms. 2. That, the Ministry of Health, in consultation with County Governments and relevant stakeholders, develops a coordinated framework for implementation and financing of primary healthcare services to avoid duplication and ensure sustainability of healthcare delivery. 3. That, within six months, the Ministry develops and operationalizes regulations and guidelines for management and oversight of the Social Health Authority

	3. The Committee observed that strategic health programmes, including HIV, Malaria, TB, and blood services, have been subjected to recurrent budget reductions through supplementary estimates, resulting in severe stock-outs of critical commodities and affecting Government's ability to meet co-financing obligations for donor-funded programmes. 4. The Committee observed that postgraduate medical trainees undertaking specialist training in national referral facilities continue to receive salaries from county governments despite providing services and training within institutions managed and funded by the National Government. 5. The Committee observed that the Ministry of Health owes the Kenya Medical Supplies Authority KShs. 1.9 billion arising from warehousing and distribution costs for donated commodities and healthcare equipment, despite absence of a dedicated budget provision for such logistics and distribution expenses. 6. The Committee observed that Mathari National Teaching and Referral Hospital continues to operate as a department under the Ministry of Health despite its status as a Semi-Autonomous Government Agency with a functional Board and Chief Executive Officer.	to strengthen transparency, accountability, and service delivery.
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Departmental Committee on Tourism and Wildlife	Vote 1202: State Department for Tourism 1. The Committee observed that the State Department for Tourism has been allocated KShs. 17.96 billion in FY 2026/27, comprising KShs. 11.94 billion for recurrent expenditure and KShs. 6.02 billion for development expenditure. 2. The Committee observed that agencies under the State Department for Tourism had accumulated pending bills amounting to KShs. 1.17 billion as at 31st March 2026, comprising obligations under the State Department Headquarters, Bomas of Kenya, Kenya Utalii College, Kenya Tourism Board, Tourism Fund, and the Tourism Research Institute. 3. The Committee observed that exchequer allocations to the Tourism Regulatory Authority, Kenya Tourism Board, and Kenya Utalii College have been withdrawn in FY 2026/27, signaling a transition towards reliance on internally generated revenues and alternative financing mechanisms to sustain operations and programme implementation. 4. The Committee observed that the Kenya Tourism Board incurred unfunded expenditure amounting to KShs. 359 million arising from undisbursed funds in FY 2024/25. 5. The Committee observed that the merger between the Kenya Tourism Board and the Tourism Research Institute is expected to be finalized by the end of FY 2025/26.	Vote 1202: State Department for Tourism 1. That, upon tabling of the FY 2026/27 Budget Estimates (by 30th June 2026), the Cabinet Secretary for Tourism and Wildlife submits to the National Assembly a comprehensive status report on the merger between the Kenya Tourism Board and the Tourism Research Institute. The report should detail the progress of the merger process, legal and administrative actions undertaken, transition arrangements, staff rationalization measures, asset and liability transfer, financial implications, and the framework for winding up the Tourism Research Institute. Vote 1203: State Department for Wildlife That, upon tabling of the FY 2026/27 Budget Estimates (by 30th June 2026), the Principal Secretary for Wildlife submits to the National Assembly a detailed breakdown of the KShs. 800 million disbursed to pilot counties for Human-Wildlife Conflict compensation. The report should include the list of beneficiaries, nature of claims, amounts compensated, payment status, and supporting verification documentation

	Vote 1203: State Department for Wildlife 1. The Committee observed that the State Department for Wildlife has been allocated KShs. 16.53 billion in FY 2026/27, comprising KShs. 14.79 billion for recurrent expenditure and KShs. 1.73 billion for development expenditure. 2. The Committee observed that the Global Environment Facility (GEF8) Project allocated KShs. 118 million in the BPS was not reflected in the Draft Budget Estimates due to delays in signing of the Financing Agreement by the National Treasury. 3. The Committee observed with concern that out of the KShs. 800 million allocated to the digitally enabled Human-Wildlife Conflict Insurance Scheme, KShs. 300 million was expended on administrative consultancies and system development. 4. The Committee observed that the State Department for Wildlife had accumulated pending bills amounting to KShs. 1.298 billion as at 30th April 2026.	
Departmental Committee on Regional Development	State Department for Devolution 1. The Committee observed that the State Department for Devolution has been allocated KShs. 11.99 billion in FY 2026/27, comprising KShs. 1.38 billion for recurrent expenditure and KShs. 10.62 billion for development expenditure. 2. The Committee observed that the State Department has pending bills amounting to KShs. 2.843 billion. 3. The Committee observed that the Intergovernmental Relations Technical Committee requires an additional KShs. 325 million to strengthen implementation and	1. That, within six months (by 1st December 2026), the Ministry develops and submits to the National Assembly a comprehensive inter-agency coordination framework to streamline implementation of regional development projects and reduce duplication of mandates among regional authorities. 2. That, the Ministry develops a sustainability and accountability framework for donor-funded regional development programmes, including monitoring, evaluation, and reporting mechanisms for ongoing projects. By 1st December 2026.

	oversight of devolved functions across county governments. State Department for Special Programmes 1. The Committee observed that the State Department for Special Programmes has been allocated KShs. 809.26 million in FY 2026/27. 2. The Committee observed that the State Department has critical unfunded priority areas including relief and humanitarian assistance amounting to KShs. 14 billion and maintenance of strategic food reserves amounting to KShs. 5 billion. State Department for ASALs and Regional Development 1. The Committee observed that the State Department for ASALs and Regional Development has been allocated KShs. 10.92 billion in FY 2026/27. 2. The Committee observed that Regional Development Authorities had accumulated pending bills amounting to KShs. 11.42 billion. 1.	
Departmental Committee on Administration and Internal Security	Executive Office of the President 1. The Committee observed that the Executive Office of the President has been allocated KShs. 7.15 billion in FY 2026/27. 2. The Committee observed that the Office has substantial historical pending bills amounting to KShs.	

	13.07 billion relating to the defunct Nairobi Metropolitan Services. National Police Service 1. The Committee observed that despite an increase above the approved BPS ceiling, the National Police Service continues to experience significant resource constraints due to the high proportion of recurrent expenditure committed to personnel emoluments and insurance obligations. 2. The Committee observed that the National Police Service continues to carry pending bills amounting to KShs. 4 billion. 3. The Committee observed that the Service faces funding gaps amounting to KShs. 33.56 billion under recurrent expenditure and KShs. 9.12 billion under development expenditure. State Department for Internal Security and National Administration 1. The Committee observed that the FY 2026/27 allocation to the State Department increased significantly above the approved BPS ceiling mainly to support security operations and establishment of the National Integrated Security Command and Control System. 2. The Committee observed that the State Department continues to face pending bills amounting to KShs. 11.45 billion.	
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Departmental Committee on Defense, Intelligence, and Foreign Relations	Ministry of Defence 1. The Committee observed that the Ministry of Defence has been allocated KShs. 250.01 billion in FY 2026/27, comprising KShs. 239.38 billion for recurrent expenditure and KShs. 10.63 billion for development expenditure. 2. The Committee observed that the Defence Industrialization Programme has been allocated KShs.	

	12.16 billion to support establishment of a self-sustaining defence industry. 3. The Committee observed that the Defence Forces Referral and Research Hospital in Kabete remains stalled despite expenditure of KShs. 2.9 billion against a revised project cost of KShs. 16 billion. 4. The Committee observed that the Ministry faces an overall funding shortfall of KShs. 108.69 billion against total resource requirements of KShs. 358.7 billion. National Intelligence Service 1. The Committee observed that the National Intelligence Service has been allocated KShs. 58.62 billion in FY 2026/27. 2. The Committee observed that the Service faces a funding gap of KShs. 13.69 billion against total resource requirements of KShs. 72.3 billion. State Department for Foreign Affairs 1. The Committee observed that the State Department for Foreign Affairs has been allocated KShs. 26.83 billion in FY 2026/27. 2. The Committee observed that pending bills amounting to KShs. 770.92 million arose from unfunded state visits, peace negotiations, foreign deployments, forex losses, and operational requirements for new missions.	
Departmental Committee on Labour	State Department for Labour and Skills Development	1. That, for FY 2026/27, expenditure on purchase of motor vehicles and office furniture across the sector be frozen in order to enhance fiscal prudence and prioritize allocation

	1. The Committee observed that the State Department for Labour and Skills Development has been allocated KShs. 6.18 billion in FY 2026/27, comprising KShs. 4.50 billion for recurrent expenditure and KShs. 1.68 billion for development expenditure. The Committee further observed that the State Department requires an additional allocation of KShs. 4.5 billion, of which KShs. 4.02 billion relates to recurrent expenditure and KShs. 487.79 million relates to development expenditure. 2. The Committee observed that the FY 2026/27 Budget Estimates demonstrate increased Government prioritization of labour migration as a strategy for employment creation, foreign exchange earnings, and reduction of domestic unemployment pressures. The Committee further observed that the Labour Migration and Export Programme under BETA has been allocated KShs. 68.9 million, which is inadequate to effectively support labour mobility coordination, establishment of labour migration consular offices, negotiation of bilateral labour agreements, and protection of migrant workers. 3. The Committee observed that the State Department for Labour and Skills Development has projected Appropriations-in-Aid amounting to approximately KShs. 2.7 billion under recurrent expenditure. However, the Committee noted that the expenditure estimates for Appropriations-in-Aid do not conform to the format prescribed under the Programme Based Budgeting framework. 4. The Committee observed that the State Department has an allocation of KShs. 1.415 billion for implementation of the National Youth Opportunities Towards Advancement (NYOTA) Project. However, the Government counterpart funding component for	of resources towards critical programmes and ongoing projects. 2. That, the Public Service Internship Programme be placed under a budget proviso as a conditional appropriation pending completion of a comprehensive special audit on the programme's financial and payroll integrity, and that the audit be finalized and submitted to Parliament on or before 30th September 2026.
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	the project has not been factored in the FY 2026/27 Budget Estimates. State Department for Public Service and Human Capital Development 1. The Committee observed that the State Department for Public Service and Human Capital Development has been allocated KShs. 13.56 billion in FY 2026/27, comprising KShs. 12.18 billion for recurrent expenditure and KShs. 1.39 billion for development expenditure. The Committee further observed that the State Department requires an additional allocation of KShs. 3.27 billion. 2. The Committee observed that the State Department has projected Appropriations-in-Aid amounting to KShs. 3.1 billion under recurrent expenditure and an additional KShs. 400 million under development expenditure financed through external grants. 3. The Committee observed that the State Department is implementing the JDS Human Resource Development Scholarship Programme financed through external grants amounting to KShs. 400 million in FY 2026/27. Public Service Commission 1. The Committee observed that the Public Service Commission has been allocated KShs. 3.91 billion in FY 2026/27, comprising KShs. 3.86 billion for recurrent expenditure and KShs. 50 million for development expenditure. The Committee further observed that the Commission requires an additional allocation of KShs. 2.02 billion.	
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	2. The Committee observed that the Commission has projected Appropriations-in-Aid amounting to approximately KShs. 24 million under recurrent expenditure. 3. The Committee observed that the Public Service Internship Programme was conceptualized and rolled out in FY 2019/20 and has benefited approximately 29,000 interns. However, the Committee noted that despite allocation of financial resources, the programme has consistently failed to meet planned targets and its implementation cycle is not aligned to the financial year, thereby creating challenges in budget oversight and audit processes, including reported cases of overpayments. 4. The Committee observed that the FY 2026/27 Budget Estimates propose an allocation of KShs. 2 billion to the Public Service Internship Programme targeting recruitment of 10,000 interns. Salaries and Remuneration Commission 1. The Committee observed that the Salaries and Remuneration Commission has been allocated KShs. 914.4 million in FY 2026/27, all under recurrent expenditure. The Committee further observed that the Commission requires an additional KShs. 610.4 million under recurrent expenditure. 2. The Committee observed that the Salaries and Remuneration Commission does not have any Appropriations-in-Aid allocation and remains fully funded through exchequer resources. Cross-Cutting Observations	
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	1. The Committee observed that Appropriations-in-Aid continue to play a significant role in financing operations and reducing pressure on exchequer funding across agencies and institutions under the sector. However, the Committee noted that expenditure estimates relating to Appropriations-in-Aid do not conform to the prescribed Programme Based Budgeting format and remain subject to legislative approval and oversight. 2. The Committee observed that the FY 2026/27 Budget Estimates reflect increased recurrent expenditure on purchase of motor vehicles, office furniture, and other operational items, despite ongoing fiscal constraints and concerns regarding duplication of functions and mandates between State Departments and Commissions, including duplication in establishment of unified payroll systems within the public service. 3. The Committee observed that there is a continued trend of introducing new projects in every financial year while ongoing projects receive inadequate allocations, thereby negatively affecting timely completion and realization of project objectives.	
Departmental Committee on Finance and National Planning	State Department for the National Treasury 1. The Committee observed that the National Treasury has been allocated KShs. 132.47 billion in FY 2026/27 compared to KShs. 129.08 billion in Supplementary Estimates I for FY 2025/26, representing an increase of KShs. 3.38 billion. The allocation comprises KShs. 80.64 billion for recurrent expenditure and KShs. 51.83 billion for development expenditure. 2. The Committee observed that key allocations under the National Treasury include KShs. 13.01 billion for motor vehicle-related expenditures, KShs. 1 billion for the Budget Reserve, KShs. 5.04 billion for salary	

	adjustments for civil servants in line with Salaries and Remuneration Commission requirements, KShs. 2.13 billion as unconditional grants to counties from mining royalties, KShs. 2 billion for the Contingency Fund, KShs. 9.6 billion for the Equalization Fund, and KShs. 5 billion to support implementation of outcomes arising from public participation processes. 3. The Committee observed that persistent congestion at the National Treasury offices necessitated leasing of additional office space at Jubilee Insurance House during FY 2024/25 after acquisition of the premises was initially considered fiscally untenable. The Committee further observed that KShs. 400 million was allocated under Supplementary Estimates I FY 2025/26 to facilitate partitioning works aimed at creating suitable office accommodation, with the works expected to be completed before 30th June 2026. 4. The Committee observed that the Departmental Committee on Finance and Economic Planning had previously recommended acquisition of Jubilee Insurance House in view of the long-term benefits associated with ownership as opposed to leasing arrangements. Consequently, KShs. 1 billion was allocated under Supplementary Estimates I FY 2025/26 to support acquisition of the building. 5. The Committee observed that the National Treasury is currently engaging relevant Government State Departments regarding the proposed acquisition of Jubilee Insurance House in order to ensure value for money through an appropriate valuation process prior to undertaking procurement procedures. The Committee further observed that the valuation process will exclude partitioning improvements financed through the KShs. 400 million allocation since the	
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	condition of the building was already known before commencement of the leasing arrangement. 6. The Committee observed that by the end of March 2026, total revenue collected, including Appropriations-in-Aid, amounted to KShs. 2.23 trillion, which was below the projected target by KShs. 164.4 billion. The Committee further observed that ordinary revenue collections amounted to KShs. 1.82 trillion, reflecting a shortfall of KShs. 161.9 billion against the target. State Department for Economic Planning 1. The Committee observed that the State Department for Economic Planning has been allocated KShs. 66.65 billion in FY 2026/27, comprising KShs. 3.94 billion for recurrent expenditure and KShs. 62.53 billion for development expenditure. State Department for Public Investment and Asset Management 1. The Committee observed that the State Department for Public Investment and Asset Management has been allocated KShs. 3.39 billion in FY 2026/27, comprising KShs. 2.93 billion for recurrent expenditure and KShs. 452.7 million for development expenditure. Office of the Controller of Budget 1. The Committee observed that the Office of the Controller of Budget has been allocated KShs. 933.4 million in FY 2026/27, representing a reduction of KShs.	
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	14.7 million compared to the FY 2025/26 approved Supplementary allocation of KShs. 948.1 million. Commission on Revenue Allocation 1. The Committee observed that the Commission on Revenue Allocation has been allocated KShs. 471 million in FY 2026/27, representing a reduction from KShs. 488 million allocated in FY 2025/26.	
Departmental Committee on Education	State Department for Technical and Vocational Education and Training 1. The Committee observed that the State Department for Technical and Vocational Education and Training has been allocated KShs. 50 billion in FY 2026/27 to support implementation of three programmes, with the key programme being Technical and Vocational Education and Training. The Committee further observed that the priority areas include support to TVET learners through scholarships and loans, infrastructure development, management of TVET instructors, and support to Semi-Autonomous Government Agencies under the sub-sector. 2. The Committee observed that despite the increase in allocation for scholarships from KShs. 3.5 billion to KShs. 9.2 billion, the State Department continues to face a major funding gap under the student-centered funding model. The Committee further observed that KShs. 28.4 billion is required in FY 2026/27 to support approximately 523,500 TVET students against an allocation of KShs. 9.2 billion, resulting in a funding gap of KShs. 19.2 billion. In addition, the Committee	1. That, within six months (by 1st December 2026), the State Department for Basic Education through NACONEK undertakes a comprehensive reassessment and remapping of beneficiary regions under the school meals programme and develops policy guidelines to facilitate inclusion of Special Needs Education learners in the programme. 2. That, the State Department for Basic Education and the Sports Fund develop a framework by 1st December 2026 to facilitate disbursement of co-curricular funds directly to schools through capitation in order to align funding with the school calendar and ensure timely implementation of activities. 3. That, guided by the Public Finance Management Act, the State Department for Higher Education, through HELB and the Universities Fund Board, in consultation with the National Treasury, develops a funds disbursement framework by 1st December 2026 to ensure timely release of resources to

	observed that cumulative funding gaps amounting to KShs. 26 billion were recorded in FY 2024/25 and FY 2025/26. 3. The Committee observed that some TVET institutions have excess equipment lying idle while others lack adequate equipment to support learning. The Committee further observed that some institutions continue to use obsolete equipment despite advancements in technology, thereby affecting quality and relevance of training. 4. The Committee observed that inadequate attention has been accorded to Special Needs Education in TVET institutions, particularly in relation to infrastructure development and welfare support for learners, thereby disadvantaging learners with special needs. 5. The Committee observed that the State Department has not developed a policy framework to guide placement of learners in TVET institutions, resulting in over-enrolment in some institutions while others remain underutilized despite significant public investment. 6. The Committee observed with concern that the State Department introduced several new exchequer-funded capital projects, some of which fall outside its mandate, at the expense of ongoing projects. The Committee further observed that some projects were neither approved under the 2026 Budget Policy Statement nor aligned to approved resource ceilings. 7. The Committee observed that the allocation of KShs. 366 million towards construction of 17 TVET institutions under the BETA programme is inadequate to facilitate timely completion of the projects and expansion of TVET education. 8. The Committee observed that despite substantial Government investment in TVET infrastructure and	universities under the student-centered funding model within the next three months. 4. That, within six months (by 1st December 2026), the State Department for TVET undertakes a comprehensive inventory and rationalization of equipment in all TVET institutions, including redistribution of idle equipment to institutions lacking adequate training equipment. 5. That, within six months (by 1st December 2026), the Teachers Service Commission reviews the Teachers Career Progression Guidelines and related policies in order to promote fair and equitable assessment of teachers eligible for promotion.
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	equipment, the State Department lacks adequate resources for Monitoring and Evaluation activities, thereby exposing institutions to risks of malpractices and financial mismanagement. 9. The Committee observed that there is no clear policy framework governing management of TVET instructors, thereby affecting recruitment, deployment, promotions, welfare, and overall staff morale within TVET institutions. 10. The Committee observed that implementation of the student-centered funding model at TVET level has fully transitioned, with all student support in FY 2026/27 being channeled through scholarships and loans and no allocation provided under the previous capitation framework. State Department for Higher Education 1. The Committee observed that the State Department for Higher Education has been allocated KShs. 164.1 billion in FY 2026/27 to support university education programmes, student scholarships and loans, support to Semi-Autonomous Government Agencies, and infrastructure development in public universities. 2. The Committee observed that despite the increase in scholarship allocation from KShs. 18.4 billion to KShs. 30.9 billion, the State Department continues to face a funding gap under the student-centered funding model. The Committee further observed that KShs. 47.4 billion is required to support approximately 656,927 eligible students against an allocation of KShs. 30.9 billion, resulting in a funding gap of KShs. 16.5 billion in FY 2026/27.	
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	3. The Committee observed that there are significant funding gaps relating to loans and upkeep support for both TVET and university students. The Committee further observed that KShs. 112 billion is required in FY 2026/27 to support approximately 1.4 million students against an allocation of KShs. 56.3 billion, while cumulative funding gaps amounting to KShs. 44 billion were recorded in FY 2024/25 and FY 2025/26. 4. The Committee observed with concern that sustainability of the student-centered funding model remains uncertain due to increasing enrolment levels and substantial resource requirements. The Committee further observed that inadequate funding may undermine realization of higher education reforms and contribute to accumulation of pending bills in public universities, which currently stand at approximately KShs. 100 billion. 5. The Committee commended the State Department for prioritizing completion of ongoing projects in public universities that are above 60 percent completion rate. However, the Committee observed that the Department introduced new exchequer-funded projects which were not approved at the BPS stage. 6. The Committee observed that there has been slow progress in the proposed merger of the Higher Education Loans Board, Universities Fund Board, and Kenya Universities and Colleges Central Placement Service despite preparation of the necessary legislative framework. The Committee further observed that the merger is critical in enhancing efficiency under the student-centered funding model. 7. The Committee observed that Appropriations-in-Aid collected by the Higher Education Loans Board have remained stagnant over the last three years despite increased number of beneficiaries, raising concerns	
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	regarding loan repayment performance and sustainability of the revolving fund model. 8. The Committee observed that implementation of the student-centered funding model requires timely and efficient monthly requisition and disbursement of funds by HELB and the Universities Fund Board in order to support operations of universities and avoid delays associated with quarterly disbursement arrangements. State Department for Basic Education 1. The Committee observed that the State Department for Basic Education has been allocated KShs. 135.3 billion in FY 2026/27 to support implementation of four programmes, with key focus areas including capitation for primary, junior and senior schools, examinations management, school meals programme, quality assurance, and infrastructure support for schools and teacher training colleges. 2. The Committee observed that the sub-sector continues to face significant funding gaps in provision of capitation. The Committee further observed that the funding gap for capitation in FY 2026/27 stands at KShs. 57 billion, comprising KShs. 8.6 billion for primary schools, KShs. 23.7 billion for junior schools, and KShs. 23.7 billion for senior schools. 3. The Committee observed that the State Department has not developed a clear policy framework to guide placement of learners to senior schools, resulting in overcrowding in some institutions while others remain underutilized despite substantial investment in infrastructure. 4. The Committee observed that delays in disbursement of funds for co-curricular activities continue to disrupt implementation of sports, arts, and music programmes	
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	in schools despite the importance of co-curricular activities under the Competency Based Education framework. 5. The Committee observed that many disadvantaged regions are not benefitting from the school meals programme and that Special Needs Education learners remain inadequately supported under the programme. 6. The Committee observed with concern the fragmented and uncoordinated nature of support programmes for learners through school fees assistance by different Government agencies and private sector actors, resulting in duplication and possible loss of public resources. 7. The Committee observed that some school principals and head teachers continue to disregard Ministry circulars relating to school fees charges, release of certificates, and other policy directives, thereby creating confusion and uncertainty within the education sector. 8. The Committee observed that the Adult and Continuing Education function has been transferred from the Education Sector to the Social Protection and Gender Sector pursuant to an Executive Order, with no allocation provided under the Education Sector in FY 2026/27. State Department for Science, Innovation and Research 1. The Committee observed that the State Department for Science, Innovation and Research has been allocated KShs. 1.3 billion in FY 2026/27 to support implementation of research and innovation programmes through its agencies including KENIA, NACOSTI, and the National Research Fund.	
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	2. The Committee observed that the sub-sector remains grossly underfunded despite the critical role of research and innovation in economic development and technological advancement. The Committee further observed that there is need for the Department to develop resource mobilization strategies to attract additional funding. 3. The Committee observed that there is fragmentation in support to research activities due to existence of multiple research institutions outside the education sector, thereby making it difficult to determine the total national resource allocation towards research and innovation. Teachers Service Commission 1. The Committee observed that the Teachers Service Commission has been allocated KShs. 422 billion in FY 2026/27 to support promotion of 30,000 teachers, conversion of 20,000 intern teachers to permanent and pensionable terms, retraining of teachers on Competency Based Education, and implementation of the second phase of the 2025–2029 Collective Bargaining Agreement. 2. The Committee observed that processing of pension dues for retired teachers continues to take an inordinately long period due to bureaucratic procedures, thereby negatively affecting retirees. 3. The Committee observed that there is no allocation for group life, group personal accident, and WIBA cover for teachers despite a funding requirement of KShs. 5.3 billion. The Committee further observed that savings realized following transition from private medical insurance to the Social Health Authority could be	
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	utilized to support provision of group life cover for teachers. 4. The Committee observed that projects relating to construction of TSC sub-county offices do not meet equity considerations in terms of regional distribution and further observed disparities in construction costs despite use of similar office designs.	
Departmental Committee on Blue Economy, Water, and Irrigation	State Department for Water and Sanitation 1. The Committee observed that the State Department for Water and Sanitation has been allocated KShs. 56.48 billion in FY 2026/27, comprising KShs. 8.53 billion for recurrent expenditure and KShs. 47.96 billion for development expenditure, against the approved 2026 BPS ceiling of KShs. 56.85 billion. The Committee further observed that the overall budget estimates are KShs. 365 million below the approved BPS ceiling. 2. The Committee observed that the recurrent budget increased by KShs. 1.18 billion mainly due to enhanced Appropriations-in-Aid targets for Athi Water Works Development Agency, Coast Water Works Development Agency, and the Water Resources Authority, while the development budget declined by KShs. 1.55 billion following rationalization and alignment of donor commitments. 3. The Committee observed that external donor funding declined by KShs. 3.78 billion while Government of Kenya funding increased by KShs. 2.24 billion in FY 2026/27. 4. The Committee observed that by the third quarter ending March 2026, the State Department attained an overall budget absorption rate of 75 percent, with recurrent expenditure recording an absorption rate of	

	77 percent and development expenditure recording an absorption rate of 74 percent despite challenges associated with implementation of the Electronic Government Procurement System. 5. The Committee observed that ordinary revenue collections and Appropriations-in-Aid amounted to KShs. 4.2 billion against a target of KShs. 5 billion, representing an achievement rate of 84 percent. 6. The Committee observed that the State Department plans to implement thirty-three new projects at an estimated cost of KShs. 2.13 billion in FY 2026/27 aimed at improving access to safe water and sanitation services, strengthening climate resilience, and promoting sustainable water resource management particularly in underserved areas, ASAL regions, and informal settlements. 7. The Committee observed with concern that several high-risk infrastructure projects at advanced stages of implementation have experienced budget reductions which may delay completion and expose Government to contractual penalties. These include the Mwache Dam Project, Horn of Africa Groundwater Resilience Project, Thwake Dam Project, Thika and Githunguri Water Project, and the Water Supply for the Urban Poor Project. 8. The Committee observed that several projects requiring Government counterpart funding have experienced substantial budget reductions likely to affect implementation timelines and increase project costs. The Committee further observed that the Lake Nakuru Biodiversity Conservation Project requires a 15 percent Government counterpart contribution amounting to KShs. 309 million against an allocation of only KShs. 50 million, while the Kenya Towns Water	
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	Supply and Sanitation Programme faces a shortfall of KShs. 1.51 billion. 9. The Committee observed that the State Department has accumulated historical pending bills amounting to KShs. 28.3 billion, comprising KShs. 4.5 billion for recurrent expenditure and KShs. 23.8 billion for development expenditure. In addition, current pending bills amount to KShs. 6.9 billion. 10. The Committee observed that the State Department continues to pursue Public-Private Partnership arrangements to support financing, development, operation, and maintenance of infrastructure projects and has received eight privately initiated PPP proposals including the Sabaki Water Carrier Project, Naivasha SEZ Water Project, Maragua IV, Mzima II Pipeline, and the Lamu Desalination Project. 11. The Committee observed that the State Department faces significant funding shortfalls relating to personnel emoluments, operations and maintenance, compensation of Project Affected Persons, acquisition of wayleaves, and completion of ongoing projects. The Committee further observed that recurrent expenditure has a shortfall of KShs. 1.4 billion. State Department for Irrigation 1. The Committee observed that the State Department for Irrigation has been allocated KShs. 9.28 billion in FY 2026/27 against the approved BPS ceiling of KShs. 8.47 billion, representing a positive deviation of KShs. 805 million. 2. The Committee observed that recurrent expenditure amounts to KShs. 988 million against the BPS ceiling of KShs. 943 million, while development expenditure	
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	amounts to KShs. 8.29 billion against the BPS ceiling of KShs. 7.53 billion. 3. The Committee observed that despite the positive deviation from the BPS ceiling, the proposed gross estimates for FY 2026/27 have reduced by KShs. 2.79 billion compared to the approved FY 2025/26 estimates. 4. The Committee observed that by the third quarter of FY 2025/26, the State Department attained an overall absorption rate of 68 percent, with recurrent expenditure recording an absorption rate of 77 percent and development expenditure recording an absorption rate of 68 percent. 5. The Committee observed that the State Department achieved notable non-financial performance outcomes including rehabilitation of 2,500 acres under the Bura Irrigation Scheme, development of 2,662 additional acres under community-based irrigation projects, production of 216,512 tons of paddy rice, excavation of 43 water pans benefiting over two million livestock units, and construction of 11 community water pans in Turkana and Marsabit Counties. 6. The Committee observed that the State Department has no pending bills. However, there are pending certificates relating to ongoing projects and programmes awaiting payment before 30th June 2026, failure to which may result in accumulation of pending bills. State Department for Blue Economy and Fisheries I. The Committee observed that the State Department for Blue Economy and Fisheries has been allocated KShs. 7.8 billion in FY 2026/27, comprising KShs. 3.1 billion for recurrent expenditure and KShs. 4.7 billion	
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	for development expenditure. The Committee further observed that the allocation reflects a reduction of KShs. 2.8 billion compared to FY 2025/26 approved estimates. 2. The Committee observed that the recurrent budget will be financed through exchequer allocations and Appropriations-in-Aid, while development expenditure will be financed through Government funding and external loans and grants. The Committee further observed that external loans and grants declined significantly by KShs. 2.8 billion. 3. The Committee questioned the continued relevance of the State Department for Blue Economy and Fisheries in the absence of any new projects in FY 2026/27. The Committee further observed that out of the thirteen projects under implementation, ten relate to payment of pending bills for completed projects while the remaining three donor-funded projects are expected to be completed within FY 2026/27. 4. The Committee observed that the budget for the State Department Headquarters reduced by KShs. 359.2 million, equivalent to 46.8 percent of the previous allocation, mainly due to reduction in funding associated with the Oceans Conference which was a one-off expenditure. 5. The Committee observed with concern that no allocation has been provided for fish stock assessment despite the importance of such assessments in providing critical data for planning and investment within the blue economy sector. 6. The Committee observed that the Fish Levy Trust Fund continues to receive budgetary allocation as a State Corporation despite proposals to declassify the Fund and revert its functions to the State Department.	
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	7. The Committee observed that the Kenya Fish Marketing Authority continues to receive budgetary allocation despite proposals to dissolve the Authority and transfer its functions to the State Department. 8. The Committee observed with concern the poor implementation of fish landing site projects in Mombasa and Kilifi Counties, noting that the designs lacked critical infrastructure components such as jetties for fish landing, thereby necessitating costly contract variations.	
Departmental Committee on Energy	State Department for Energy 1. The Committee observed that the State Department for Energy has been allocated KShs. 31.52 billion in FY 2026/27, comprising KShs. 13.29 billion for recurrent expenditure and KShs. 18.23 billion for development expenditure. 2. The Committee observed that the approved BPS ceiling for the State Department was KShs. 78.29 billion, resulting in a negative deviation of KShs. 46.76 billion. 3. The Committee observed that significant budget reductions have adversely affected development expenditure and key projects including the Last Mile Electricity Connectivity Programme and Off-Grid Electrification Programme. 4. The Committee observed concerns regarding restructuring of State Corporations within the energy sector under the Government-Owned Enterprises framework. 5. The Committee observed that the zero allocation towards Electrification in Constituencies and Off-Grid	State Department for Energy 1. That, the Cabinet Secretary for Energy and Petroleum, in conjunction with the Chief Executive Officer of the Nuclear Power and Energy Agency, within three months (by 1st September 2026) upon adoption of the FY 2026/27 Printed Estimates Report by the National Assembly, submits to the National Assembly a comprehensive status report on the proposed Nuclear Power Plant Project in Siaya County detailing project feasibility, site assessment outcomes, financing arrangements, regulatory approvals, implementation timelines, and stakeholder engagement processes. Further, within six months, the Ministry develops a structured public participation and communication framework to ensure continuous, inclusive, and transparent engagement with affected communities and stakeholders. 2. That, the Principal Secretary for the National Treasury, in conjunction with the Principal Secretary for Energy and the Kenya Revenue Authority, within six months (by 1st December 2026) upon adoption of the FY 2026/27 Printed Estimates Report by the National Assembly,

	Electrification Programmes threatens attainment of universal electricity access targets. 6. The Committee observed that there remains limited clarity regarding the proposed Nuclear Power Plant Project in Siaya County, including timelines, financing arrangements, and stakeholder engagement processes. 7. The Committee observed concerns regarding VAT self-assessment tax liabilities under the Lake Turkana Wind Power Project. 8. The Committee observed that the Kenya Electricity Transmission Company Limited continues to experience implementation challenges under the Lessos–Tororo Interconnector Project. State Department for Petroleum 1. The Committee observed that the State Department for Petroleum has been allocated KShs. 22.39 billion in FY 2026/27, all under recurrent expenditure, with no allocation provided for development expenditure. 2. The Committee observed concerns that the nil allocation towards development expenditure under the Petroleum Development Levy may undermine the statutory intent of the Levy. 3. The Committee observed that the absence of development expenditure allocations is likely to adversely affect implementation of critical petroleum projects including LPG infrastructure and the Lokichar Oil Project. 4. The Committee observed concerns regarding sustainability of interventions financed through the Petroleum Development Levy pricing stabilization framework.	undertakes a comprehensive audit and reconciliation of VAT self-assessment tax liabilities relating to the Lake Turkana Wind Power Project, including verification of the legal status, dispute resolution status, and potential fiscal exposure, and develops a clear settlement and risk mitigation framework to safeguard the Government and consumers from unintended financial obligations. 3. That, the Principal Secretary for Energy, in conjunction with the Principal Secretary for the National Treasury and the Chief Executive Officer of Kenya Electricity Transmission Company Limited, within three months upon adoption of the FY 2026/27 Printed Estimates Report by the National Assembly, develops and submits a comprehensive project acceleration and financing plan for the Lessos–Tororo Interconnector Project, including prioritization of funding allocations, exploration of restructuring or additional financing options, and formulation of a litigation resolution strategy aimed at addressing outstanding court awards and mitigating further cost escalation and implementation delays. State Department for Petroleum 1. That, the Principal Secretary for the National Treasury, in conjunction with the Principal Secretary for Petroleum, within three months (by 1st September 2026) upon adoption of the FY 2026/27 Printed Estimates Report by the National Assembly, undertakes a comprehensive review of the Petroleum Development Levy pricing stabilization framework and develops a sustainable financing mechanism for fuel price cushioning interventions, including establishment of clear expenditure thresholds, strengthened forecasting of fuel price shocks, and enhanced accountability and reporting mechanisms,
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		with a view to ensuring fiscal sustainability, predictability of funding, and minimization of undue pressure on public resources within the petroleum sector, and submits a report to the National Assembly.
Departmental Committee on Environment, Forestry, and Mining	State Department for Environment and Climate Change 1. The Committee observed that the State Department for Environment and Climate Change has been allocated KShs. 9.26 billion in FY 2026/27. 2. The Committee observed that the development allocation is largely driven by a new National Solid Waste Management Initiative amounting to KShs. 2.47 billion. 3. The Committee observed that the State Department continues to face operational challenges arising from inadequate funding and low development disbursements. 4. The Committee observed that the State Department has accumulated pending bills amounting to KShs. 841 million. 5. The Committee observed that staffing shortages continue to affect service delivery across agencies within the sector. State Department for Forestry 1. The Committee observed that the State Department for Forestry has been allocated KShs. 18.34 billion in FY 2026/27.	State Department for Environment and Climate Change 1. That, by 31st December 2026, the State Department for Environment and Climate Change fast-tracks installation of airport weather observing systems in Mombasa, Malindi, Wajir, Isiolo, Meru, Laikipia, and Moi Airbases, and operationalizes a new generation weather surveillance radar system. State Department for Forestry 1. That, by 31st December 2026, the Cabinet Secretary for Environment, Climate Change and Forestry develops and operationalizes a framework for integration of tax obligation offsets in carbon pricing mechanisms, including consideration of forestry carbon offset projects within the design of carbon taxation programmes.

	2. The Committee observed that recurrent budget allocations to key agencies including Kenya Forest Service and KEFRI were reduced mainly due to cuts in personnel emoluments. 3. The Committee observed that delayed exchequer disbursements continue to hamper implementation of forestry programmes and projects. 4. The Committee observed that the State Department has pending bills amounting to KShs. 2.45 billion. 5. The Committee observed that inadequate infrastructure for forest rangers, seed production, and forest access roads continues to undermine forest management. State Department for Mining 1. The Committee observed that the State Department for Mining has been allocated KShs. 2.55 billion in FY 2026/27. 2. The Committee observed that severe underfunding and low exchequer disbursements continue to affect implementation of mining development projects. 3. The Committee observed that absence of development funding for the National Mining Corporation since FY 2024/25 has adversely affected its operations. 4. The Committee observed that geological mapping, mineral exploration, and mining cadaster modernization programmes remain underfunded. 5. The Committee observed that modernization of mineral testing laboratories remains critical for accurate valuation and enhancement of mineral revenue collection.	
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Departmental Committee on Communication, Information, and Innovation	Cross-Cutting Observations 1. The Committee observed that despite directives requiring adoption of Zero-Based Budgeting, the National Treasury continues to rely on incremental budgeting principles based on previous appropriations. 2. The Committee observed that allocations to the State Department for ICT and Digital Economy and the State Department for Broadcasting and Telecommunications have continued on a declining trajectory over the years. 3. The Committee observed that inadequate funding of maintenance and rehabilitation works has led to deterioration of ICT infrastructure and public assets. 4. The Committee observed that substantial pending bills exist across the sub-sector, including KShs. 116.3 billion under Broadcasting and Telecommunications and KShs. 979 million under ICT and Digital Economy. 5. The Committee observed inconsistencies in costing of programmes and projects, particularly under digitization, digital innovation hubs, and Government shared services. 6. The Committee observed that several capital projects continue to experience implementation delays due to inadequate and intermittent budgetary allocations. State Department for Broadcasting and Telecommunications 1. The Committee observed that the State Department intends to incorporate Studio Mashinani within Digital Innovation Hubs as a cost-saving and operational strategy. 2. The Committee observed that the Kenya Institute of Mass Communication Eldoret Campus faces the risk of becoming a stalled project due to inadequate funding.	Cross-Cutting Recommendations 1. That, from 1st July 2026, the National Treasury fully operationalizes and entrenches the Zero-Based Budgeting approach during formulation of Budget Estimates. 2. That, by 30th September 2026, the National Treasury develops and submits to the National Assembly a comprehensive strategy for resolution of long outstanding inter-government agency pending bills, including reconciliatory book-balance clearance mechanisms, possible write-offs, and direct budgetary provisions for settlement of verified obligations. 3. That, by 30th September 2026, the Principal Secretary for ICT and Digital Economy and the Principal Secretary for Broadcasting and Telecommunications, in collaboration with the Chief Executive Officer of Konza Technopolis Development Authority and the Managing Director of the Kenya Broadcasting Corporation, develop and submit to the National Assembly a collaborative framework and cost-benefit analysis report on incorporation of Studio Mashinani within Digital Innovation Hubs. State Department for Broadcasting and Telecommunications 1. That, by 30th June 2026, the Cabinet Secretary for ICT and Digital Economy submits to Cabinet a memorandum on the need to review and reconsider categorization of the Kenya Broadcasting Corporation and the Postal Corporation of Kenya as Government-Owned Enterprises under the Government-Owned Enterprises Act, 2025. 2. That, by 30th September 2026, the Principal Secretary for Broadcasting and Telecommunications develops and operationalizes a policy and guidelines on public
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	3. The Committee observed concerns regarding transition of KBC and Postal Corporation of Kenya into Government-Owned Enterprises under the Government-Owned Enterprises Act, 2025. 4. The Committee observed that erratic funding for media regulation threatens sustainability of media oversight and regulatory programmes. 5. The Committee observed that the Government Advertising Agency continues to face operational challenges arising from non-remittance of advertising payments by MDAs. 6. The Committee observed that the Kenya Yearbook Editorial Board continues to incur high costs due to outsourcing of publication services. State Department for ICT and Digital Economy 1. The Committee observed that there is need for enhanced support towards investor outreach and marketing programmes at Konza Technopolis Development Authority. 2. The Committee observed that several Digital Innovation Hubs remain underutilized due to inadequate equipment, connectivity, and staffing. 3. The Committee observed that the Kenya Digital Economy Acceleration Programme continues to face absorption challenges despite its strategic importance. 4. The Committee observed that decentralized acquisition of ICT systems by MDAs may contribute to inefficiencies and procurement of substandard systems. 5. The Committee observed that the Kenya Advanced Institute of Science and Technology lacks operational funding despite completion of construction works and conferment of a Charter.	communication to streamline coordination of dissemination of information to the public. State Department for ICT and Digital Economy I. That, by 30th September 2026, the Principal Secretary for ICT and Digital Economy submits to the National Assembly a cost-benefit analysis report on development of a policy framework for centralized acquisition of ICT systems, including hardware and software, across Ministries, Departments and Agencies.
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	6. The Committee observed that the decentralized approach to cyber-security management has resulted in fragmented systems and duplication of resources.	
Department Committee on Transport and Infrastructure	Vote 109I: State Department for Roads 1. The Committee observed that the State Department for Roads has been allocated KShs. 234.66 billion in FY 2026/27, comprising KShs. 57.80 billion for recurrent expenditure and KShs. 176.86 billion for development expenditure. 2. The Committee observed that the recurrent allocation includes KShs. 55.26 billion for maintenance of national roads through various road agencies and the Kenya Wildlife Service financed through the Fuel Levy Fund and toll fees. The Committee further observed that the allocation declined from the approved KShs. 69.2 billion in FY 2025/26 following securitization of an additional KShs. 5 from the fuel levy. 3. The Committee observed that 36 percent of the development budget amounting to KShs. 62.81 billion is financed through local Appropriations-in-Aid, of which KShs. 7 billion is allocated towards annuity low-volume seal roads while KShs. 55.81 billion is a transfer to the Kenya Roads Board. The Committee further observed that allocations to annuity-financed projects declined from KShs. 14.38 billion in FY 2025/26 to KShs. 7 billion in FY 2026/27, while transfers to the Kenya Roads Board increased from KShs. 32 billion to KShs. 55.81 billion following securitization of the additional KShs. 5 from the fuel levy. 4. The Committee observed that the Government has downscaled the Annuity Road Programme due to high project costs and no additional projects will be	

	procured under the model. The Committee further observed that the Annuity Fund will only finance payments for the three completed annuity-financed projects, namely Ngong–Kiserian–Isinya/Kajiado–Imaroro Road (Lot 33), Select Town Roads in the Central Region (Lot 15), and Select Town Roads in the Western Region (Lot 18). Consequently, the KShs. 3 per litre allocation to the Annuity Fund will reduce to KShs. 1.50 per litre, with the balance contributing towards securitization of the additional KShs. 5 fuel levy allocation. 5. The Committee observed that securitization of the additional KShs. 5 fuel levy has commenced and is expected to support issuance of a bond projected to raise approximately KShs. 120 billion for road infrastructure financing. Vote 1092: State Department for Transport 1. The Committee observed that the State Department for Transport has been allocated KShs. 63.90 billion in FY 2026/27, comprising KShs. 7.03 billion for recurrent expenditure and KShs. 56.88 billion for development expenditure. 2. The Committee observed that 48 percent of the development budget is financed through local Appropriations-in-Aid mainly arising from projected collections under the Railway Development Levy. The Committee further observed that the allocations are earmarked for implementation of Meter Gauge Railway	
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	and Standard Gauge Railway projects, including Phase 2B and 2C of the Standard Gauge Railway Project. Vote 1093: State Department for Shipping and Maritime Affairs 1. The Committee observed that the State Department for Shipping and Maritime Affairs has been allocated KShs. 6.85 billion in FY 2026/27, comprising KShs. 5 billion for recurrent expenditure and KShs. 1.85 billion for development expenditure. 2. The Committee observed that Kenya's maritime sector continues to experience growing demand for qualified seafarers and maritime professionals, yet the country faces significant gaps in advanced simulator-based maritime training infrastructure required to support internationally competitive maritime competency development. 3. The Committee observed that many Kenyan seafarers are compelled to travel abroad to undertake mandatory simulator-based competencies and advanced bridge operational training at considerable financial cost. The Committee further observed that Bandari Maritime Academy requires modernization of its Full Mission Bridge Simulators in order to strengthen Kenya's maritime training capacity and support growth of the Blue Economy. 4. The Committee observed that the State Department for Shipping and Maritime Affairs implements highly specialized programmes and projects critical to realization of the maritime sector's economic potential. However, the Committee observed that the sub-sector remains significantly underfunded, thereby constraining effective implementation of its mandate.	
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	5. The Committee observed that implementation of the Survival Training and Certification Centre Project (Phase I) has been severely affected by persistent budgetary cuts, leading to delays in planned works, missed implementation milestones, and challenges in meeting contractual obligations. The Committee further observed that the project risks taking over a decade to complete if current annual allocations are maintained, thereby exposing the project to significant cost escalation and delayed realization of benefits. Vote 1097: State Department for Aviation and Aerospace Development 1. The Committee observed that the State Department for Aviation and Aerospace Development has been allocated KShs. 13.91 billion in FY 2026/27, comprising KShs. 13.28 billion for recurrent expenditure and KShs. 630 million for development expenditure.	
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