



**Office of the
Controller of Budget**
Budget Oversight for Transparency

NATIONAL GOVERNMENT BUDGET IMPLEMENTATION REVIEW REPORT

**FIRST SIX MONTHS
FY 2025/2026**

FEBRUARY, 2026



Office of the Controller of Budget



NATIONAL GOVERNMENT BUDGET IMPLEMENTATION REVIEW REPORT

FIRST SIX MONTHS

FY 2025/2026

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FOREWORD

The Office of the Controller of the Budget is established under Article 228 of the Constitution of Kenya and by the Controller of Budget Act, Cap 429, to oversee the implementation of budgets of the national and county governments by approving withdrawals of public funds and reporting to each House of Parliament on the budget's performance. Specifically, Article 228(6) of the Constitution and Section 9(1) of the Controller of Budget Act, Cap 429, require the Controller of Budget to submit quarterly reports on budget implementation for the national and county governments to each House of Parliament within thirty days after the end of each quarter.

Based on the preceding legal requirements, it is my pleasure to present the National Government Budget Implementation Review Report for the first half of FY 2025/26, covering the period from 1 July to 31 December 2025.

This report presents information on the implementation of the National Government's approved budget for the FY 2025/26, receipts into the Consolidated Fund and County Revenue Funds, the funds issued and approved per vote and expenditure for the National Government. Expenditure comprises costs incurred under the Consolidated Fund Services and Ministries, Departments, and Agencies. Spending is further disaggregated into development and recurrent votes. Consolidated Fund Services includes spending on public debt, pensions and gratuities, salary and allowances for Constitutional Office Holders, and Miscellaneous Services. In line with the three-year phased implementation approach to the transition from the Cash to the Accrual basis of Accounting, the expenditure reported is on an accrual basis, pursuant to Cabinet approval on 7 March 2024. Under the accrual basis of accounting, revenue is recognized when earned and expenditure when incurred, whereas the cash basis of accounting recognizes revenue when received and expenditure when paid.

The data used in preparing this report were obtained from the approved budget and government statistical data annexed to the budget for FY 2025/26, financial and non-financial budget data presented by Ministries, Departments, and Agencies (MDAs), and the report for the Consolidated Fund Services (CFS) as reported by the National Treasury.

The report also highlights the key issues that hindered the seamless implementation of the budget in the first six months of FY 2025/26 and offers appropriate recommendations to address them. It also provides crucial information to the Legislature on its oversight role and to the Executive on policymaking related to budget implementation. Additionally, it provides the public with information on the budget performance for the national government during the first six months of FY 2025/26, in line with Section 39(8) of the PFM Act, Cap 412A.

I convey my appreciation to all those who have contributed to the preparation of this report. These include my staff at the Office of the Controller of Budget and Accounting Officers from respective Ministries, Departments and Agencies who submitted budget performance reports for the first six months of FY 2025/26. The report is also available on the Office of the Controller of Budget Website: <https://cob.go.ke>



FCPA Dr. Margaret Nyakang'o, CBS

CONTROLLER OF BUDGET

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LIST OF ABBREVIATIONS AND ACRONYMS

AfDB	- African Development Bank Group
A-I-A	- Appropriations- in- Aid
ARUD	- Agriculture, Rural and Urban Development
ASALs	- Arid and Semi-Arid Lands
BETA	- Bottom-Up Economic Agenda
Bn	- Billion
BPO	- Business Process Outsourcing
CARA	- County Allocation Revenue Act
CBK	- Central Bank of Kenya
CF	- Consolidated Fund
CFS	- Consolidated Fund Services
CoB	- Controller of Budget
COFOG	- Classification of Functions of Government
COVID-19	- Corona Virus Disease
CS	- Cabinet Secretary
DSSI	- Debt Service Suspension Initiative
EA	- East Africa
EACC	- Ethics and Anti-Corruption Commission
EIICT	- Energy Infrastructure and Information Communications Technology
EPWNR	- Environment Protection Water and Natural Resources
FY	- Financial Year
GECA	- General Economic and Commercial Affairs
GJLO	- Governance Justice Law and Order
GoK	- Government of Kenya

HIV	- Human Immunodeficiency Virus Technology Authority
IDA	- International Development Association
IEBC	- Independent Electoral and Boundaries Commission
IFMIS	- Integrated Financial Management Information System
IMF	- International Monetary Fund
IPOA	- Independent Policing Oversight Authority
JSC	- Judicial Service Commission
KeNHA	- Kenya National Highways Authority
KIRDI	- Kenya Industrial Research and Development Institute
KNH	- Kenyatta National Hospital
Kshs	- Kenya Shillings
KSG	- Kenya School of Government
MDAs	- Ministries Departments and Agencies
MDACs	- Ministries, Departments, Agencies and Counties
MPARD	- Mombasa Port Area Road Development
MSME	- Micro, Small Medium Enterprises
MTEF	- Medium Term Expenditure Framework
MTP	- Medium Term Plan
NCPB	- National Cereals and Produce Board
NGBIRR	- National Government Budget Implementation Review Report
NGEC	- National Gender and Equality Commission
NIS	- National Intelligence Service
NLC	- National Land Commission
NMS	- Nairobi Metropolitan Services
NPSC	- National Police Service Commission
OCOB	- Office of the Controller of Budget

ODPP	- Office of the Director of Public Prosecutions
ORPP	- Office of the Registrar of Political Parties
PAIR	- Public Administration and International Relations
PDF	- Portable Document Format
PE	- Personnel Emoluments
PFM	- Public Finance Management
PPG	- Public and Publicly Guaranteed
PS	- Public Service Superannuation Scheme
RIVATEX	- Rift Valley Textile
RMNCAH	- Reproductive, Maternal, New-born Child, and Adolescent Health
SACCO	- Savings and Credit Cooperative Organisation or Society
SAGAs	- Semi-Autonomous Government Agencies
SAM	- Salaries, Allowances, and Miscellaneous
SC	- State Corporation
SDR	- Special Drawing Rights
SME	- Small and Medium Enterprises
SOE	- State-Owned Enterprise
SPCR	- Social Protection Culture and Recreation
Tn	- Trillion
TSC	- Teachers Service Commission
TVET	- Technical Vocational and Education Training
USA	- United States of America

EXECUTIVE SUMMARY

The first half National Government Budget Implementation Review Report covers 1st July to 31st December 2025 and is the second report for FY 2025/26. The report has been prepared to comply with Article 228(6) of the Constitution and Section 9 of the Controller of Budget Act, Cap 429, which requires the Controller of Budget to submit quarterly budget implementation reports to Parliament for the National and County governments.

The FY 2025/26 is the third budget under the fourth Medium-Term Plan (MTP) (2023-2027) of the Kenya Vision 2030 and is being implemented under the Bottom-up Economic Transformation Agenda (BETA) framework. Under this framework, the government aims to achieve economic turnaround and inclusive growth by increasing investments in at least five sectors that significantly impact the economy and household welfare. These sectors include Agricultural Transformation, Micro, Small, and Medium Enterprises (MSME), Housing and Settlement, Healthcare, Digital Superhighway, and Creative Industry. The agenda also focuses on increasing employment, equitable income distribution, and social security, while expanding the tax base and boosting foreign exchange earnings.

The National Government's original gross budget for FY 2025/26 was Kshs.4.69 trillion, compared to Kshs.4.37 trillion for FY 2024/25. This comprises Kshs.744.84 billion for ministerial development expenditure, which was 16 per cent of the original gross national budget and 29 per cent of the original gross ministerial budget of Kshs.2.55 trillion. Recurrent allocation comprised the ministerial recurrent allocation of Kshs.1.80 trillion (38 per cent of the original gross national budget) and Consolidated Fund Services (CFS) at Kshs.2.14 trillion (46 per cent of the original gross national budget). Notably, the Education Sector received the highest budget allocation of Kshs.703.07 billion, followed by Energy, Infrastructure and Information Communication Technology Kshs.534.63 billion, reflecting their key role in the economy.

To finance the budget, the government, through the National Treasury, targeted funds from various revenue sources, including Tax and Non-Tax Revenue, Borrowing (both external and domestic), grants, other domestic financing, and ministerial Appropriations-in-Aid (A-IA). During the reporting period, receipts into the Consolidated Fund amounted to Kshs.2.17 trillion, representing 49 per cent of the original net estimates of Kshs.4.43 trillion, compared to the Kshs.1.74 trillion (41 per cent) received in the same period in FY 2024/25. The total exchequer issues from the Consolidated Fund to Ministries, Departments and Agencies, Consolidated Fund Services, and the County Governments amounted to Kshs. 2.14 trillion, representing 48 per cent of the original net estimates of Kshs.4.43 trillion, compared to Kshs.1.71 trillion recorded in a similar period in FY 2024/25. The exchequer issues comprised Kshs. 145.05 billion, representing 36 per cent of the annual net estimates for ministerial development expenditure, Kshs.809.19 billion, representing 55 per cent of the net yearly estimates for ministerial recurrent expenditure, Kshs. 1.02 trillion, representing 48 per cent of Consolidated Fund Services and Kshs.172.23 billion, representing 42 per cent of the annual net estimates to County governments as Equitable shareable revenue. The Consolidated Fund Services comprise public debt (Kshs.941.61 billion), Pensions and Gratuities (Kshs.73.80 billion), Salaries, Allowances to Constitutional Office Holders, and Miscellaneous Services (Kshs.1.79 billion).

The National Government's total expenditure for the first half of FY 2025/26 amounted to Kshs.2.18 trillion, representing 47 per cent of the National Government's original gross estimates of Kshs.4.69 trillion compared

to Kshs.1.76 trillion (40 per cent) recorded in a similar FY 2024/25 period. This expenditure comprises ministerial development expenditure of Kshs.276.92 billion (with an absorption rate of 37 per cent), recurrent ministerial expenditure at Kshs.899.74 billion (absorption rate of 50 per cent) and CFS expenditure at Kshs.1.01 trillion (an absorption rate of 47 per cent).

Development expenditure with the highest spending included Capital Transfers to the MDAs in subsidies, grants and direct transfers to Semi-Autonomous Government Agencies (SAGAs) at Kshs.169.55 billion, representing 62 per cent of the gross development spending. Other major development expenditures were the Construction and Civil Works at Kshs.62.75 billion and the Purchase of Specialised Plant, Equipment and Machinery at Kshs.9.13 billion, representing 23 per cent and 3 per cent, respectively, of the gross development expenditure. The State Department for Housing and Urban Development recorded the highest ministerial expenditure (in absolute terms) of Kshs.58.89 billion under the construction and civil works category.

A review of the recurrent expenditure shows that Kshs.337.63 billion was spent on Compensation to Employees, representing 38 per cent of the gross recurrent expenditure by MDAs and 25 per cent of the national government's equitable share of the revenue raised nationally, which is in line with the Regulation 26(1) (a) of the Public Finance Management (National Government) Regulations 2015 which set a limit that compensation to employees shall not exceed 35 per cent of the national government's equitable share of the revenue raised nationally and other revenues generated by the national government pursuant to Article 209(4) of the Constitution. Total Current transfers to other government institutions were Kshs.348.79 billion and subsidies of Kshs.56.70 billion, representing 40 per cent and 7 per cent of the gross recurrent expenditure, respectively. Other items with significant expenditures included Insurance costs at Kshs.21.44 billion, Security operations at Kshs.22.20 billion, comprising Kshs.9.85 billion by the State Department for Internal Security, Kshs.7.56 billion by the National Treasury and Kshs.4.79 billion by the National Police Service, and travel costs at Kshs.10.87 billion. Travel cost comprises Kshs.7.74 billion and Kshs.3.13 billion for domestic and foreign expenditure, respectively, which is against the 2025 Budget Policy Statement theme on expenditure reforms to cut non-essential expenses. The Teacher Service Commission recorded the highest expenditure (in absolute terms) at Kshs.196.55 billion, attributed to the Teacher Management Programme.

As of 31 December 2025, the Public debt stock stood at Kshs.12.29 trillion, comprising Kshs.5.46 trillion owed to external lenders (44 per cent) and Kshs.6.82 trillion due to domestic lenders (56 per cent). The public debt stock increased by 4 per cent from Kshs.11.80 trillion as of 30 June 2025, equivalent to 67.8 per cent of the GDP,¹ exceeding the 55 per cent threshold as approved by Parliament to Kshs.12.29 trillion as of 31 December 2025. External debt declined by 0.5 per cent due to repayments, while domestic debt recorded an 8 per cent growth attributable to increased borrowing through Treasury bills and bonds in the domestic market. Total expenditure on public debt in the first six months of FY 2025/2026 amounted to Kshs.923.14 billion, representing 49 per cent of the approved estimates, comprising external debt servicing Kshs.377.24 billion and domestic debt payment of Kshs 545.90 billion, respectively.

In the first six months of FY 2025/26, the Controller of Budget identified issues that should be addressed to ensure seamless budget implementation not only in the current financial year but also for posterity. These included low absorption of the development budget, incomplete automation of the procurement and exchequer processes for National Government entities, and an upsurge in the use of Supplementary Budget under Article 223 of the Constitution for withdrawals from the Consolidated Fund.

¹ *Percentage of Public Debt to GDP as at 30 June 2025 is as per Medium Term Debt Strategy 2026*

**EXCHEQUER ISSUES APPROVED FROM CONSOLIDATED IN THE FIRST SIX MONTHS
FY 2025/26**



Source: National Treasury

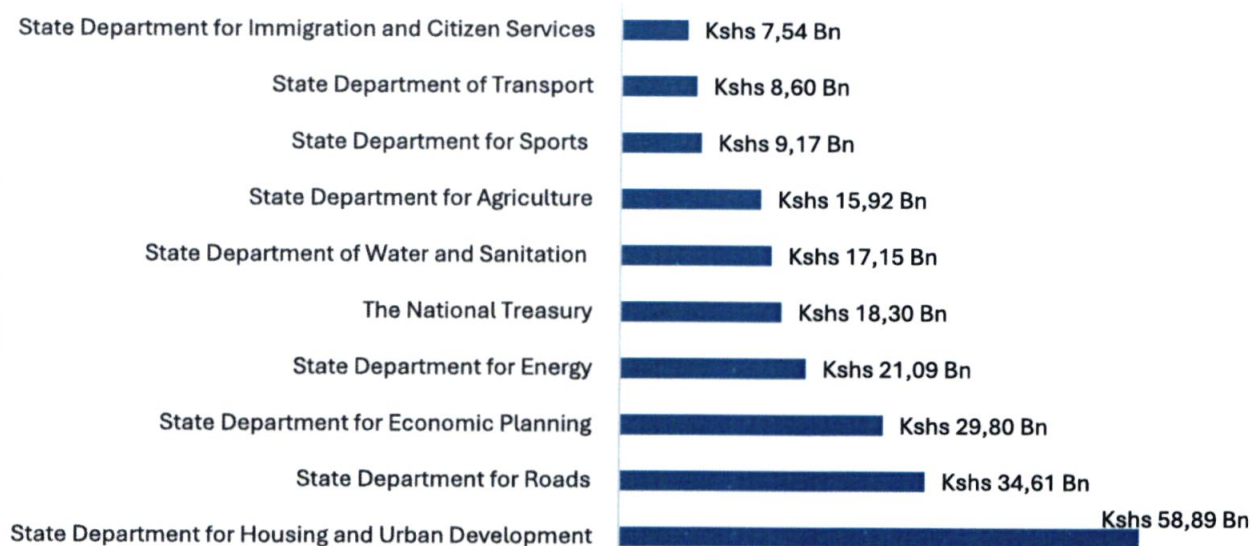
NATIONAL GOVERNMENT GROSS EXPENDITURE FOR THE FIRST SIX MONTHS FY 2025/26



Source: Ministries, Departments and Agencies

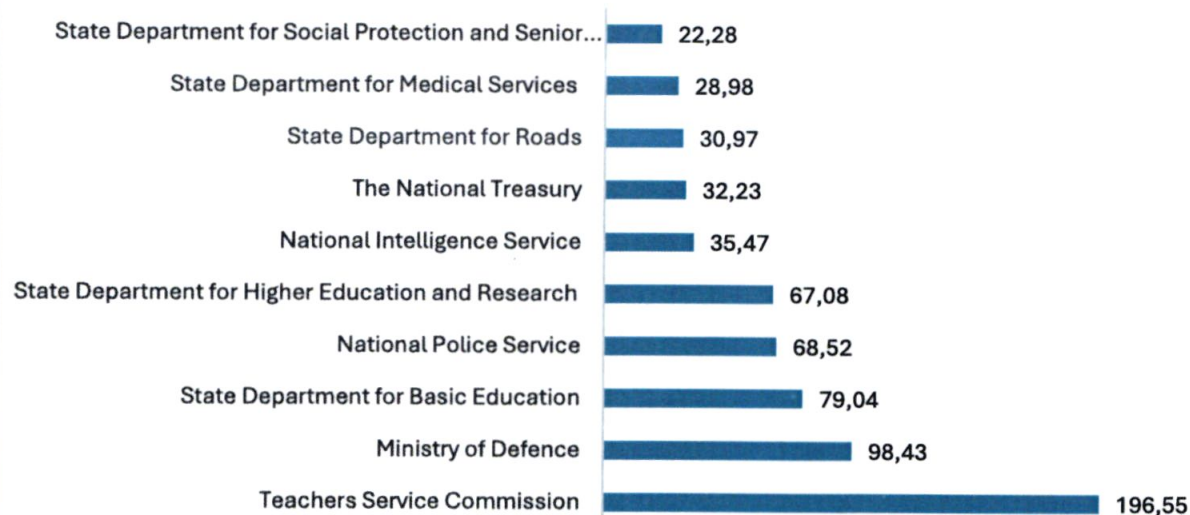
Expenditure exceeds the amount issued by the exchequer, which is due to Appropriations-in-Aid by MDAs not from the Consolidated Fund.

TOP 10 MDAs ON DEVELOPMENT EXPENDITURE THE FIRST SIX MONTHS OF FY 2025/26



Source: Ministries, Departments and Agencies

TOP 10 MDAs ON RECURRENT EXPENDITURE THE FIRST SIX MONTHS OF FY 2025/26 (Kshs.Billion)



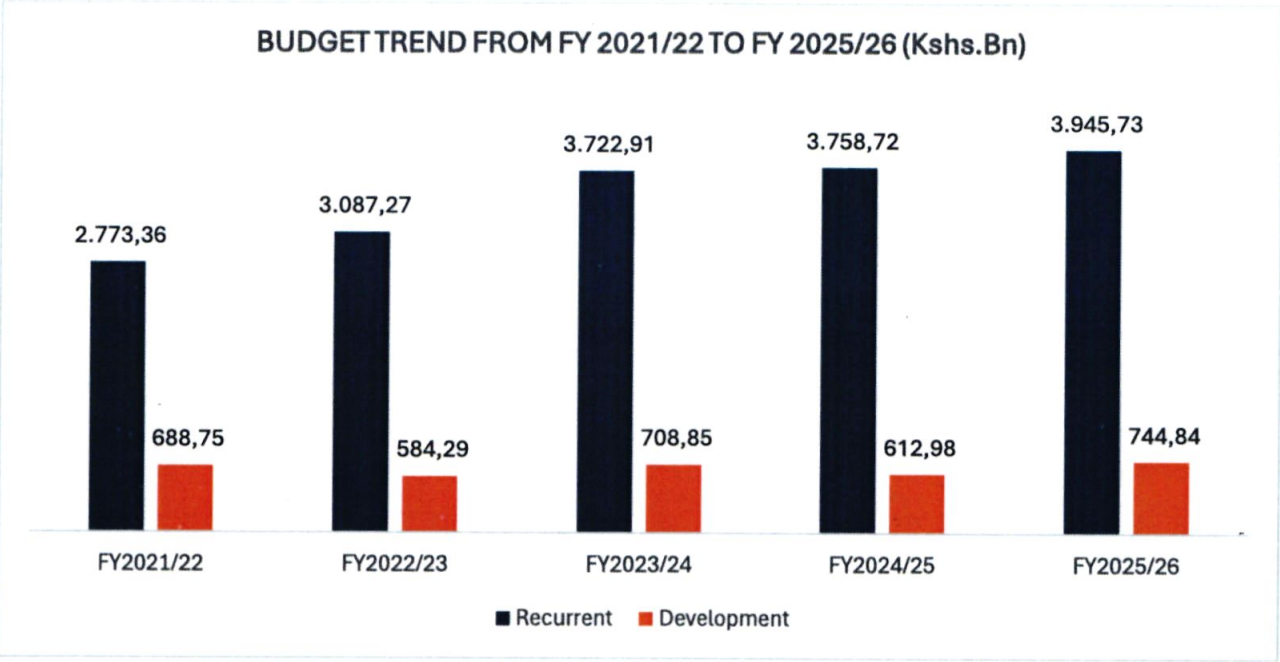
Source: Ministries, Departments and Agencies

The upsurge in the use of Article 223 of the Constitution in the first six months was mainly towards other operating expenses and the buyback of an International Sovereign Bond. The Controller of Budget approved Kshs.115.11 billion, comprising Kshs.8.66 billion for development expenditure and Kshs.106.44 billion for recurrent expenditure, representing 2 per cent of the gross estimates. Of the total exchequer issues under Article 223 of the Constitution, issuance of an International sovereign bond for liability management operations in the FY2025/2026 received Kshs.86.29 billion, representing 75 per cent of the total requests.

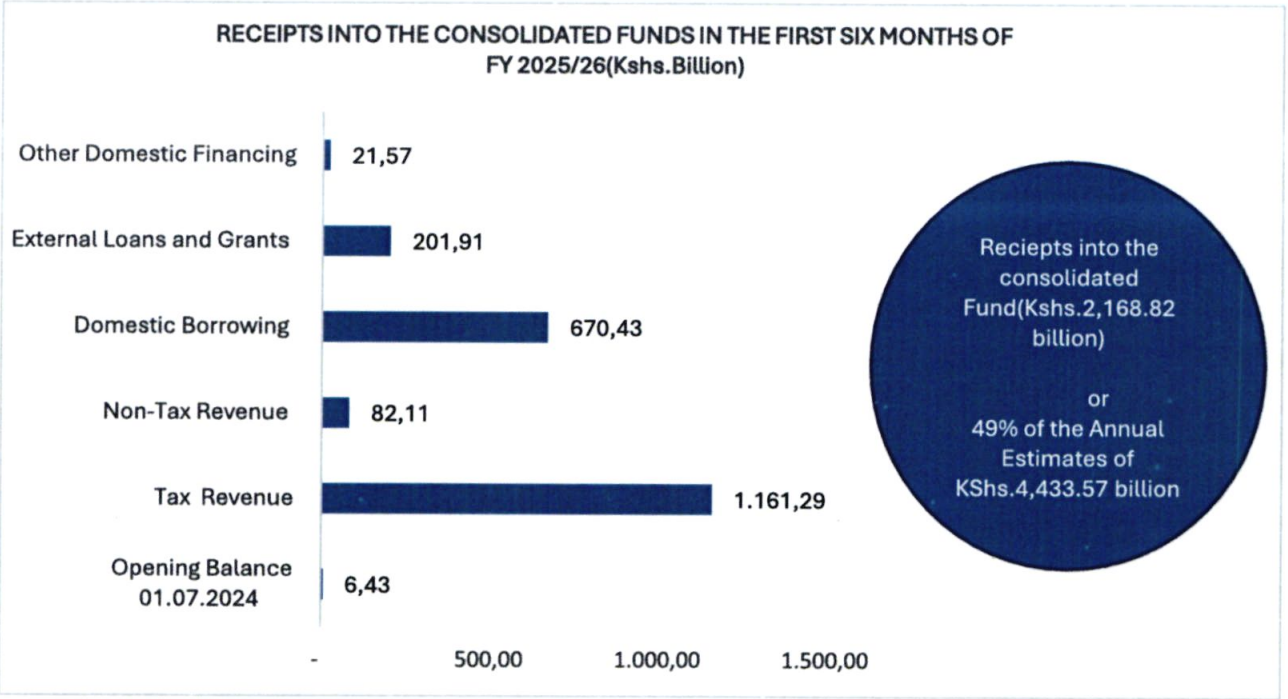
To address the challenges, the Controller of Budget recommends collaboration of all Stakeholders in the implementation of the Electronic Government Procurement System, including its integration with IFMIS, training of users, both staff and suppliers and technical support to fast-track procurement of the planned activities. Also, the National Treasury should automate the exchequer process for all the votes to foster efficiency and effectiveness in budget implementation.

Further, the Controller of Budget recommends adopting sound planning, budget practices, and effective expenditure management by prioritising essential services and aligning them with operational realities during budget formulation and implementation. This will reduce the use of Article 223 of the Constitution on budget items that were foreseeable during the budget process and could not be accommodated during the sector working groups due to resource constraints. Good budget implementation practices will enhance fiscal responsiveness, ensuring accountability and budget credibility.

KEY HIGHLIGHTS

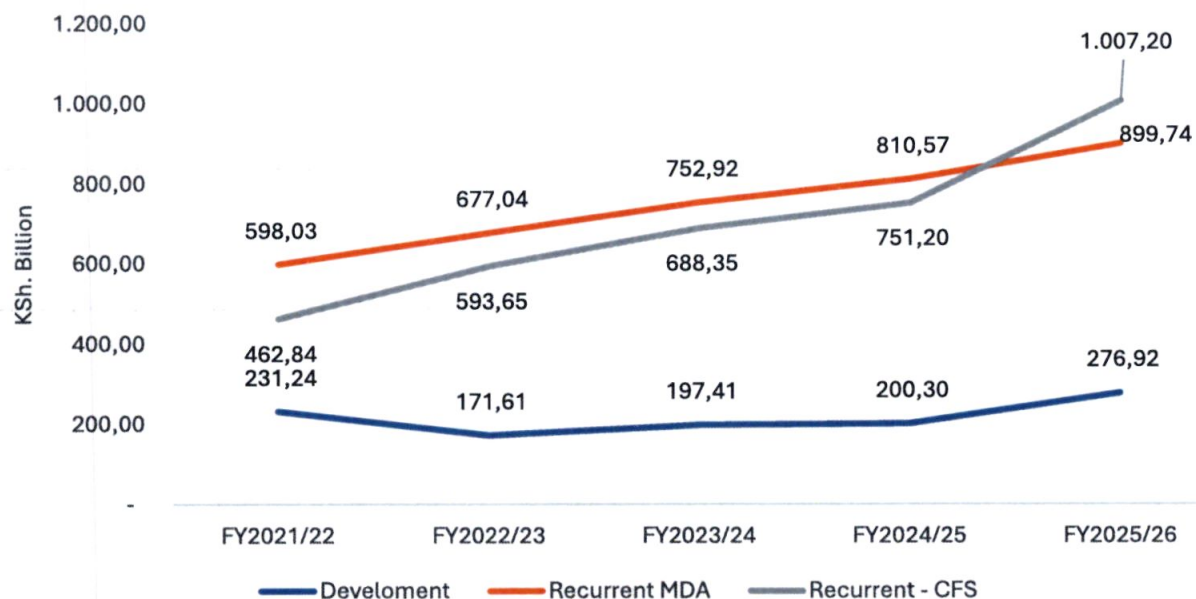


Source: National Treasury



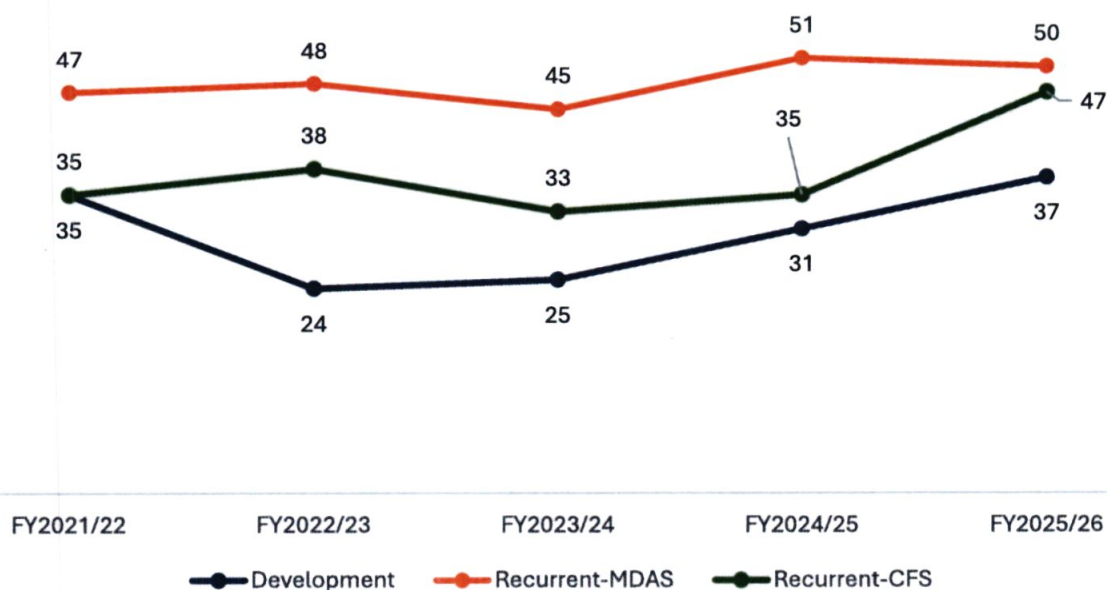
Source: National Treasury

TREND IN DEVELOPMENT, RECURRENT, AND CFS EXPENDITURE FOR THE FIRST SIX MONTHS FROM FY 2021 /22 TO FY 2025/26

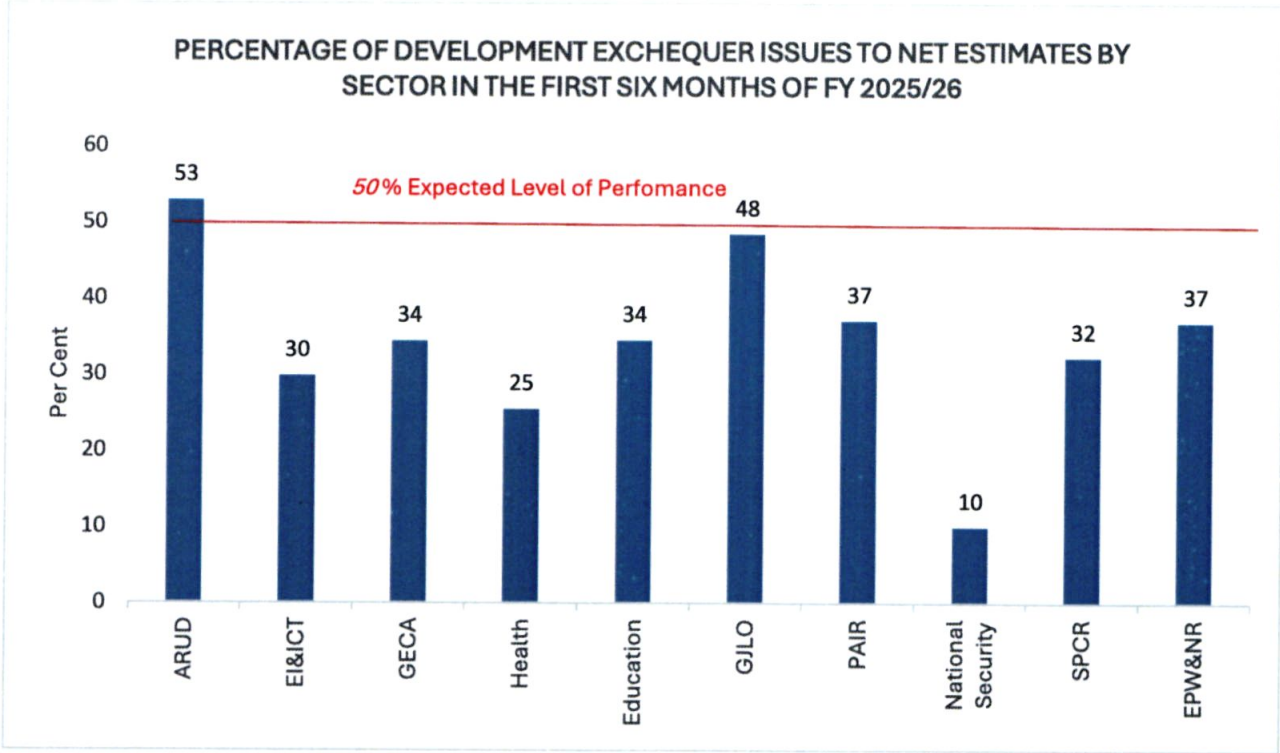


Source: Ministries, Departments and Agencies

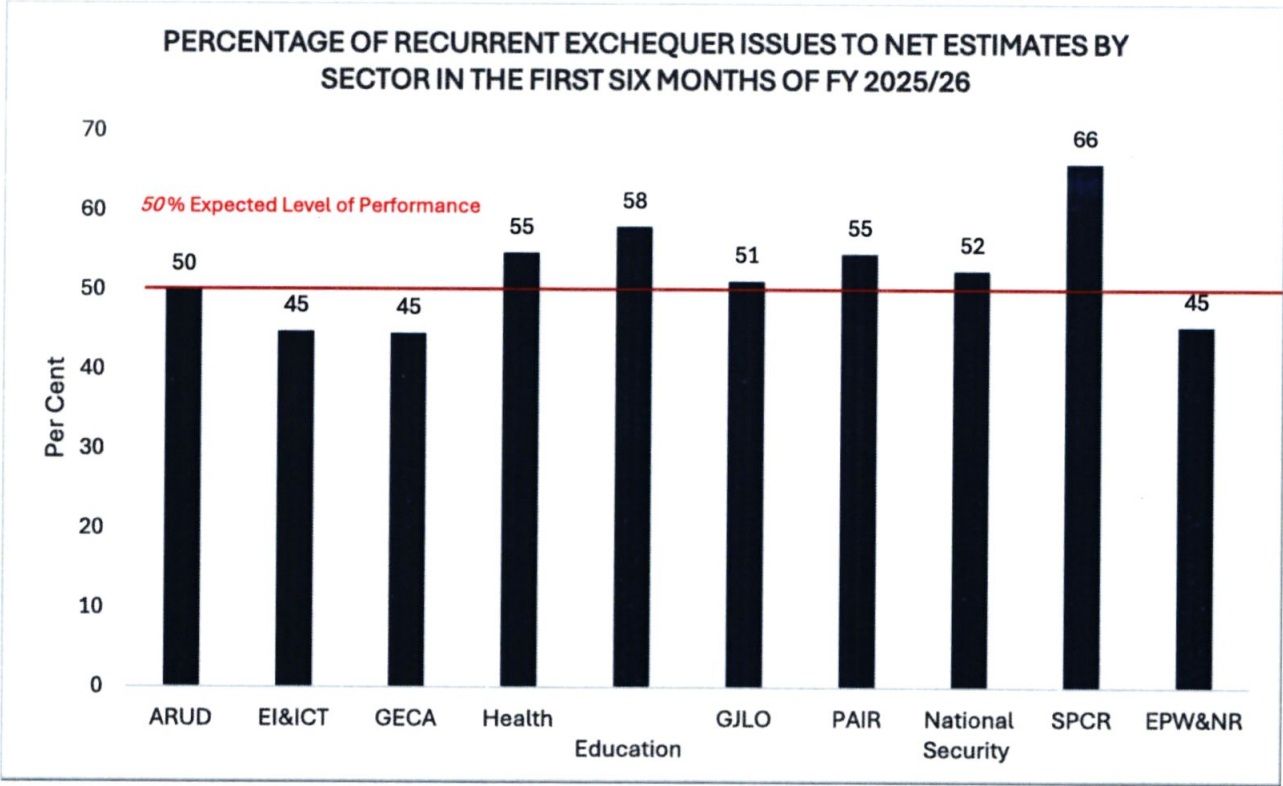
TREND IN DEVELOPMENT, RECURRENT, AND CFS BUDGET ABSORPTION RATE (%) FOR THE FIRST SIX MONTHS FY 2021 /22 TO FY 2025/26



Source: Ministries, Departments and Agencies

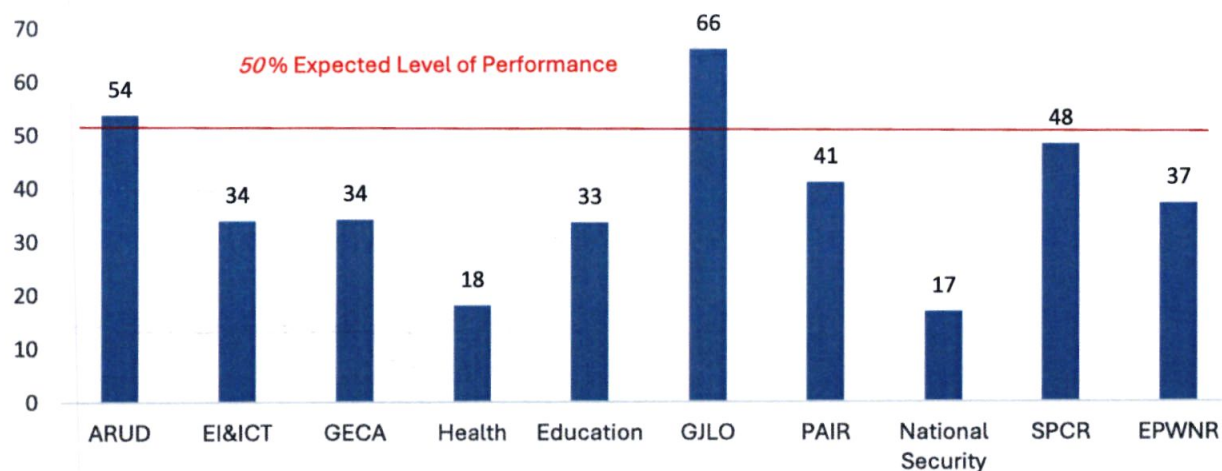


Source: Ministries, Departments and Agencies



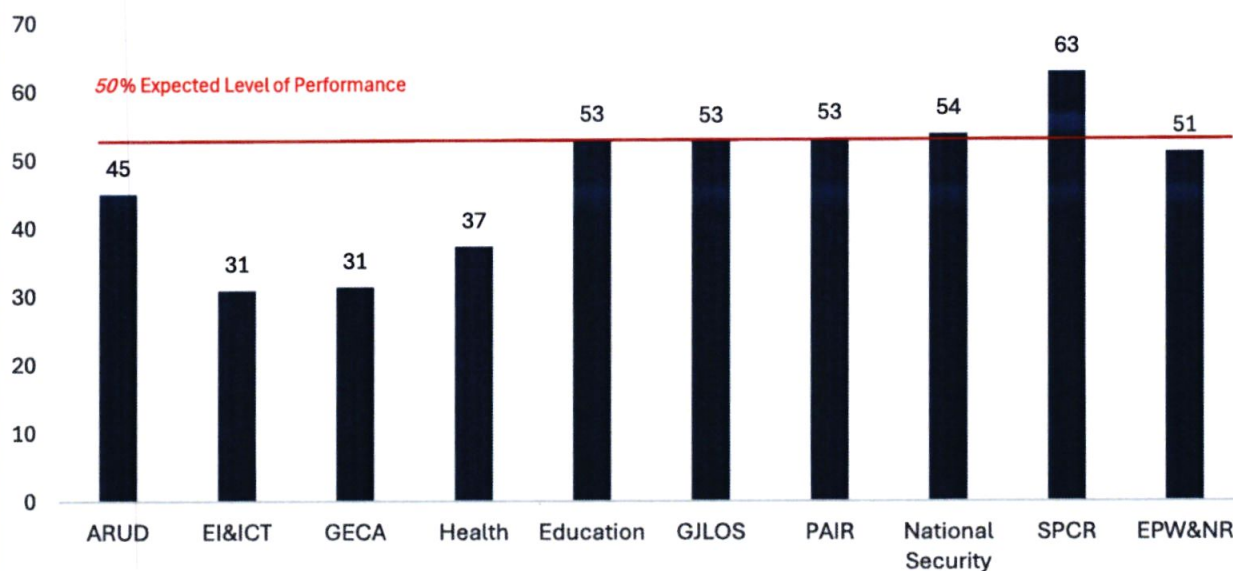
Source: Ministries, Departments and Agencies

ABSORPTION RATE (%) OF DEVELOPMENT BUDGET BY SECTOR IN THE FIRST SIX MONTHS OF FY 2025/26



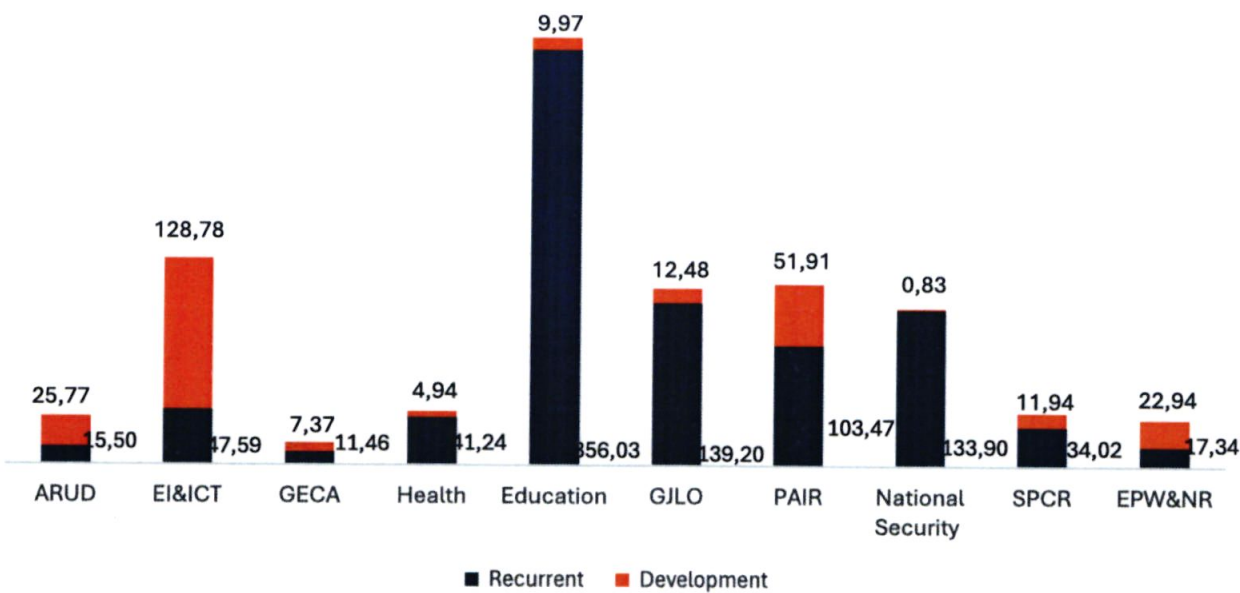
Source: Ministries, Departments and Agencies

ABSORPTION RATE (%) OF RECURRENT BUDGET BY SECTOR IN THE FIRST SIX MONTHS OF FY 2025/26



Source: Ministries, Departments and Agencies

RECURRENT AND DEVELOPMENT EXPENDITURE BY SECTOR IN THE FIRST SIX MONTHS OF FY 2025/26 (Kshs.Billion)



FY 2025/26 GROSS BUDGET BY SECTORS



Agriculture, Rural & Urban
Development **Kshs.82.41 Bn**



Energy, Infrastructure & ICT **Kshs.
534.63 Bn**



Public Administration and
International Relations **Kshs.321.50
Bn**



General Economics & Commercial
Affairs **Kshs.58.16 Bn**



Health
Kshs.138.11 Bn



Education
Kshs.703.07 Bn



National Security
Kshs.253.77 Bn



Governance, Justice, Law & Order
Kshs.283.04 Bn



Social Protection, Culture &
Recreation – **Kshs.78.99 Bn**



Environmental Protection, Water &
Natural Resources – **Kshs. 95.87 Bn**

1. INTRODUCTION

The Controller of Budget prepared this report in fulfilment of Article 228(6) of the Constitution of Kenya and Section 9 of the Controller of Budget Act, Cap 429, which requires the Controller of Budget to submit to each House of Parliament a report on the implementation of the budgets of the national and county governments.

This report is in line with Section 9(2) of the Controller of Budget Act Cap 429, which outlines the information to be reported by the Controller of Budget in the quarterly budget implementation reports. In addition, it is aligned with Section 9(5) of the Controller of Budget Act, Cap 429, which states that, despite the first quarterly report submitted under Section 9, each subsequent report shall contain cumulative amounts from the beginning of that year. To meet the legal requirements governing the content of budget implementation review reports, the report is presented in seven chapters. Chapter one is the introduction. Chapter two presents the performance of receipts into the Consolidated Fund and Exchequer Issues to Ministries, Departments and Agencies, Consolidated Fund Services and the County Revenue Fund as part of the equitable share of revenue to the forty-seven counties. Exchequer issues performance is expressed as a percentage of the annual net estimates.

Chapter Three presents the overall budget performance of the national government, including performance under the Consolidated Fund Services, Ministerial expenditure by economic classification, and the stock of Trade Payables (pending bills) for national government entities. Chapter Four presents the budget performance of the eighty-seven MDAs clustered into ten Sectors according to the United Nations Classification of Functions of Government, which is planned to support fiscal analysis by breaking down government fiscal statistics for comparability. It presents the approved budget referred to as the gross estimates, accrued expenditure, which is further disaggregated into programme and sub-programmes performance and project implementation for MDAs. The absorption rate, which measures the performance, is calculated as a proportion of expenditure relative to the annual budget.

The number of MDAs increased from eighty-one in FY 2024/25 to eighty-seven in FY 2025/26. Additional MDAs were created through Executive Order No. 1 of 2025, which repealed Executive Order No. 2 of 2023 and dissolved the State Department for Performance and Delivery Management, and established an additional seven State Departments. They include the State Department for National Government Coordination, Science Research and Innovation, Public Investments and Assets Management, Special Programmes, Aviation and Aerospace Development, Children Services and Justice, Human Rights and Constitutional Affairs. Their mandates are expounded in their respective sectors in Chapter 4 of the report.

Chapter Five presents the key issues identified by the Controller of Budget as hindering effective budget implementation and provides recommendations to address them. Chapter six presents emerging issues that the government should deal with to address fiscal constraints. Chapter Seven provides the conclusion.

Annexes support the chapters. Annex I shows major foreign currencies exchange rates to Kenya Shillings, Annex II presents Exchequer issues under Article 223 of the Constitution, Annex III details the MDAs' Recurrent Performance by Economic Classification, Annex IV presents MDAs Development Expenditure, Annex V shows Capital transfer to SAGAs, Annex VI shows Current Transfers, Annex VII and VIII show MDAs' and State Corporations/State Owned Enterprises/SAGAs Trade Payables (over 60 days), Annexes IX, X and XI show Sectors' development and recurrent expenditure and total expenditure respectively.

2. ANALYSIS OF RECEIPTS AND EXCHEQUER ISSUES

2.1. Introduction

This chapter presents the receipts into the Consolidated Fund and funds released by the National Treasury in the first six months of FY 2025/2026. The funds released went towards funding Consolidated Fund Services, ministerial development expenditure, recurrent expenditure, and transfers to the forty-seven counties.

2.2. Revenue Estimates and Receipts into the Consolidated Fund

The Consolidated Fund is established under Article 206(1) of the Constitution of Kenya and refers to the account into which all money raised or received by or on behalf of the national government is paid. It excludes monies reasonably exempted by an Act of Parliament and payable into other public funds established for a specific purpose, or is retained by the State organ that received it to defray its expenses. Notably, at the beginning of FY 2023/24, the government directed that all fees collected by national government entities for services be deposited into the e-citizen account under Paybill number 222222.

To finance the budget, the government, through the National Treasury, targeted various revenue sources to raise funds. The sources include Tax Revenue (Kshs.2.63 trillion), Non-Tax Revenue (Kshs.127.65 billion), Domestic borrowing (Kshs.1.10 trillion - comprising net domestic borrowing of Kshs.634.75 billion and internal debt redemption/roll-over of Kshs.463.51 billion), External Loans and Grants (Kshs.561.81 billion), and other domestic financing (Kshs.10.80 billion). The Government also targeted to raise Kshs.672 billion from Appropriations in Aid (A-I-A) comprising Kshs.334.26 billion recurrent A-I-A and Kshs.337.74 billion development A-I-A.

2.2.1 Receipts into the Consolidated Fund

In the first six months of FY 2025/2026, receipts into the Consolidated Fund amounted to Kshs.2.17 trillion, representing 49 per cent of the net annual target, an increase compared to Kshs.1.74 trillion (41 per cent of the annual target) recorded in a similar period of FY 2024/2025. The receipts comprised opening balances from the previous financial year (FY 2024/2025), Tax and Non-Tax Revenue, Domestic borrowing, External Loans and Grants, and Other Domestic Financing. Table 2.1 presents the statement of receipts for the Consolidated Fund for the first six months of FY 2024/2025.

Table 2.1: Statement of Receipts into the Consolidated Fund

Receipts Category	Original Estimates FY 2025/26 (Kshs.)	Receipts as of 31 st December 2025 (Kshs.)	Performance Against Annual Target (%)	Contribution by Category (%)	Receipts as of 31 st December 2024 (Kshs.)	Change over Receipts as of 31 st December 2025	Movement in (%)
Opening Balance 01.07.2024		6,427,596,936.91		0.3	1,165,472,645.45	5,262,124,291.46	452
Tax Revenue	2,627,062,211,976.26	1,161,294,487,141.55	44	54	1,074,062,916,301.70	87,231,570,839.85	8
Non-Tax Revenue	127,646,334,082.98	82,110,056,646.15	64	4	86,111,480,729.51	(4,001,424,083.36)	(5)

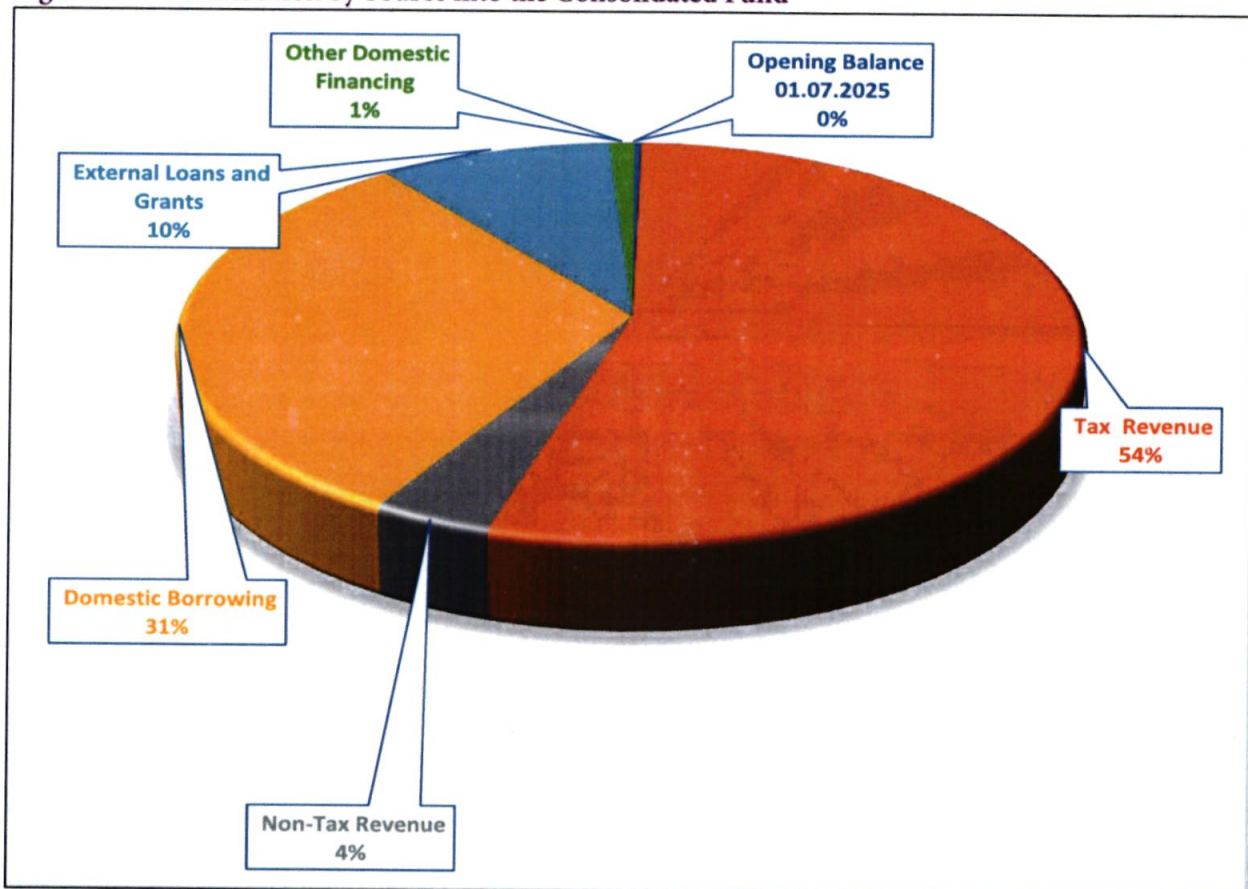
Receipts Category	Original Estimates FY 2025/26 (Kshs.)	Receipts as of 31 st December 2025 (Kshs.)	Performance Against Annual Target (%)	Contribution by Category (%)	Receipts as of 31 st December 2024 (Kshs.)	Change over Receipts as of 31 st December 2025	Movement in (%)
Domestic Borrowing	1,098,261,888,821.11	670,430,958,495.40	61	31	477,172,806,348.95	193,258,152,146.45	41
External Loans and Grants	569,809,081,748.00	226,971,343,613.36	40	10	92,777,451,882.70	134,193,891,730.66	145
Other Domestic Financing	10,795,343,839.00	21,572,340,822.05	200	1	4,442,840,654.70	17,129,500,167.35	386
Total	4,433,574,860,467.35	2,168,806,783,655.42*	49	100	1,735,732,968,563.01	433,073,815,092.41	25

Source: National Treasury

*Includes Opening Balance

As shown in Figure 2.1, tax revenue accounted for the highest proportion of total receipts, at 54 per cent.

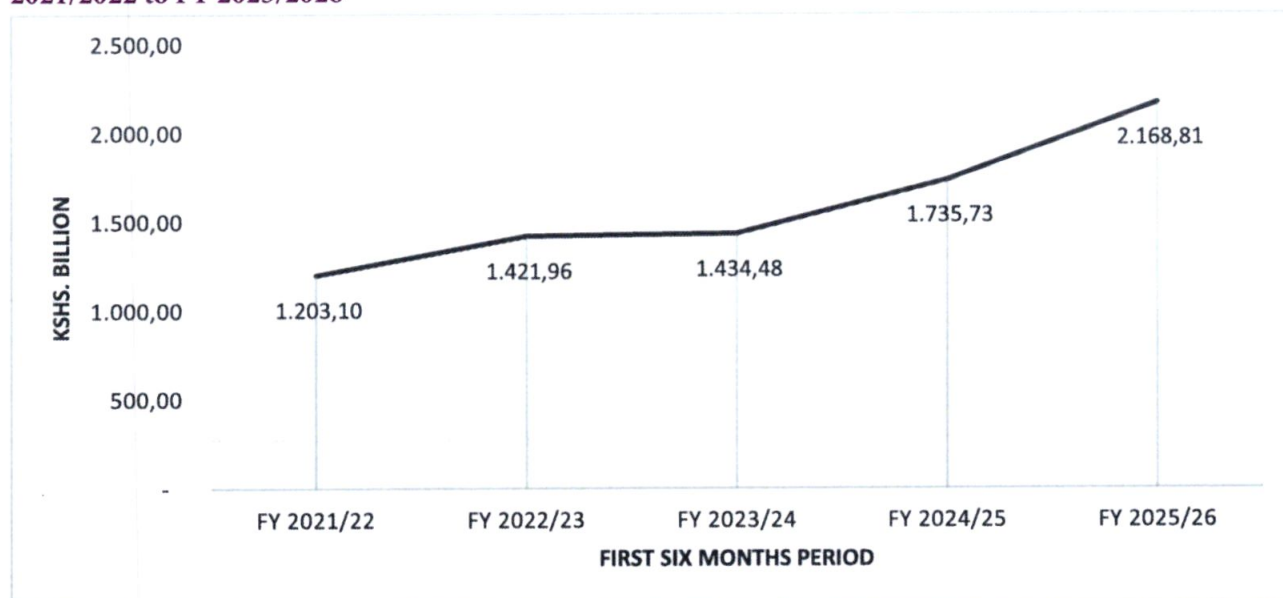
Figure 2.1: Contribution by Source into the Consolidated Fund



Source: National Treasury

Figure 2.2 shows the trend of receipts into the Consolidated Fund for the first six months of the financial years from FY 2021/2022 to FY 2025/2026.

Figure 2.2: Receipts into the Consolidated Fund in the first six months of the financial years from FY 2021/2022 to FY 2025/2026



Source: National Treasury

Figure 2.2 indicates that receipts into the consolidated fund grew by 24 per cent in the first six months of FY 2025/2026 compared to a similar period in the first six months of FY 2024/2025. This was attributed to increased domestic borrowing, which grew by 41 per cent.

2.3. Net Exchequer Issues by the National Treasury

Net exchequer issues refer to actual issues from the Consolidated Fund and Equalization Fund to MDAs and County Governments by the National Treasury, excluding Appropriations in Aid.

In the first six months of FY 2025/2026, net exchequer issues to National and County governments amounted to Kshs.2.14 trillion, representing 48 per cent of the revised annual net estimates, compared to Kshs.1.71 trillion (40 per cent) issued in a similar period of FY 2024/2025.

Table 2.2 summarises exchequer issues by the National Treasury in the first six months of FY 2025/2026.

Table 2.2: Summary of Exchequer Issues

Vte	First Six Months of FY 2025/2026				First Six Months of FY 2024/2025			
	Original Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exch. Issues to Original Net Estimates	% of Exchequer issues to total Issues	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exch. Issues to Revised Net Estimates	% of Exchequer issues to Total Issues
Recurrent	3,611.48	1,826.39	51	89	3,445.78	1,392.63	40	81
: MDAs	1,470.45	809.19	55	40	1,307.94	654.54	50	38
: CFS	2,141.03	1,017.20	48	50	2,137.84	738.09	35	43
Development (MDAs)	407.10	145.043	36	2	351.29	129.82	37	8
Sub-Total	4,018.57	1,869.70	47	92	3,797.07	1,522.45	39	89

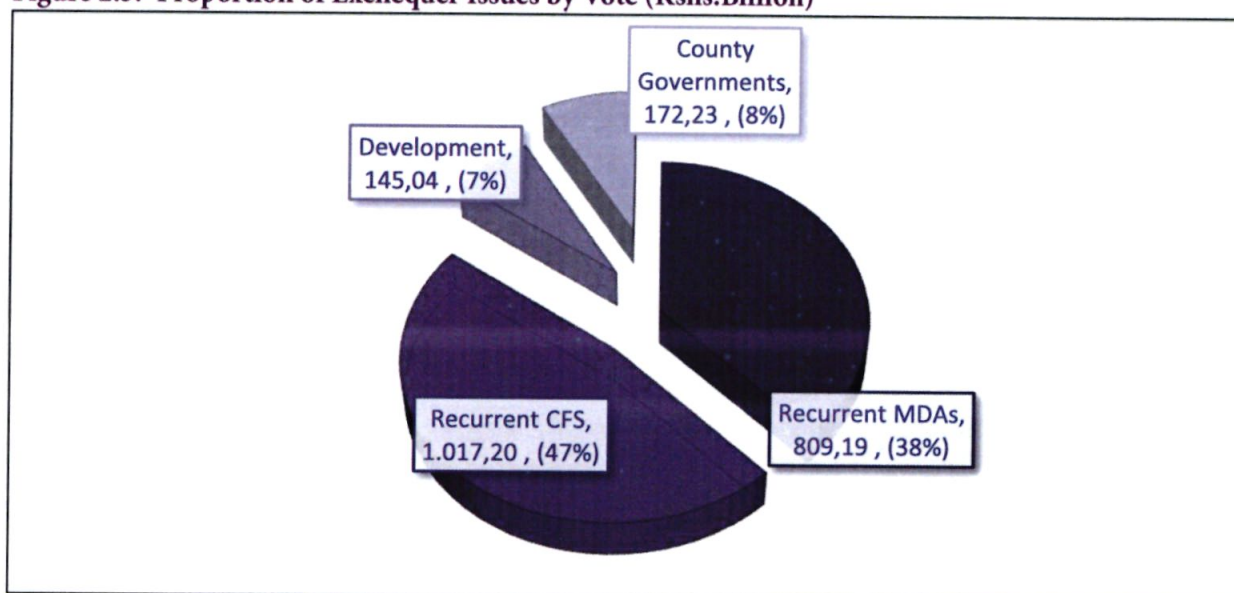
Vte	First Six Months of FY 2025/2026				First Six Months of FY 2024/2025			
	Original Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exch. Issues to Original Net Estimates	% of Exchequer issues to total Issues	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	% of Exch. Issues to Revised Net Estimates	% of Exchequer issues to Total Issues
County Governments*	415.00	172.23	42	8	410.83	191.62	47	11
Total	4,433.57	2,143.66	48	100	4,207.91	1,714.07	41	100

Source: National Treasury & OCOB

Analysis in Table 2.2 shows that the Recurrent vote recorded the highest percentage of exchequer issues to revised net estimates, at 51 per cent. In contrast, the Ministerial Development vote recorded the lowest, at 36 per cent.

CFS vote received the highest proportion of exchequer issues to the total issues at 50 per cent, while the ministerial development vote received the lowest at 2 per cent. Figure 2.3 illustrates the proportion of exchequer issues by major category in the first six months of FY 2025/2026.

Figure 2.3: Proportion of Exchequer Issues by Vote (Kshs.Billion)



Source: National Treasury

2.4. Exchequer Issues by Sector.

MDAs are classified into ten sectors according to the Classification of Functions of Government (COFOG), which is designed to support fiscal analysis by breaking down Government Fiscal Statistics for comparability across sectors.

The ten sectors are (i) Agriculture, Rural and Urban Development, (ii) Education (iii) Energy, Infrastructure, and Information Communications Technology, (iv) Environment Protection, Water and Natural Resources (v) General Economic and Commercial Affairs (vi) Governance, Justice, Law and Order (vii) Health (viii) National Security (ix) Public Administration and International Relations and (x) Social Protection, Culture and Recreation.

In the first six months of FY 2025/2026, exchequer issues to MDAs amounted to Kshs.954.23 billion, representing 51 per cent of the original annual net estimates of Kshs.4.02 trillion, compared to 47 per cent (Kshs.784.36 billion) recorded in a similar period of FY 2024/2025. Table 2.3 summarises the sector's exchequer issues in the first six months of FY 2025/2026.

Table 2.3: Exchequer Issues by Sector

Sector	First Six Months of FY 2025/2026			First Six Months of FY 2024/2025		
	Original Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Original Net Estimates	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates
ARUD	59.13	30,756.73	52	56.23	28.16	50
EIICT	147.05	46,254.55	31	123.82	44.36	36
GECA	36.25	14,527.68	40	30.80	15.37	50
Health	93.55	45,683.32	49	77.11	33.25	43
Education	624.74	356,742.64	57	570.76	272.43	48
GJLO	269.34	137,602.06	51	226.44	120.01	53
PAIR	291.45	138,623.58	48	260.47	112.03	43
National Security	242.01	126,570.86	52	212.34	109.95	52
SPCR	57.50	35,353.05	61	48.14	30.59	64
EPWNR	56.54	22,118.20	39	53.13	18.21	34
Total	1,877.55	954,232.67	51	1,659.24	784.36	47

Source: National Treasury

The Social Protection, Culture and Recreation Sector received the highest proportion of exchequer issues to revised net estimates at 61 per cent, which is attributed to high proportions of exchequer transfers to the State Department for Social Protection and Senior Citizen Affairs and the State Department for Children Welfare Services at 76 per cent and 52 per cent, respectively.

2.4.1 Ministerial Development Exchequer Issues by Sector

In FY 2025/2026, gross allocation to the development budget was Kshs.744.84 billion, representing 29 per cent of the gross ministerial budget of Kshs.2.55 trillion, compared to Kshs.641.17 billion revised allocation in the first six months of FY 2024/2025. Further, the development vote received 16 per cent of the gross national government budget. Table 2.4 shows sectoral development gross estimates and exchequer issues in the first six months of FY 2025/2026.

Table 2.4: Sectoral Development Estimates and Exchequer Issues

Sector	First Six Months of FY 2025/2026			First Six Months of FY 2024/2025		
	Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Net Estimates	Revised Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates
ARUD	41.46	21.92	53	38.2	19.34	51
EIICT	130.80	38.97	30	109.4	37.57	34
GECA	15.99	5.50	34	14.89	8.75	59
Health	18.78	4.78	25	20.68	5.13	25
Education	23.70	8.17	34	16.72	9.32	56
GJLO	8.91	4.32	48	3.18	4.69	147
PAIR	116.98	43.38	37	102.89	30.36	30
National Security	1.00	0.10	10	38.2	19.34	51
SPCR	7.66	2.47	32	7.00	3.03	43
EPWNR	41.82	15.43	37	38.32	11.63	30
Total	407.10	145.04	36	351.29	129.82	37

Source: National Treasury

Total development exchequer issues in the period under review amount to Kshs.145.04 billion, representing 36 per cent of the annual net estimates, compared to 37 per cent (Kshs.129.82 billion) in a similar period of FY 2024/2025. Analysis of exchequer issues towards development expenditure by sector shows that the ARUD sector received the highest proportion of exchequer issues to net estimates at 53 per cent, attributed to the State Department for the Blue Economy and Fisheries, which received 94 per cent of its development exchequer. In comparison, the National Security sector received the lowest at 10 per cent, amounting to Kshs.100 million to the Ministry of Defence. Table 2.5 presents development issues for the MDAs across each of the ten sectors during the first six months of FY 2025/26.

Table 2.5: Analysis of Exchequer Issues for Development Expenditure to MDAs by Sectors

Sector and Respective Votes	Net Estimates (Kshs.Million)	Exchequer Issues (Kshs.Million)	% Exchequer Issues Net Estimates (Kshs. Million)
Agriculture, Rural and Urban Development			
State Department for Lands and Physical Planning	3,505.39	1,750.20	50
State Department for Livestock Development	4,076.06	1,707.02	42
State Department for Agriculture	29,114.81	14,197.38	49
State Department for the Blue Economy and Fisheries	4,206.73	3,966.71	94
National Land Commission	556.10	300.00	54
Sub-Total	41,459.09	21,921.31	53
Energy, Infrastructure and Information Communication Technology			
State Department for Roads	76,244.24	24,277.20	32

Sector and Respective Votes	Net Estimates (Kshs.Million)	Exchequer Issues (Kshs.Million)	% Exchequer Issues Net Estimates (Kshs. Million)
State Department of Transport	4,322.24	1,793.11	41
State Department for Shipping and Maritime Affairs	165.60	82.50	50
State Department for Housing and Urban Development	20,890.36	1,688.47	8
State Department for Public Works	703.00	27.62	4
State Department for Aviation and Aerospace Development	358.81	165.60	46
State Department for Information Communications Technology & Digital Economy	6,485.20	1,830.00	28
State Department for Broadcasting & Telecommunications	356.05	93.99	26
State Department for Energy	21,120.89	9,015.71	43
State Department for Petroleum	150.00	-	-
Sub-Total	130,796.38	38,974.21	30
General Economics and Commercial Affairs			
State Department for Trade	369.85	150.68	41
State Department for the ASALs and Regional Development	3,508.69	1,484.12	42
State Department for Industry	5,822.25	561.50	10
State Department for Micro, Small and Medium Enterprises Development	2,761.78	1,567.35	57
State Department for Investment Promotion	2,061.03	1,006.43	49
State Department for the East African Community	-	-	-
State Department for Cooperatives	1,471.38	731.76	50
Sub-Total	15,994.97	5,501.84	34
Health			
State Department for Medical Services	13,615.07	3,254.36	24
State Department for Public Health and Professional Standards	5,161.19	1,526.20	30
Sub-Total	18,776.26	4,780.56	25
Education			
State Department for Vocational and Technical Training	2,109.62	976.93	46
State Department for Higher Education and Research	2,741.97	1,352.09	49
State Department for Basic Education	18,180.45	5,626.91	31
Teachers Service Commission	671.00	217.47	32
Sub-Total	23,703.05	8,173.41	34
Governance, Justice, Law, and Order (GJLOS)			
State Department for Correctional Services	309.00	61.57	20
State Department for Immigration and Citizen Services	1,670.27	139.85	8
National Police Service	1,212.81	213.67	18
State Department for Internal Security and National Administration	3,965.78	3,582.64	90
The State Law Office	300.00	86.87	29
The Judiciary	1,152.94	179.83	16

Sector and Respective Votes	Net Estimates (Kshs.Million)	Exchequer Issues (Kshs.Million)	% Exchequer Issues Net Estimates (Kshs. Million)
Ethics and Anti-Corruption Commission	180.00	51.10	28
Office of the Director of Public Prosecutions	86.00		
Independent Electoral and Boundaries Commission	30.00	-	-
Sub-Total	8,906.81	4,315.52	48
Public Administration and International Relations			
The Executive Office of the President	1,034.00	537.19	52
Office of the Deputy President	100.00	6.60	7
State House	894.91	416.37	47
State Department for National Government Coordination	22.00	-	-
State Department for Devolution	15,915.12	434.48	3
State Department for Special Programmes	165.60	-	-
State Department for Economic Planning	59,300.11	29,798.87	50
State Department for Public Investments and Assets Management	736.00	169.48	23
State Department for Foreign Affairs	2,346.40	1,154.15	49
The National Treasury	33,060.49	8,783.74	27
State Department for Public Service	1,511.41	637.86	42
Parliamentary Joint Services	1,565.00	1,439.35	92
Auditor General	330.00	-	-
Sub-Total	116,981.04	43,378.08	37
National Security			
Ministry of Defence	1,000.00	100.00	10
Sub-Total	1,000.00	100.00	10
Social Protection, Culture and Recreation			
State Department for Youth Affairs and Creative Economy	2,172.43	69.87	3
State Department for Sports	100.00	40.00	40
State Department for Culture and Heritage	56.98	5.00	9
State Department for Labour and Skills Development	768.60	241.37	31
State Department for Social Protection and Senior Citizen Affairs	187.13	34.58	18
State Department for Children Welfare Services	244.00	43.06	18
State Department for Gender and Affirmative Action	4,128.95	2,035.94	49
Sub-Total	7,658.09	2,469.83	32
Environment Protection, Water, and Natural Resources			
State Department of Water and Sanitation	31,016.98	10,920.98	35
State Department for Irrigation	4,963.18	2,558.62	52
State Department for Environment & Climate Change	1,864.70	453.62	24
State Department for Forestry	2,336.04	1,020.45	44
State Department for Mining	267.17	2.56	1

Sector and Respective Votes	Net Estimates (Kshs.Million)	Exchequer Issues (Kshs.Million)	% Exchequer Issues Net Estimates (Kshs. Million)
State Department for Wildlife	1,376.08	472.26	34
Sub-Total	41,824.15	15,428.49	37
Grand Total	407,099.84	145,043.23	36

Source: National Treasury

2.4.2 Ministerial Recurrent Exchequer Issues by Sector

In FY 2025/2026, the gross ministerial recurrent budget amounted to Kshs.1.80 trillion, representing 71 per cent of the ministerial expenditure allocation, compared to the revised allocation of Kshs.1.63 trillion in the first six months of FY 2024/2025. Further analysis shows that recurrent ministerial expenditure allocation was 38 per cent of the gross national budget of Kshs.4.69 trillion. Table.2.6 shows the sectoral recurrent estimates and exchequer issues for the first six months of FY 2025/26.

Table 2.6: Sectoral Recurrent Estimates and Exchequer Issues

Name of the Sector	First six months of FY 2025/2026			First six months of FY 2024/2025		
	Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Net Estimates	Revised Net Estimates	Exchequer Issues (Kshs. Bn)	Exchequer Issues as % of Revised Net Estimates
ARUD	17.67	8.84	50	18.03	8.82	49
EIICT	16.25	7.28	45	14.42	6.8	47
GECA	20.26	9.03	45	15.91	6.62	42
Health	74.78	40.90	55	56.43	28.12	50
Education	601.03	348.57	58	554.03	263.1	48
GJLO	260.43	133.62	51	223.25	115.32	52
PAIR	174.46	95.23	55	157.57	81.67	52
National Security	241.01	126.47	52	212.34	109.95	52
SPCR	49.84	32.88	66	41.15	27.56	67
EPWNR	14.71	6.69	45	14.81	6.58	44
Total	1,470.45	809.19	55	1,307.94	654.54	50

Source: National Treasury and OCOB

Total exchequer issues for recurrent ministerial expenditure in the first six months of FY 2025/2026 amount to Kshs.809.19 billion, representing 55 per cent of the annual net estimates, compared to 50 per cent (Kshs.654.54 billion) recorded in a similar period of FY 2024/2025.

A review of Ministerial recurrent exchequer issues shows that the SPCR sector accounted for the highest percentage of exchequer issues at 66 per cent, due to the disbursement of Kshs.22.28 billion (77 per cent of net estimates) to the State Department for Social Protection and Senior Citizen Affairs. In comparison, the Environment Protection, Water and Natural Resources (EPWNR), Energy, Infrastructure and ICT (EIICT), and General Economics and Commercial Affairs (GECA) sectors received the lowest proportion at 45 per cent.

Table 2.7 shows recurrent issues to the MDAs in each of the ten sectors during the first six months of FY 2025/2026.

Table 2.7: Recurrent Issues to the MDAs in each of the ten sectors

Sector and Respective Votes	Original Estimates (Kshs.Million)	Exchequer Issues (Kshs.Million)	% Exchequer Issues to Approved Net Estimates
Agriculture, Rural and Urban Development			
State Department for Lands and Physical Planning	3,252.17	1,557.78	48
State Department for Livestock Development	2,728.71	1,372.42	50
State Department for Agriculture	6,006.31	2,954.48	49
State Department for the Blue Economy and Fisheries	2,877.20	1,418.12	49
National Land Commission	2,803.23	1,532.64	55
Sub-Total	17,667.62	8,835.43	50
Energy, Infrastructure and ICT			
State Department for Roads	1,325.04	616.46	47
State Department of Transport	2,468.79	993.76	40
State Department for Shipping and Maritime Affairs	470.78	218.65	46
State Department of Housing and Urban Development	1,813.44	774.72	43
State Department for Public Works	2,153.32	1,004.95	47
State Department for Aviation and Aerospace Development	230.36	59.33	26
State Department for Information Communications Technology & Digital Economy	3,130.59	1,474.15	47
State Department for Broadcasting & Telecommunications	3,482.16	1,542.93	44
State Department for Energy	879.88	434.10	49
State Department for Petroleum	295.00	161.29	55
Sub-Total	16,249.36	7,280.34	45
General Economics and Commercial Affairs (GECA)			
State Department for Trade	2,342.47	1,196.69	51
State Department for the ASALs and Regional Development	6,595.08	3,561.10	54
State Department for Industry	2,711.77	1,379.38	51
State Department for Micro, Small and Medium Enterprises Development	1,437.21	1,038.57	72
State Department for Investment Promotion	709.44	343.56	48
State Department for the East African Community	1,034.73	343.03	33
State Department for Cooperatives	4,664.38	787.92	17
State Department for Tourism	760.96	375.58	49
Sub-Total	20,256.03	9,025.84	45
Health			
State Department for Medical Services	57,204.61	25,204.87	44
State Department for Public Health and Professional Standards	17,573.68	15,697.90	89
Sub-Total	74,778.29	40,902.76	55
Education			

Sector and Respective Votes	Original Estimates (Kshs.Million)	Exchequer Issues (Kshs.Million)	% Exchequer Issues to Approved Net Estimates
State Department for Vocational and Technical Training	20,430.11	9,410.48	46
State Department for Higher Education and Research	86,164.03	57,977.91	67
State Department for Basic Education	108,054.10	79,571.23	74
State Department for Science, Innovation and Research	832.87	348.29	42
Teachers Service Commission	385,552.36	201,261.33	52
Total	601,033.47	348,569.24	58
Governance, Justice, Law, and Order			
State Department for Correctional Services	37,832.70	17,428.64	46
State Department for Immigration and Citizen Services	9,180.03	4,759.93	52
National Police Service	125,312.63	62,830.46	50
State Department for Internal Security and National Administration	31,734.47	22,168.57	70
The State Law Office	4,522.22	2,014.62	45
The State Department for Justice, Human Rights, and Constitutional Affairs	1,020.34	334.60	33
The Judiciary	24,871.35	12,059.79	48
Ethics and Anti-Corruption Commission	4,306.26	1,805.08	42
Office of the Director of Public Prosecutions	4,388.13	2,763.52	63
Office of the Registrar of Political Parties	2,486.99	1,445.68	58
Witness Protection Agency	841.21	459.30	55
Kenya National Commission on Human Rights	530.33	256.40	48
Independent Electoral and Boundaries Commission	9,302.35	3,024.92	33
Judicial Service Commission	842.41	431.44	51
National Police Service Commission	1,390.84	592.24	43
National Gender and Equality Commission	556.49	306.83	55
Independent Policing Oversight Authority	1,315.88	604.51	46
Sub-Total	260,434.65	133,286.55	51
Public Administration and International Relations			
The Executive Office of the President	4,520.30	2,738.93	61
Office of the Deputy President	2,968.83	2,903.37	98
Office of the Prime Cabinet Secretary	356.64	205.51	58
State Department for Parliamentary Affairs	363.51	163.92	45
State Department for Cabinet Affairs	228.72	87.43	38
State House	7,681.90	9,082.35	118
State Department for National Government Coordination	1,022.34	330.27	32
State Department for Devolution	1,331.23	746.83	56
State Department for Special Programmes	488.08	2,866.84	587
State Department for Economic Planning	3,393.42	1,604.73	47
State Department for Public Investments and Assets Management	2,832.40	900.04	32

Sector and Respective Votes	Original Estimates (Kshs.Million)	Exchequer Issues (Kshs.Million)	% Exchequer Issues to Approved Net Estimates
State Department for Foreign Affairs	22,734.81	10,210.87	45
State Department for Diaspora Affairs	717.83	234.19	33
The National Treasury	48,499.59	27,117.66	56
State Department for Public Service	16,802.84	9,514.28	57
Parliamentary Service Commission	2,839.87	767.53	27
National Assembly	28,568.56	12,875.12	45
Parliamentary Joint Services	6,794.11	3,245.16	48
Senate	8,199.17	3,853.83	47
The Commission on Revenue Allocation	370.01	152.24	41
Public Service Commission	3,546.68	1,286.81	36
Salaries and Remuneration Commission	751.72	278.06	37
Auditor General	7,952.03	3,489.11	44
Controller of Budget	826.09	295.15	36
The Commission on Administrative Justice	674.21	295.26	44
Sub-Total	174,464.89	95,245.50	55
National Security			
Ministry of Defence	189,561.65	90,047.24	48
National Intelligence Service	51,447.23	36,423.61	71
Sub-Total	241,008.88	126,470.86	52
Social Protection, Culture and Recreation			
State Department for Youth Affairs and Creative Economy	2,048.04	1,291.25	63
State Department for Sports	1,058.46	516.83	49
State Department for Culture and Heritage	2,137.87	1,112.81	52
State Department for Labour and Skills Development	1,615.11	871.08	54
State Department for Social Protection and Senior Citizen Affairs	29,029.75	22,282.97	77
State Department for Children Welfare Services	12,073.12	6,374.12	53
State Department for Gender and Affirmative Action	1,880.15	434.17	23
Sub-Total	49,842.49	32,883.22	66
Environment Protection, Water and Natural Resources			
State Department of Water and Sanitation	3,119.94	1,509.19	48
State Department for Irrigation	647.22	324.69	50
State Department for Environment & Climate Change	2,551.99	1,224.96	48
State Department for Forestry	3,982.17	2,000.31	50
State Department for Mining	613.41	346.34	56
State Department for Wildlife	3,799.50	1,284.21	34
Sub-Total	14,714.24	6,689.71	45
Grand Total	1,470,449.92	809,189.43	55

Source: National Treasury and OCOB

2.4.3 Exchequer Issues to the Consolidated Fund Services

The CFS comprises funds allocated towards (i) Repayment of Public Debt (domestic and foreign) and government-guaranteed loans to parastatals, (ii) Pensions and Gratuities, (iii) Salaries and Allowances to Constitutional Officeholders and Miscellaneous Services, and (iv) Subscriptions to International Organizations.

The allocation to CFS in FY 2025/2026 amounted to Kshs.2.14 trillion, representing 42 per cent of the gross national budget, compared to Kshs.2.14 trillion allocated in FY 2024/2025. Table 2.8 shows the exchequer issues to CFS in the first six months of FY 2025/26.

Table 2.8: CFS Budgetary Allocation and Exchequer Issues

CFS Category	First Six Months of FY 2025/26			First Six Months of FY 2024/25		
	Original Net Estimates (Kshs. Billion)	Exchequer Issues (Kshs. Billion)	% of Exchequer to Net estimates	Revised Net Estimates (Kshs. Billion)	Exchequer Issues (Kshs. Billion)	% of Exchequer to Revised Net Estimates
Public Debt	1,901.39	941.61	50	1,910.49	653.53	34
Pensions and Gratuities	234.90	73.80	31	223.15	82.84	37
Salaries, Allowances & Miscellaneous Services	4.74	1.79	38	4.21	1.72	41
Total	2,141.03	1,017.20	48	2,137.84	738.09	35

Source: National Treasury and OCOB

In the first six months of FY 2025/2026, exchequer issues to CFS amounted to Kshs.1.02 trillion, representing 48 per cent of the annual net estimates, compared to 35 per cent (Kshs.738.09 billion), issued in a similar period of FY 2024/2025. Public debt received the highest proportion of exchequer issues to approved net estimates at 50 per cent, while Pension and Gratuities had the lowest at 31 per cent.

2.4.4 Exchequer Issues from Consolidated Fund to County Revenue Fund

In FY 2025/26, the Equitable Shareable Allocations to County Governments as per the County Allocation of Revenue Act, 2025 is Kshs.415 billion. Total exchequer issues from the Consolidated Fund to the County Revenue Fund amounted to Kshs.172.23 billion, representing 42 per cent of the Equitable Share Allocation. Table 2.9 shows exchequer issues to county governments in the first six months of FY 2025/26 from the Consolidated Fund to the forty-seven County Revenue Funds.

Table 2.9: Exchequer Issues to County Revenue Fund

CODE	COUNTY GOVERNMENTS	EQUITABLE SHARE NATIONAL	Exchequer Issues as at 31 st December 2025	% of Exchequer Issues Equitable Share
		Kshs.	Kshs.	
		A	B	
4460	BARINGO	7,083,683,384.00	2,939,728,604.00	41
4760	BOMET	7,447,200,499.00	3,090,588,207.00	41
4910	BUNGOMA	11,838,054,666.00	4,912,792,687.00	42
4960	BUSIA	7,956,564,058.00	3,301,974,083.00	41
4360	ELGEYO/MARAKWET	5,515,146,712.00	2,288,785,885.00	41
3660	EMBU	6,077,441,672.00	2,522,138,293.00	41
3310	GARISSA	8,877,784,676.00	3,684,280,642.00	42

CODE	COUNTY GOVERNMENTS	EQUITABLE SHARE NATIONAL	Exchequer Issues as at 31 st December 2025	% of Exchequer Issues Equitable Share
		Kshs.	Kshs.	
		A	B	
5110	HOMA BAY	8,646,376,063.00	3,588,246,067.00	42
3510	ISIOLO	5,631,357,298.00	2,337,013,279.00	42
4660	KAJIADO	8,894,254,886.00	3,691,115,778.00	42
4810	KAKAMEGA	13,674,848,566.00	5,675,062,156.00	42
4710	KERICHO	7,178,668,356.00	2,979,147,370.00	42
4060	KIAMBU	13,071,817,986.00	5,424,804,463.00	41
3110	KILIFI	12,813,396,770.00	5,317,559,660.00	42
3960	KIRINYAGA	6,151,661,892.00	2,552,939,686.00	42
5210	KISII	9,819,721,768.00	4,075,184,535.00	42
5060	KISUMU	8,902,026,938.00	3,694,341,179.00	41
3710	KITUI	11,503,907,837.00	4,774,121,753.00	42
3060	KWALE	9,078,699,643.00	3,767,660,353.00	42
4510	LAIKIPIA	6,104,082,008.00	2,533,194,032.00	41
3210	LAMU	3,857,621,205.00	1,600,912,800.00	41
3760	MACHAKOS	10,179,132,681.00	4,224,340,064.00	42
3810	MAKUENI	8,976,335,654.00	3,725,179,296.00	41
3410	MANDERA	12,265,064,993.00	5,090,001,974.00	42
3460	MARSABIT	8,105,669,078.00	3,363,852,667.00	41
3560	MERU	10,553,946,059.00	4,379,887,614.00	41
5160	MIGORI	8,883,939,719.00	3,686,834,982.00	41
3010	MOMBASA	8,383,385,281.00	3,479,104,892.00	42
4010	MURANG'A	7,969,464,876.00	3,307,327,923.00	41
5310	NAIROBI	21,417,128,397.00	8,888,108,284.00	41
4560	NAKURU	14,455,147,658.00	5,998,886,278.00	41
4410	NANDI	7,771,778,066.00	3,225,287,897.00	41
4610	NAROK	9,770,317,146.00	4,054,681,615.00	41
5260	NYAMIRA	6,073,434,356.00	2,520,475,258.00	42
3860	NYANDARUA	6,662,675,631.00	2,765,010,387.00	42
3910	NYERI	6,896,132,673.00	2,861,895,059.00	41
4210	SAMBURU	6,336,970,364.00	2,629,842,701.00	41
5010	SIAYA	7,754,478,885.00	3,218,108,737.00	41
3260	TAITA TAVETA	5,760,449,685.00	2,390,586,619.00	41
3160	TANA RIVER	7,222,474,730.00	2,997,327,013.00	42
3610	THARAKA NITHI	5,058,286,293.00	2,099,188,812.00	42
4260	TRANS-NZOIA	7,991,120,837.00	3,316,315,147.00	41
4110	TURKANA	13,892,577,371.00	5,765,419,605.00	41
4310	UASIN GISHU	8,977,014,770.00	3,725,461,129.00	41
4860	VIHIGA	6,008,751,224.00	2,493,631,758.00	42
3360	WAJIR	10,507,580,683.00	4,360,645,984.00	42
4160	WEST POKOT	7,002,426,007.00	2,906,006,793.00	42
Total		415,000,000,000.00	172,225,000,000.00	42

Source: National Treasury

2.4.5 Exchequer Issues Under Article 223 of the Constitution

Article 223 of the Constitution allows the national government to access additional funding during the budget implementation by spending money that has not been appropriated if the amount appropriated for any purpose under the Appropriation Act is insufficient or a need for unbudgeted expenditure arises for which no amount has been appropriated, or money has been withdrawn from the Contingencies Fund.

The total approved additional funding by the Cabinet Secretary, National Treasury, amounted to Kshs.177.46 billion, comprising Kshs.45.06 billion for development expenditure and Kshs.132.42 billion for recurrent expenditure, representing 4 per cent of the gross national budget. This was within the Constitutional threshold of ten per cent of the sum appropriated by Parliament in any particular financial year (Kshs.4.69 trillion for FY 2025/26) in line with Article 223(5) of the Constitution.

In the first six months of FY 2025/2026, exchequer issues pursuant to Article 223 of the Constitution of Kenya was Kshs.115.11 billion, comprising Kshs.8.66 billion for development expenditure and Kshs.106.45 billion for recurrent expenditure, representing 2 per cent of the annual gross estimates, compared to 0.04 per cent (Kshs.16.95 billion), issued in a similar period of FY2024/2025.

Table 2.10 shows exchequer issues under Article 223 of the Constitution of Kenya during the first six months of FY2025/2026.

Table 2.10: Exchequer Issues Under Article 223 of the Constitution of Kenya

Ministry/ Department/ Agency	Category	Gross Estimates (Kshs. 'Million')	Approved by Cabinet Secretary (CS) -National Treasury (Kshs.' Million')	Requests for Withdrawals Approved by Controller of Budget (KShs. 'Million')	Percentage (%) of Approved Requisitions to Gross Estimates by COB
National Treasury	Recurrent	64,379.79	4,845.20	1,927.49	3
	Development	42,499.59	1,875.17	1,875.17	4
	CFS – Public Debt	2,141,025.10	86,288.25	86,288.25	4
	Sub-total	2,247,904.48	93,008.62	90,090.91	4
State Department for Internal Security and National Administration	Recurrent	31,864.54	5,000.00	3,854.30	11
	Development	3,965.78	-	-	-
	Sub-total	35,830.31	5,000.00	3,854.30	11
State Department for Roads	Recurrent	71,541.30	-	-	-
	Development	150,253.22	23,293.11	4,093.11	3
	Sub-total	221,794.52	23,293.11	4,093.11	2
State Department for Higher Education and Research	Recurrent	140,953.02	3,880.97	3,880.97	3
	Development	2,781.97	150.00	-	-
	Sub-total	143,735.00	4,030.97	3,880.97	3
State Department for Social Protection and Senior Citizens Affairs	Recurrent	29,132.89	3,710.00	3,560.00	12
	Development	187.13	-	-	-
	Sub-total	29,320.02	3,710.00	3,560.00	12
State Department for Economic Planning	Recurrent	3,679.52	-	-	-
	Development	59,360.11	2,629.99	2,629.99	4
	Sub-total	63,039.63	2,629.99	2,629.99	4

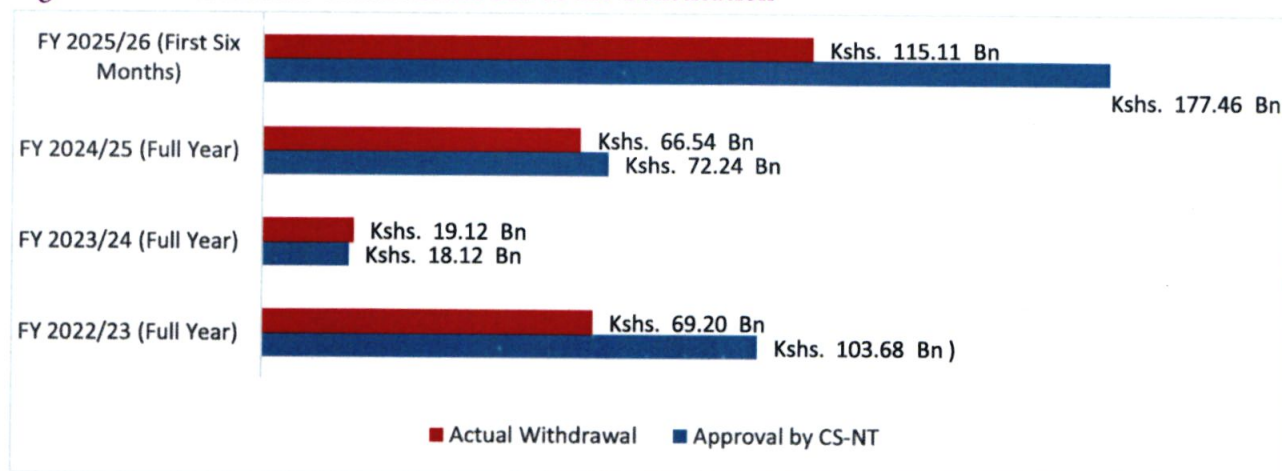
Ministry/ Department/ Agency	Category	Gross Estimates (Kshs. 'Million')	Approved by Cabinet Secretary (CS) - National 'Treasury (Kshs.' Million')	Requests for Withdrawals Approved by Controller of Budget (KShs. 'Million')	Percent- age (%) of Approved Requisitions to Gross Estimates by COB
State Department for Special Programmes	Recurrent	488.08	5,500.00	1,913.31	392
	Development	165.60	-	-	-
	Sub-total	653.69	5,500.00	1,913.31	293
State House	Recurrent	7,684.00	2,500.00	1,422.38	19
	Development	894.91	-	-	-
	Sub-total	8,578.91	2,500.00	1,422.38	17
State Department for Early Learning & Basic Education	Recurrent	109,421.77	3,100.00	3,100.00	3
	Development	18,490.45	1,656.48	-	-
	Sub-total	127,912.22	4,756.48	3,100.00	2
State Department for Cooperatives	Recurrent	5,877.61	2,000.00	-	-
	Development	1,471.38	-	-	-
	Sub-total	7,348.99	2,000.00	-	27
Executive Office of the President	Recurrent	4,535.30	252.36	252.36	6
	Development	1,034.00	66.15	66.15	6
	Sub-total	5,569.31	318.51	318.51	6
Office of the Registrar of Political Parties	Recurrent	2,486.99	200.00	200.00	8
	Development	-	-	-	-
	Sub-total	2,486.99	200.00	200.00	8
State Department for Devolution	Recurrent	1,331.23	60.00	45.95	3
	Development	15,915.12	-	-	-
	Sub-total	17,246.35	60.00	45.95	-
State Department for Transport	Recurrent	7,121.79	2,060.94	-	-
	Development	40,334.24	6,300.00	-	-
	Sub-total	47,456.02	8,360.94	-	-
State Department for Agriculture	Recurrent	17,792.71	2,065.00	-	-
	Development	32,151.81	-	-	-
	Sub-total	49,944.52	2,065.00	-	-
State Department for MSMEs	Recurrent	2,031.71	-	-	-
	Development	3,061.78	3,577.81	-	-
	Sub-total	5,093.49	3,577.81	-	-
National Police Service	Recurrent	125,378.56	2,600.00	-	-
	Development	1,712.81	-	-	-
	Sub-total	127,091.37	2,600.00	-	-
National Intelligence Services	Recurrent	51,447.23	1,000.00	-	-
	Development	-	-	-	-
	Sub-total	51,447.23	1,000.00	-	-
Office of the Deputy President	Recurrent	2,972.13	750.00	-	-
	Development	100.00	-	-	-
	Sub-total	3,072.13	750.00	-	-
State Department for Medical Services	Recurrent	84,017.29	-	-	-
	Development	21,936.07	896.81	-	-
	Sub-total	105,953.36	896.81	-	-

Ministry/ Department/ Agency	Category	Gross Estimates (Kshs. 'Million')	Approved by Cabinet Secretary (CS) -National Treasury (Kshs.' Million')	Requests for Withdrawals Approved by Controller of Budget (KShs. 'Million')	Percent- age (%) of Approved Requisitions to Gross Estimates by COB
State Department for Water and Sanitation	Recurrent	6,777.94	-	-	-
	Development	47,176.38	600.00	-	-
	Sub-total	53,954.32	600.00	-	-
State Department for Technical and Vocational Education and Training	Recurrent	35,408.43	120.00	-	-
	Development	7,836.32	3,967.97	-	-
	Sub-total	43,244.75	4,087.97	-	-
State Department for Public Health and Professional Standards	Recurrent	26,590.98	5,630.00	-	-
	Development	5,561.19	-	-	-
	Sub-total	32,152.17	5,630.00	-	-
Prime Cabinet Secretary	Recurrent	356.64	80.00	-	-
	Development	-	-	-	-
	Sub-total	356.64	80.00	-	-
State Department for Cul- ture, the Arts and Heritage	Recurrent	2,772.60	268.97	-	-
	Development	812.98	-	-	-
	Sub-total	3,585.58	268.97	-	-
State Department for Irrigation	Recurrent	955.22	38.75	-	-
	Development	6,593.18	-	-	-
	Sub-total	7,548.39	38.75	-	-
State Department for Energy	Recurrent	11,987.88	-	-	-
	Development	51,485.91	111.00	-	-
	Sub-total	63,473.80	111.00	-	-
State Department for Youth Affairs and Creative Economy	Recurrent	2,228.61	390	-	-
	Development	2,672.43	-	-	-
	Sub-total	4,901.04	390.00	-	-
Grand total		3,510,695.23	177,464.93	115,109.43	2
Total es Total Gross Budget Estimates		4,690,569.08			
Percentage of approved Article 223 to Gross Budget Estimates				4	

Source: The National Treasury and OCOB

The trends in withdrawals from the Consolidated Fund under Article 223 of the Constitution from FY 2022/23 to the first six months of FY 2025/2026 is presented in Figure 2.4.

Figure 2.4: Withdrawals under Article 223 of the Constitution



Source: OCOB & National Treasury

The Controller of Budget recommends the affected additional funding be regulated during the supplementary I Budget estimates for FY 2025/2026 in compliance with Article 223 of the Costitution. Details of exchequer issues under Article 223 for the period under review is provided in Annex II of this report.

2.4.6 Approval for Withdrawals from the Equalization Fund

The Equalisation Fund is established under Article 204 (1) of the Constitution of Kenya, which requires that half a per cent (0.5 per cent) of all the revenue collected by the National government each year, calculated based on the most recent audited revenue received, as approved by the National Assembly, be paid into the Fund. Article 204(2) of the Constitution provides that the National Government shall use the Equalisation Fund to provide only essential services, including Water, Roads, Health Facilities, and Electricity to marginalised areas to the extent necessary to bring the quality of those services in those areas to the level generally enjoyed by the rest of the nation, so far as is possible.

In the first six months of FY 2025/26, the Controller of Budget authorised 12 requests amounting to Kshs.1.11 billion from the Equalization Fund. The amount comprised Kshs.68.16 million for Policy 1 development pending bills in favour of the Ministry of Water and Sanitation and Kshs.955.37 million for the Second Policy development projects in 13 County Governments.

Table 2.11 shows the movement of funds in the Equalisation Fund in the first six months of FY 2025/26.

Table 2.11: Movement of funds in the Equalisation Fund

Date/ S/no.	Details	Budget (Kshs.)	Amount / Funding in the first six months of FY 2025/2026	Cumulative Funding to date (Kshs.)	% of Cumulative Funding to the Budget
1/7/2025	Cash balance from FY 2024/25		338,388,379.35		
24/10/2025	Receipts from the National Treasury		800,000,000.00		
11/13/2025	Receipts from the National Treasury		1,700,000,000.00		
A: Total Cash that was Available for Use in the Fund				2,838,388,379.35	
LESS: EXCHEQUER ISSUES					
Implementation of the First Marginalization Policy					

Date/ S/no.	Details	Budget (Kshs.)	Amount / Funding in the first six months of FY 2025/2026	Cumulative Fund- ing to date (Kshs.)	% of Cumulative Funding to the Budget
9/8/2025	Development Request - Pending Bill for Ministry of Water and Sanitation EQ. Fund	11,870,636,937.59	15,463,758.00	9,687,759,163.14	82
9/18/2025	Development Request - Pending Bill for Ministry of Water and Sanitation EQ. Fund		52,697,724.00		
B: Total Exchequer Issues on the First Policy		11,870,636,937.59	68,161,482.00	9,687,759,163.14	82
Implementation of the Second Marginalization Policy					
1	Baringo	595,027,100		89,054,215.15	15
2	Bomet	19,215,175		-	-
3	Bungoma	58,779,836	32,746,967.25	32,746,967.25	56
4	Busia	17,979,656	-	-	-
5	Elgeyo Marakwet	65,114,751	-	-	-
6	Garissa	630,912,260	-	-	-
7	Homa Bay	131,603,304	-	123,569,224.65	94
8	Isiolo	166,157,751	70,946,532.50	160,938,163.20	97
9	Kajiado	414,765,595	121,989,923.50	194,775,728.30	47
10	Kericho	60,882,122	-	-	-
11	Kilifi	539,901,714	-	113,142,074.90	21
12	Kisumu	24,333,610	-	22,774,183.75	94
13	Kitui	397,477,349	118,562,504.45	118,562,504.45	30
14	Kwale	292,590,513	-	-	-
15	Laikipia	119,303,227	-	67,454,044.00	57
16	Lamu	57,614,460	-	-	-
17	Machakos	12,923,347	9,283,822.00	9,283,822.00	72
18	Mandera	753,408,998	-	693,457,164.70	92
19	Marsabit	469,644,478	103,151,648.00	315,458,963.90	67
20	Meru	29,927,013	11,914,175.20	11,914,175.20	40
21	Migori	177,764,414	-	-	-
22	Murang'a	5,679,579	-	-	-
23	Nakuru	6,435,119	-	3,046,902.40	47
24	Nandi	116,745,012	6,303,020.00	110,716,056.60	95
25	Narok	771,670,228	-	-	-
26	Samburu	649,686,536	48,003,800.00	385,692,995.00	59
27	Siaya	31,973,185	-	-	-
28	Taita Taveta	13,335,187	13,036,663.25	13,036,663.25	98
29	Tana River	442,122,368	29,730,587.80	173,062,036.80	39
30	Tharaka Nithi	44,005,716	-	-	-
31	Trans Nzoia	7,478,246	-	-	-
32	Turkana	1,144,091,494	197,651,337.00	646,470,677.30	57
33	Wajir	730,167,615	-	-	-
34	West Pokot	1,021,690,952	192,049,609.40	778,611,350.55	76
	Total for Development Projects un- der the Second Policy	10,020,407,910	955,370,590.35	4,063,767,913.35	41

Date/ S/no.	Details	Budget (Kshs.)	Amount / Funding in the first six months of FY 2025/2026	Cumulative Funding to date (Kshs.)	% of Cumulative Funding to the Budget
	Recurrent Expenditure for Equalization Fund Secretariat	309,909,523.00	87,000,000.00	285,900,000.00	92
C: Total for the Second Policy		10,330,317,433.00	1,042,870,590.35	4,349,667,913.35	42
Grand Total (B + C)		22,200,954,370.59	1,111,032,072.35	14,037,427,076.49	63
	Balance carried forward to Q3 of FY 2025/26 (A – B – C)	1,453,675,331.00			

Source: Office of the Controller of Budget

2.4.7 Approval for Withdrawals from the Judiciary Fund

The Judiciary Fund is established under Article 173 of the Constitution. In the first six months of FY 2025/2026, the Controller of Budget authorised the withdrawal of Ksh.12.07 billion from the Judiciary Fund to the Judiciary Operational Accounts, comprising Kshs.11.79 billion for recurrent activities and Kshs.291.02 million for development activities, representing 57 per cent and 16 per cent of the recurrent and development estimates, respectively.

Table 2.12 shows the withdrawal from the Judiciary Fund to Judiciary Operational Accounts in the first six months of FY 2025/2026.

Table 2.12: Withdrawal from the Judiciary Fund

Expenditure Category	First Six Months of FY 2025/2026			First Six Months of FY 2024/2025		
	Approved Net Estimates (Kshs. ‘)	Exchequer Issues (Kshs.)	% of Exchequer to Original Budget	Revised Net Estimates (Kshs. ‘Million’)	Exchequer Issues (Kshs. ‘Million’)	% of Exchequer to Revised Net Budget
Recurrent	24,871,354,027.00	11,789,233,644.00	47	21,018,400,000.00	11,026,837,319.00	52
Development	1,152,938,473.00	297,016,382.00	26	826,600,000.00	282,851,592.00	34
Total	26,024,292,500.00	12,086,250,026.00	46	21,845,000,000.00	11,309,688,911.00	52

Source: The National Treasury and OCOB

3. OVERALL BUDGET PERFORMANCE

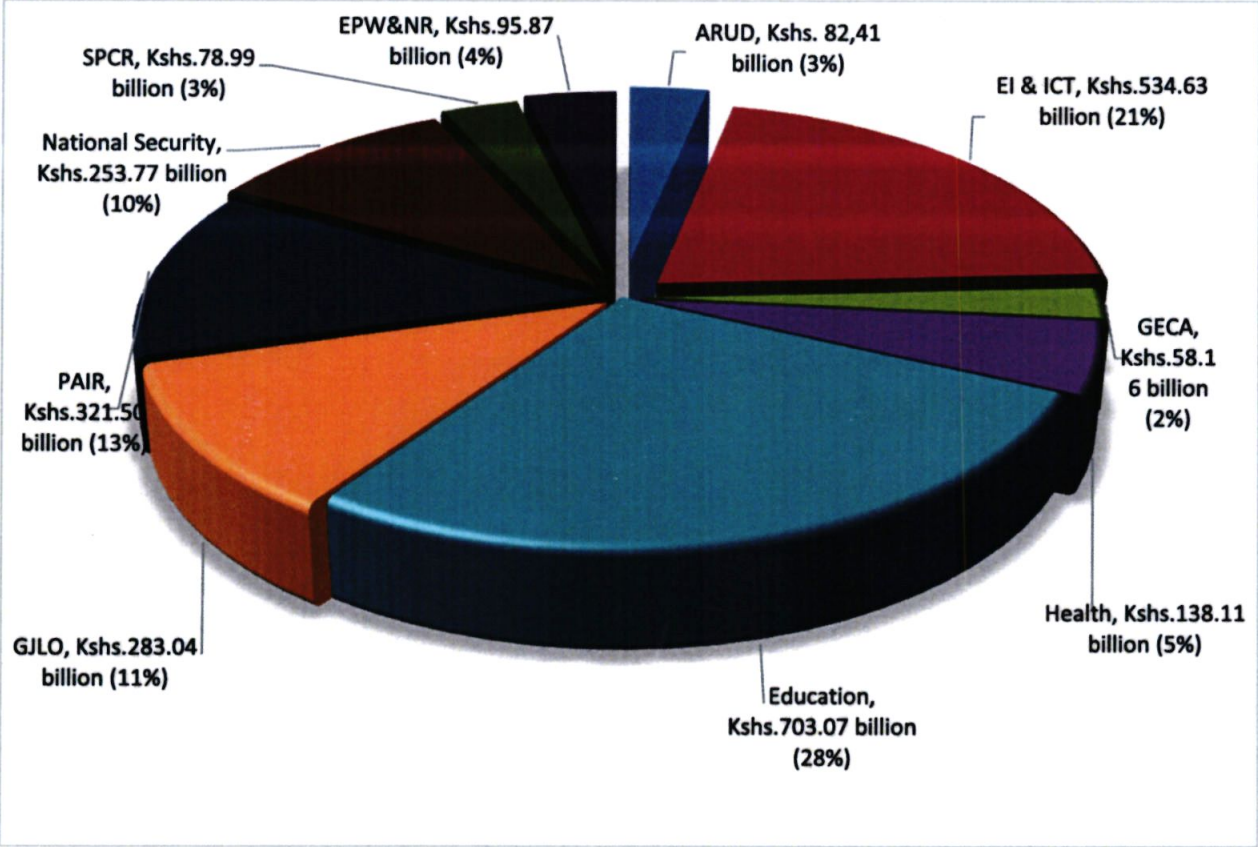
3.1. Introduction

This chapter presents an overview of the National Government budget implementation in the first six months of FY 2025/26. It also presents the budget performance of the Consolidated Fund Services (classified as recurrent expenditure), which contains information on Public debt, Pensions and gratuities, Salaries and Allowances to Constitutional officeholders, and Miscellaneous services. The chapter further disaggregates spending by MDAs under the economic classifications of ministerial development and recurrent expenditure. Additionally, it presents the status of payables as of 31 December 2025 for the national government.

3.2. FY 2025/2026 Overall Budget

The approved gross national government budget for FY 2025/26 amounted to Kshs.4.69 trillion, representing a 7 per cent increase from Kshs.4.37 trillion in FY 2024/2025. The budget comprises Kshs.744.84 billion for ministerial development expenditure, Kshs.1.80 trillion for ministerial recurrent spending, and Kshs.2.14 trillion for CFS. Ministerial development expenditure is to be funded through the net supply (from the government exchequer) of Kshs.407.10 billion and Appropriation-in-Aid (AIA) Kshs.337.74 billion. Ministerial recurrent expenditure is to be funded by the government through the exchequer, amounting to Kshs.1,470.45 billion and AIA of Kshs.334.26 billion. In FY 2025/26, the Equitable share of revenue to County governments amounted to Kshs.415 billion. Figure 3.1 presents the budget allocation by Sector in the FY 2025/26.

Figure 3.1: Budget Allocation by Sector, FY 2025/2026



Source: National Treasury Budget I Books for FY 2025/26

A review of budget allocations by sector shows that the Education sector received the highest allocation, accounting for 28 per cent of the gross national government budget.

To finance the budget, the government targeted to raise funds from various sources. The sources include Tax Revenue (Kshs.2.63 trillion), Non-Tax Revenue (Kshs.127.65 billion), Domestic borrowing (Kshs.1.10 trillion - comprising net domestic borrowing of Kshs.634.75 billion and internal debt redemption/roll-over of Kshs.463.51 billion), External Loans and Grants (Kshs.569.81 billion), and other Domestic financing (Kshs.10.80 billion). The Government also targeted to raise Kshs.672 billion from A-I-A, comprising Kshs.334.26 billion recurrent A-I-A and Kshs.337.74 billion development A-I-A. Table 3.1 shows the overall budget performance in the first six months of FY 2025/2026.

Table 3.1: Overall Budget Performance

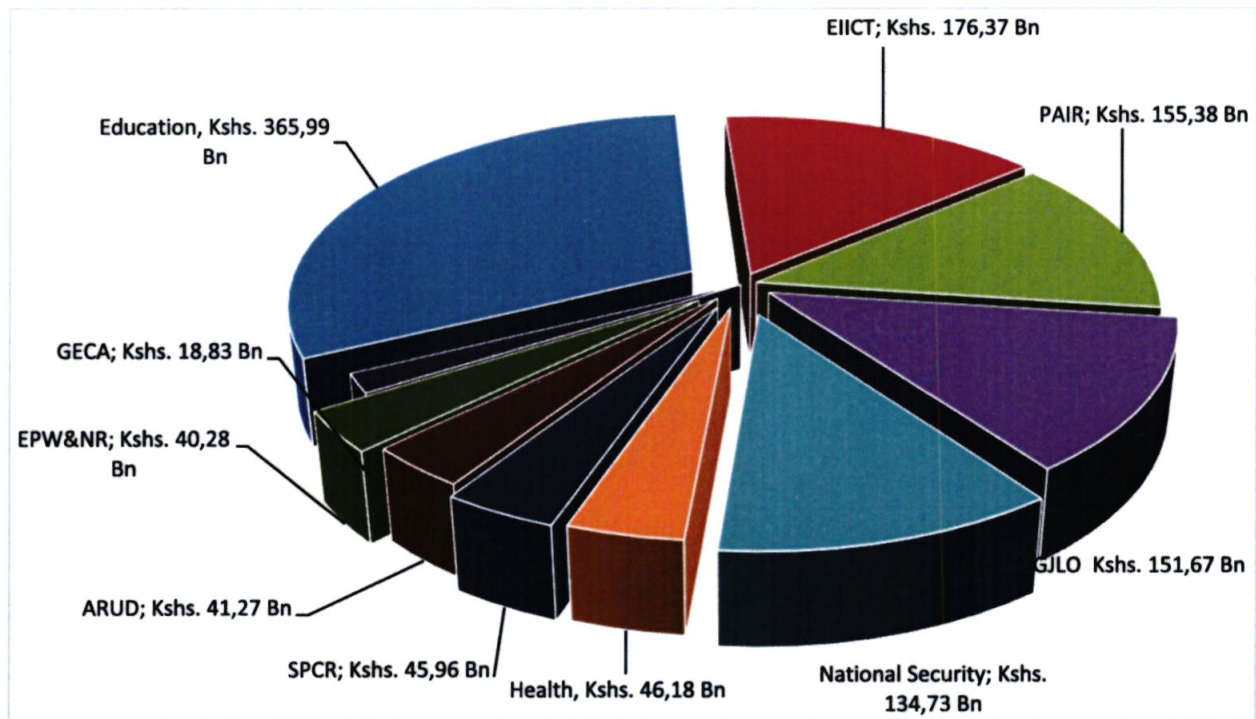
VOTE	First Six Months of FY 2025/2026 (Kshs. Bn)						First Six Months of FY 2024/2025 (Kshs. Bn)					
	Original Gross estimates	Original Net estimates	Cumulative Exchequer Issues	Cumulative Expenditure	% of Exchequer to Net Estimates	Absorption Rate (%)	Revised Gross estimates	Revised Net estimates	Exchequer Issues	Cumulative Expenditure	% Exchequer to Revised Net estimates	Absorption rate (%)
Recurrent	3,945.73	3,611.48	1,826.39	1,906.94	51	48	3,758.72	3,437.35	1,392.63	1,561.77	40	42
: MDAs	1,804.71	1,470.45	809.19	899.74	55	50	1,769.96	1,448.60	654.54	810.57	50	46
: CFS	2,141.03	2,141.03	1,017.20	1,007.20	48	47	1,988.75	1,988.75	738.09	751.20	35	38
Development	744.84	407.10	145.04	276.92	36	37	612.98	351.34	129.82	200.30	37	33
Total	4,690.57	4,018.58	1,971.43	2,183.86	49	47	4,371.70	3,788.69	1,522.45	1,762.07	40	40

Source: National Treasury, OCOB and MDAs

The total exchequer issued by the National Treasury to fund budgeted activities for the national government in the first six months of FY 2025/2026 was Kshs.1.97 trillion, representing 49 per cent of the original net estimates, compared to 40 per cent (Kshs.1.52 trillion) recorded in a similar period of FY 2024/2025. The exchequer issues comprised Kshs.145.04 billion (36 per cent of the original net estimates) for ministerial development expenditure, Kshs.809.19 billion (55 per cent of the original net estimates) for ministerial recurrent expenditure, and Kshs.1.01 trillion (47 per cent of the original estimates) to CFS.

The gross expenditure for the National Government amounted to Kshs.2.18 trillion, recording an absorption rate of 47 per cent, compared to 40 per cent (Kshs.1.76 trillion) recorded in a similar period of FY 2024/2025. Expenditure comprises ministerial development expenditure at Kshs.276.92 billion (absorption rate of 37 per cent), ministerial recurrent expenditure at Kshs.899.74 billion (absorption rate of 50 per cent), and Consolidated Fund Services at Kshs.1.01 trillion (absorption rate of 47 per cent). Figure 3.2 shows expenditure by Sector in the first six months of FY 2025/2026.

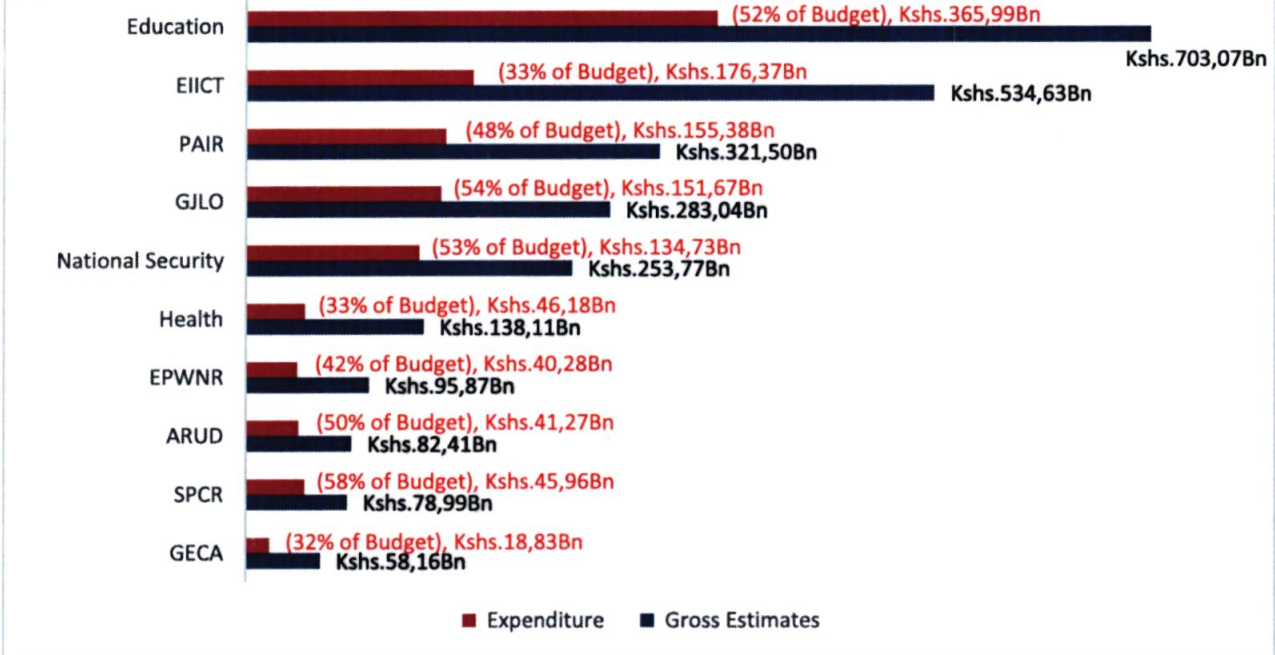
Figure 3.2: Expenditure by Sector



Source: MDAs

During the period under review, the GJLO sector recorded the highest absorption rate at 58 per cent, while the GECA Sector recorded the lowest at 32 per cent. Figure 3.3 shows the proportion of budget to expenditure by Sector in the first six months of FY 2025/2026.

Figure 3.3: Proportion of Budget to Expenditure by Sector



Source: MDAs and National Treasury

3.3. Consolidated Fund Services Budget Performance

Budget allocation to the CFS in the FY 2025/2026 amounted to Kshs.2.14 trillion, compared to Kshs.1.99 trillion allocated in the FY 2024/2025 as revised in Supplementary Estimates III. Table 3.2 summarises CFS implementation status in the first six months of FY 2025/26.

Table 3.2: CFS Budget Performance

CFS Category	First Six Months of FY 2025/26					First Six Months of FY 2024/25			
	Original Estimates (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Expenditure (Kshs. Bn)	Exchequer Issues as % of Revised Estimates	Expenditure as % of Estimates	Revised Estimates I* (Kshs. Bn)	Exchequer Issues (Kshs. Bn)	Expenditure (Kshs. Bn)	Expenditure as % of Estimates
Public Debt	1,901.39	941.61	923.14	49	49	1,741.79	653.53	666.34	38
Pensions and Gratuities	234.90	73.80	82.27	31	35	223.15	82.84	119.05	53
Salaries & Allowances and Miscellaneous Services	4.74	1.79	1.79	38	38	23.82	1.72	2.02	9
Total	2,141.03	1,017.20	1,007.20	48	47	1,988.75	738.09	787.41	37

Source: National Treasury

Total CFS expenditure in the period under review amounted to Kshs.1.01 trillion, representing 47 per cent of the CFS estimates, compared to 37 per cent (Kshs.787.41 billion) recorded in a similar period FY 2024/25. There was overall growth in CFS payments over the period, mainly due to an increase in principal payments on both external and domestic debt, amounting to Kshs.456.01 billion in the first six months of FY 2025/26, up from Kshs. 238.92 billion in the similar period of FY 2024/25.

3.3.1 Public Debt

As of 31 December 2025, the Public debt stock stood at Kshs.12.29 trillion, comprising Kshs.5.46 trillion owed to external lenders (44 per cent) and Kshs.6.82 trillion due to domestic lenders (56 per cent). Table 3.3 represents the public debt position as of 31 December 2025.

Table 3.3: Public and Publicly Guaranteed Debt Position

Category	As of 30 June, 2025 (Kshs. Bn)	First Six Months of FY 2025/26				As of 31 st December, 2025 (Kshs. Bn)	Percentage Change (%)	Composition (%) of Loan Portfolio
		Loans disbursed (Kshs. Bn)	Loans Principal Paid (Kshs. Bn)	Loans Interest Paid -Excluding Overdraft (Kshs. Bn)	Loans Commitment fees, Penalties & Other Charges Paid (Kshs. Bn)			
External Debt								
Bilateral	1,106.36	6.18	71.36	20.76	2.19	1,062.52	-4	9
Multilateral	3,045.39	31.88	34.10	26.21	0.37	3,034.03	(0.4)	25
Commercial Banks	1,322.29	202.45	166.89	55.28	0.08	1,350.93	2	11
Suppliers Credit	14.42	-	-	-	-	14.49	(< 1)	0.5

Category	As of 30 June, 2025 (Kshs. Bn)	First Six Months of FY 2025/26				As of 31 st December, 2025 (Kshs. Bn)	Percentage Change (%)	Composition (%) of Loan Portfolio
		Loans disbursed (Kshs. Bn)	Loans Principal Paid (Kshs. Bn)	Loans Interest Paid -Excluding Overdraft (Kshs. Bn)	Loans Commitment fees, Penalties & Other Charges Paid (Kshs. Bn)			
Sub-Total External Debt	5,488.46	240.51	272.35	102.25	2.64	5,461.97	(< 1)	44
Domestic Debt		Net Change						
Treasury Bills and Bonds	6,146.88	506.55				6,653.43	8	54
General Government	467.49	22.91				490.40	5	4
Non-financial Corporations	128.34	(9.08)				119.14	-7	1
Financial Corporations	4,819.75	427.58				5,247.31	9	43
Non-Profit Institutions	53.80	2.67				56.47	5	< 1
Non-Resident	279.73	31.54				311.27	11	3
Household	397.77	31.06				428.83	8	3
Other Domestic Debt	164.31	7.87				172.18	5	1
Overdraft	67.63	10.60				78.23	16	1
Pre-1997 Government Overdraft	16.12	(0.56)				15.57	-3	<1
IMF SDR* Funds On-Lent to Government	80.56	(2.18)				78.38	-3	1
Sub-Total Domestic Debt	6,311.19	514.42				6,825.61	8	56
Total	11,799.65					12,287.58	4	100

Source: National Treasury

The public debt stock increased by 4 per cent from Kshs.11.80 trillion as of 30 June 2025 to Kshs.12.29 trillion as of 31 December 2025. External debt declined by 0.5 per cent due to repayments, while domestic debt recorded 8 per cent growth attributable to increased borrowing through Treasury bills and bonds in the domestic market. Table 3.4 shows the effect of foreign exchange on external public debt.

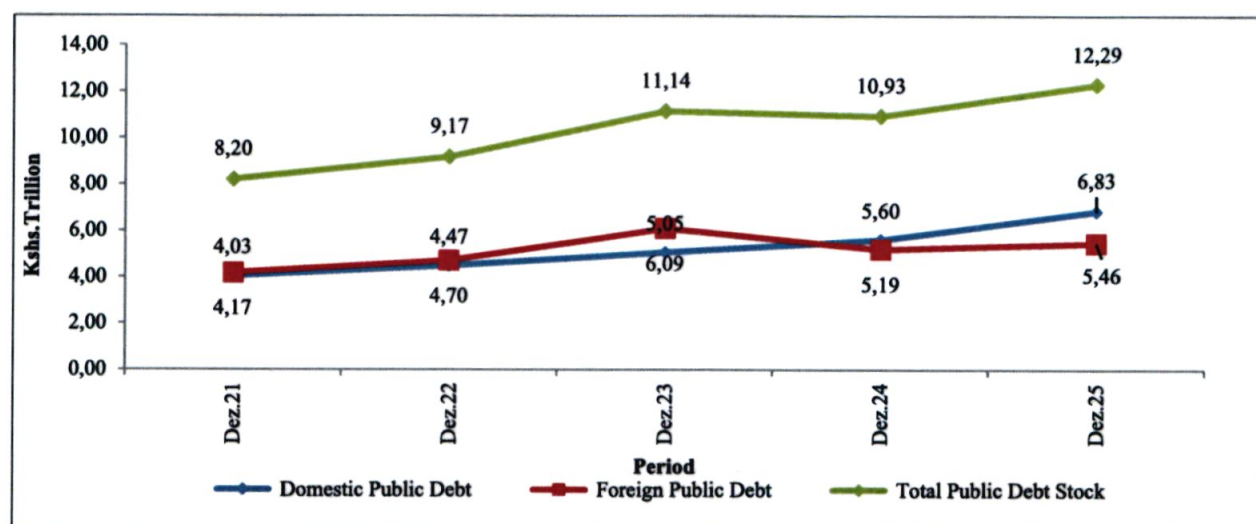
Table 3.4: Foreign Exchange Effect on External Public Debt Stock

External Debt (PPG) in USD		USD Exchange Rate	External Debt (PPG) in Kshs
a		b	c
(1)	41,732,525,225	June 2025 = 129.2343	5,393,273,684,685
(2)	41,732,525,225	December 2025 = 129.0101	5,383,917,252,543
Change in Public Debt Portfolio = (2-1)			(9,356,432,155)
% Change in Public Debt Portfolio			-0.2%

Source: National Treasury

Figure 3.4 illustrates the trend in public debt stock from 31 December 2022 to 31 December 2025.

Figure 3.4: Trend in Public Debt Stock



Source: National Treasury

The allocation towards servicing the public debt in FY 2025/2026 amounted to Kshs.1.90 trillion, representing 89 per cent of the CFS budgetary allocation, compared to revised estimates of Kshs.1.74 trillion allocated in the FY 2024/2025. This comprised Kshs.803.70 billion for principal redemption and Kshs.1.10 trillion for interest payments. Table 3.5 shows the public debt budget performance for the first six months of FY 2025/2026.

Table 3.5: Public Debt Budget Performance

Debt Category	Original Estimates (Kshs. Bn)			Exchequer Issues (Kshs. Bn)	Loan Expenditure in the First Half of FY 2025/26 (Kshs. Bn)			Exchequer Issues as % of Original Estimates	Expenditure as % of Estimates
	Loan Principal	Loan Interest	Total		Principal	Interest & other charges -Excluding Overdraft (Kshs. Bn)	Total		
External Debt	340.19	246.27	586.46	377.24	272.35	104.89	377.24	64	64
Bilateral	340.19	246.27	586.46	377.24	71.36	22.95	94.31	64	64
Multilateral					34.10	26.58	60.68		
Commercial Banks					166.89	55.36	222.25		
Domestic Debt	463.51	851.42	1,314.93	545.35	183.66	362.24	545.90	41	42
Short-term borrowing (Treasury Bills)	200.00	90.22	290.22	545.35	183.66	362.24	545.90	41	42
Government Overdraft	-	12.83	12.83						
Commission to CBK	-	3.00	3.00						
Pre-1997 Government Overdraft	1.11	0.58	1.69						
Bonds and Other Loans	252.40	744.79	997.19						

Debt Category	Original Estimates (Kshs. Bn)			Exchequer Issues (Kshs. Bn)	Loan Expenditure in the First Half of FY 2025/26 (Kshs. Bn)			Exchequer Issues as % of Original Estimates	Expenditure as % of Estimates
	Loan Principal	Loan Interest	Total		Principal	Interest & other charges -Excluding Overdraft (Kshs. Bn)	Total		
IMF On-lent loan(s)	10.00	-	10.00	-	-	-	-	-	-
Total	803.70	1,097.69	1,901.39	922.69	456.01	467.13	923.14	49	49

Source: National Treasury

Total expenditure on public debt in the first six months of FY 2025/2026 amounted to Kshs.923.14 billion, representing 49 per cent of the approved estimates, compared to Kshs.666.34 billion (35 per cent) recorded in a similar period of FY 2024/2025. The increase is mainly attributed to the settlement of principal payments for both external and domestic debts, amounting to Kshs.456.01 billion, compared to Kshs.238.92 billion paid in a similar period in FY 2024/2025.

External debt servicing amounted to Kshs.377.24 billion, equivalent to 64 per cent of the approved estimates, compared to 39 per cent of the approved estimates (Kshs.231.29 billion) settled in a similar period of FY 2024/2025 and comprising Kshs.272.35 billion on principal payments, Kshs.102.25 billion on interest payments, Kshs.548.73 million on commitment fees, and Kshs.2.09 billion on other charges. The growth in external debt servicing was largely due to buy back of 2028 Eurobond at a premium (Kshs.86.29 billion). The total domestic debt payment was Kshs.545.90 billion, consisting of Kshs.183.66 billion and Kshs.362.24 billion for principal and interest payments, respectively.

3.3.2 Overdraft Facility

The overdraft facility is a short-term borrowing facility for the Government to cover temporary cash shortfalls. It is repayable within twelve months. Kenya's Government overdraft is administered by the Central Bank of Kenya (CBK). It is restricted to a maximum of five percent of the most recently audited revenues and is expected to be paid off by the end of the financial year as specified in Section 15 (3) of the PFM Act.

In the period under review, the overdraft limit stood at Kshs.97.05 billion and was charged an average interest rate of 9.41 per cent per annum on the amount outstanding at the end of each month. In the first six months of FY 2025/2026, the total charge on the overdraft facility was Kshs.1.58 billion, as shown in Table 3.6.

Table 3.6: Charges on Overdraft Facility

Month	First Six Months of FY 2025/26, (Kshs.)	First Six Months of FY 2024/25, (Kshs.)	Variance in Per Cent
	a	b	c=(a-b)/b*100
July	431,302,964	758,402,998	-43
August	215,587,707	596,320,149	-64
September	50,576,192	569,797,563	-91
October	173,337,989	488,108,426	-64
November	309,428,744	591,928,539	-48

Month	First Six Months of FY 2025/26, (Kshs.)	First Six Months of FY 2024/25, (Kshs.)	Variance in Per Cent
	a	b	c=(a-b)/b*100
December	396,988,684	479,333,516	-17
Total	1,577,222,280	3,483,891,191	-55

Source: National Treasury

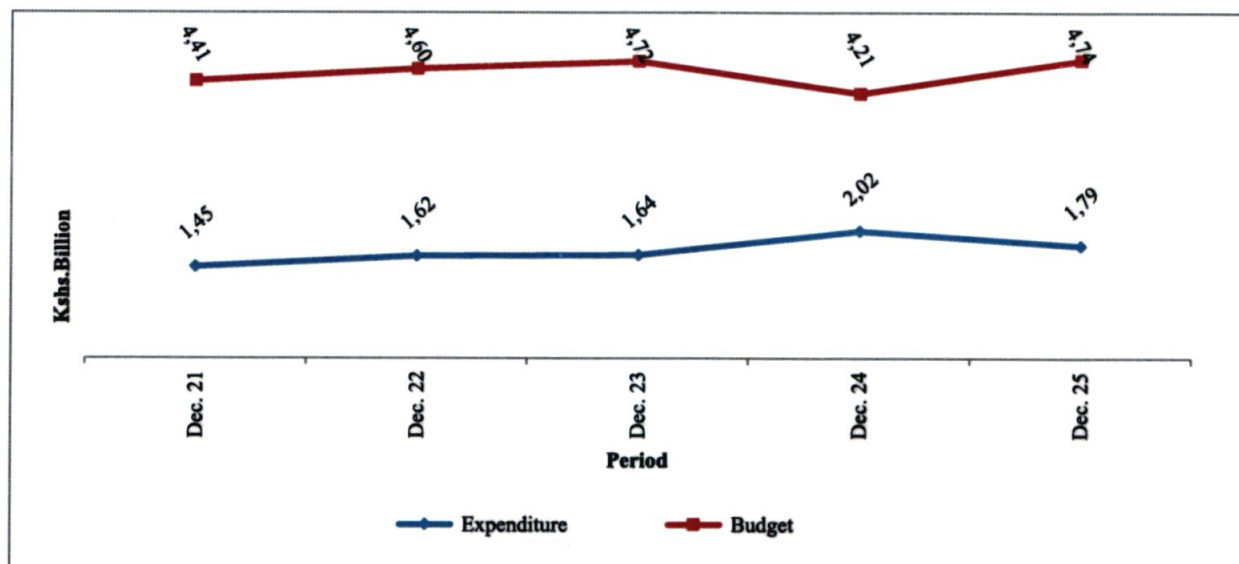
The decline in overdraft interest payments during the reporting period, compared to a similar period in FY 2024/25, was primarily due to implementation of the Treasury Single Account (TSA) System that commenced in July 2025 and a drop in CBK's interest rates, which stood at 9 per cent in December 2025, down from 11.25 per cent in December 2024.

3.3.3 Salaries, Allowances, and Miscellaneous Services

The allocations for Salaries and allowances and Miscellaneous Services (SAM) in the FY 2025/2026 amounted to Kshs.4.74 billion, compared to Kshs.4.21 billion allocated in the FY 2024/25 in Supplementary Estimates I approved in August 2024 and later revised to Kshs.23.82 billion in Supplementary Estimates III in June 2025.

The total expenditure towards SAM in the first six months of FY 2025/26 was Kshs.1.79 billion, representing 38 per cent of the annual estimates, compared to Kshs.2.02 billion (49 per cent) recorded in a similar period of FY 2024/2025. Figure 3.5 shows the budgetary allocations and expenditure trends for Salaries, Allowances, and Miscellaneous Services for the first six months from FY 2021/2022 to FY 2025/2026.

Figure 3.5: Trend in Salaries, Allowances, and Miscellaneous Services



Source: National Treasury

Table 3.7 presents the SAM budget performance for the first six months of FY 2025/2026.

Table 3.7: Salaries, Allowances, and Miscellaneous Budget Performance

Name of the Office	First Six Months of FY 2025/26				First Six Months of FY 2024/25		
	Original Estimates (Kshs.)	Exchequer (Kshs.)	Expenditure (Kshs.)	Budget Performance (%)	Revised Estimates (Kshs.)	Expenditure (Kshs.)	Budget Performance (%)
Salaries & Allowances							

Name of the Office	First Six Months of FY 2025/26				First Six Months of FY 2024/25		
	Original Estimates (Kshs.)	Exchequer (Kshs.)	Expenditure (Kshs.)	Budget Performance (%)	Revised Estimates (Kshs.)	Expenditure (Kshs.)	Budget Performance (%)
Office of the Attorney General	11,574,400	5,742,000	5,742,000	50	17,324,400	8,436,818	49
Director of Public Prosecutions	9,510,132	4,755,114	4,755,114	50	9,510,132	4,655,114	49
The Judicial Service Commission	3,656,204,200	1,391,534,280	1,391,534,280	38	3,113,064,590	1,588,876,022	51
Auditor General	11,588,800	5,742,000	5,742,000	50	11,586,400	5,792,000	50
Public Service Commission	76,514,228	36,719,272	36,719,272	48	120,514,228	37,707,114	31
Teachers Service Commission	96,725,530	37,257,114	37,257,114	39	78,014,228	37,707,114	48
Ethics and Anti-Corruption Commission	19,990,000	9,870,000	9,870,000	49	19,995,200	10,120,000	51
Kenya National Commission on Human Rights	70,879,241	23,874,436	23,874,436	34	50,886,542	21,331,114	42
Commission on Administrative Justice	27,986,228	13,160,049	13,160,049	47	43,251,330	30,074,973	70
National Gender & Equality Commission	42,662,228	21,081,114	21,081,114	49	62,443,470	33,624,578	54
National Cohesion & Integration Commission	123,158,882	22,409,188	22,409,188	18	58,815,296	29,369,114	50
Commission on Revenue Collection	67,426,228	33,213,114	33,213,114	49	67,426,228	33,613,114	50
Salaries & Remuneration Commission	93,670,128	41,751,114	41,751,114	45	102,364,994	58,495,700	57
National Land Commission	140,224,882	27,704,205	27,704,205	20	75,454,228	37,657,114	50
Controller of Budget	9,560,232	4,755,114	4,755,114	50	9,560,232	4,805,114	50
National Police Service Commission	54,250,228	22,132,284	22,132,284	41	137,794,108	27,105,221	20
Independent Electoral & Boundaries Commission	88,661,824	32,572,003	32,572,003	37	44,330,913	-	0
Sub-Total	4,600,587,391	1,734,272,401	1,734,272,401	38	4,022,336,519	1,969,370,224	49
Office of the President / Deputy President:	42,439,881	8,662,500	8,662,500	38	36,051,256	8,662,500	41
(a) President							
(b) Deputy President		7,363,128	7,363,128			6,135,940	
(a) Former Presidents	22,679,127	6,583,500	6,583,500	44	22,679,127	6,583,500	44
(b) Former First Lady		3,291,750	3,291,750			3,291,750	

Name of the Office	First Six Months of FY 2025/26				First Six Months of FY 2024/25		
	Original Estimates (Kshs.)	Exchequer (Kshs.)	Expenditure (Kshs.)	Budget Performance (%)	Revised Estimates (Kshs.)	Expenditure (Kshs.)	Budget Performance (%)
Sub-Total	65,119,008	25,900,878	25,900,878	40	58,730,383	24,673,690	42
Total Salaries and Allowances	4,665,706,399	1,760,173,279	1,760,173,279	38	4,081,066,902	1,994,043,914	49
Employer Contribution to Housing Levy	68,000,000	25,842,915	25,842,915	38	53,000,000	27,967,742	53
Employer Contribution to N.S.S. F	3,000,000	1,014,040	1,014,040	34	3,000,000	922,320	31
Total Miscellaneous Services	71,000,000	26,856,955	26,856,955	38	56,000,000	28,890,062	52
Grand Total	4,736,706,399	1,787,030,234	1,787,030,234	38	4,137,066,902	2,022,933,976	49

Source: National Treasury

Analysis of the SAM performance shows that the National Cohesion and Integration Commission, the National Land Commission and the Kenya National Commission on Human Rights utilized 18 per cent, 20 per cent and 34 per cent, respectively, of their budgets in the first six Months of FY 2025/26, which was below the reporting period's target of 50 per cent on a linear assumption. This was primarily occasioned by vacant offices arising from the expiry of the term of the chairpersons and/ or members of the affected Commissions.

3.3.4 Guaranteed Debt

As of 31 December 2025, the guaranteed debt stock stood at Kshs.73.51 billion, compared to Kshs.83.24 billion as of 30 June 2025. The change in guaranteed debt was due to repayments by Kenya Electricity Generating Company (KenGen) and Kenya Ports Authority (KPA) and exchange rate movements. Table 3.8 lists guaranteed loans as of 31 December 2025.

Table 3.8: List of Guaranteed Loans as of 31 December 2025

Classification				Loan portfolio as of 30 June 2025 (Kshs. Mn)	First six Months of FY 2025/26		Loan portfolio as of 31 st December 2025 (Kshs. Mn)
Agency	Year	Purpose of the loan	Creditor		Loan Disbursements (Kshs. Mn)	Expenditure on Loans (Principal) (Kshs. Mn)	
Kenya Airways	2017	Kenya Airways Guarantee (for Local Banks)	MTC Trust & Corporate Services Ltd (Security Agent for Local Banks)	9,689.61	-	-	9,672.80
Kenya Electricity Generating Company	1997	Sondu Miriu Hydropower Project	Government of Japan	607.69	-	-	417.96
	2004	Sondu Miriu Hydropower II		5,906.77	-	-	5,274.23

Classification				Loan portfolio as of 30 June 2025 (Kshs. Mn)	First six Months of FY 2025/26		Loan portfolio as of 31 st December 2025 (Kshs. Mn)
Agency	Year	Purpose of the loan	Creditor		Loan Disburse- ments (Kshs. Mn)	Expenditure on Loans (Princi- pal) (Kshs. Mn)	
	2007	Sondu Miriu Hydropower Project Sangoro Power Plant		2,798.23	-	-	2,507.78
	2010	Olkaria 1 Unit 4 and 5 Geothermal Pow- er Plant Olkaria		16,107.44	-	-	14,141.72
	2011	Rehabilitation and Upgrade of the Geothermal Plant Olkaria	Government of the Federal Republic of Germany -GiZ	791.31	-	-	395.07
	2021	DSSI Japan for Ken- Gen Loans Phase I	Government of Japan	526.08	-	-	361.83
	2021	DSSI Japan for Ken- Gen Loans Phase II		654.66	-	-	480.28
Kenya Ports Authority	2007	Mombasa Port Development Pro- gramme	Government of Japan	17,445.73	-	-	15,356.50
	2015	Kenya Port Devel- opment Project- Phase II		27,347.24	-	-	24,645.39
	2021	DSSI Japan -Kenya Ports Authority) – Phase I		162.63	-	-	111.85
	2021	DSSI Japan -Kenya Ports Authority- Phase II		203.27	-	-	149.13
Total				83,240.67	-	-	73,514.54

Source: National Treasury

There was no budget allocation for settling guaranteed loans in FY 2025/2026.

3.3.5 Pensions and Gratuities

The allocation for Pensions and gratuities for FY 2025/2026 amounted to Kshs.234.90 billion, compared to Kshs.223.15 billion allocated in FY 2024/2025. It comprised Ordinary Pensions of Kshs.100.32 billion, Com-muted Pensions and Gratuities of Kshs.93.50 billion, Other Pension Schemes of Kshs.6.63 billion, and the Pub-lic Service Superannuation Scheme at Kshs.34.44 billion.

Total expenditure towards Pensions and Gratuities in the first six months of FY 2025/2026 stood at Kshs.82.27 billion, representing 35 per cent of the annual gross estimates, compared to 53 per cent (Kshs.119.05 billion), recorded in a similar period of FY 2024/2025. Table 3.9 shows performance for various pension categories in the first six months of FY 2025/2026.

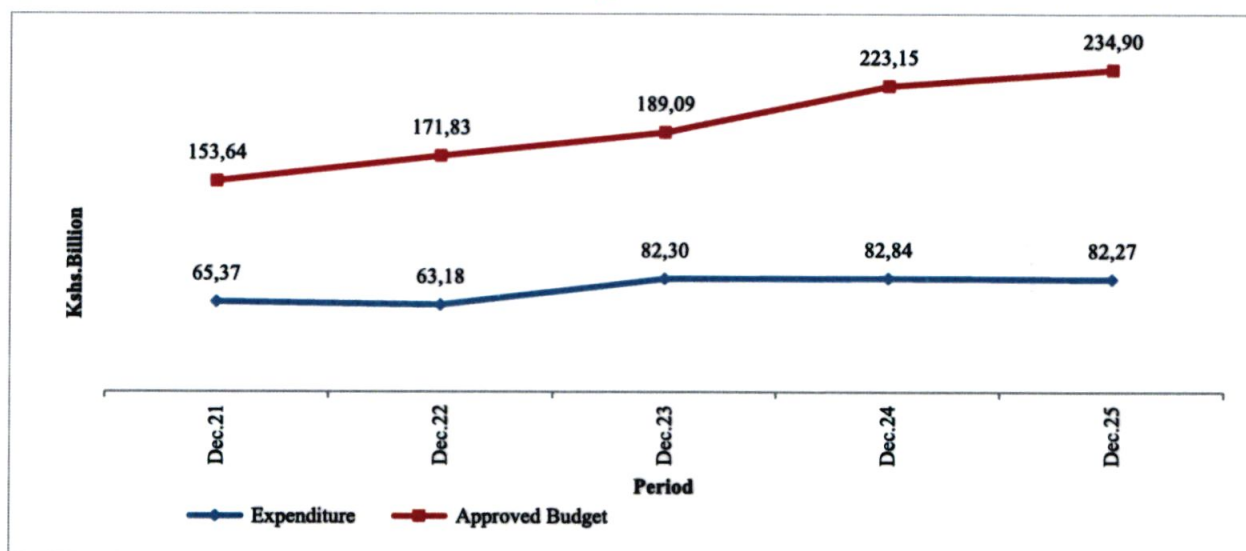
Table 3.9: Pension and Gratuities Budget Performance

Category for Pensions and Gratuities	First Six Months of FY 2025/26				First Six Months of FY 2024/25			
	Original Estimates (Kshs. Mn)	Exchequer Issued (Kshs. Mn)	Expenditure (Kshs. Mn)	Budget Performance %	Revised Net Estimates (Kshs. Mn)	Exchequer Issued (Kshs. Mn)	Expenditure (Kshs. Mn)	Budget Performance %
Ordinary Pension	100,323.79	60,793.54	69,266.21	35	93,776.15	69,457.33	102,894.10	55
Commuted Pension	93,501.29				85,761.82			
Other Pension Schemes	6,631.10				6,632.10			
Public Service Superannuation Scheme	34,442.26	13,008.30	13,008.30	38	36,976.71	13,381.32	16,160.24	44
Total	234,898.45	73,801.84	82,274.51	35	223,146.78	82,838.65	119,054.34	53

Source: National Treasury

Figure 3.6 shows the pensions and gratuities budget performance trend from 31 December 2021 to 31 December 2025.

Figure 3.6: Trend in Pensions and Gratuities Budget Performance



Source: National Treasury

Analysis of pensions and gratuities allocation shows growth in budgetary allocation over the five years, implying additional resource requirements from the Consolidated Fund, further increasing pressure on the tight fiscal space.

3.4. Ministries, Departments, and Agencies Expenditure by Economic Classification

3.4.1 Introduction

This section presents an analysis of the MDAs' expenditure by economic classification for the first six months of FY 2025/2026 of both development and recurrent expenditure. The development expenditure is disaggregated into major economic items, including: Capital Transfers to Semi-Autonomous Government Agencies (SAGAs), Civil Works and Construction of Residential and Non-Residential Buildings, Refurbishment of Buildings and Infrastructure, Purchase of Specialised Plant, Equipment, and Machinery, and Pre-Feasibility Studies.

Conversely, the major economic items for recurrent expenditure include: Compensation to Employees, Use of Goods and Services, and Current Transfer to SAGAs. The use of Goods and Services is further disaggregated into specific expenditure items, including: Travelling, Printing and Advertising; Rentals and Rates for non-residential buildings; Training; Hospitality; Maintenance expenses for motor vehicles and other assets.

3.4.2 Ministries, Departments, and Agencies Development Expenditure Analysis

In FY 2025/26, the gross allocations towards Ministerial development activities amounted to Kshs.774.84 billion, compared to Kshs.612.98 billion allocated in FY 2024/2025. Gross ministerial development expenditure in the first six months amounted to Kshs.276.92 billion, comprising Kshs.273.48 billion paid expenditures and Kshs.4.61 billion accrued expenditures), recording an absorption rate of 37 per cent, compared to 31 per cent (Kshs.200.35 billion) recorded in a similar period of FY 2024/2025. Table 3.10 shows the development expenditure analysis by MDAs for the reporting period.

Table 3.10: Breakdown of Development Expenditure by MDAs (Kshs. Million)

MINISTRY/ STATE DEPARTMENT/ AGENCY	Capital Transfers	Construction of Non-residential Buildings (Offices, Schools, Hospitals, etc.)	Refurbishment of Buildings/ Infrastructure and Civil Works	Construction of Residential (Including Hostels)	Construction and Civil Works	Purchase of Specialised Plant, Equipment and Machinery	Pre-Feasibility and Appraisal Studies	Other Expenses	Total Paid Expenses	Total Accrued Expenses	Gross Expenditure	Appropriations in Aid (A-I-A)	Net Expenditure
Executive Office of the President	-	110.34	-	-	110.00	0.33	-	256.83	477.50	9.95	487.45	-	487.45
Office of the Deputy President	-	-	-	-	-	-	-	8.01	8.01	12.04	20.06	-	20.06
State House	-	2.67	405.18	-	-	-	-	15.13	422.98	51.32	474.30	-	474.30
State Department for Correctional Services	-	133.07	5.19	37.55	-	5.78	-	-	181.59	5.78	187.37	-	187.37
State Department for Immigration and Citizen Services	-	11.73	96.75	-	-	4,484.83	-	2,183.96	6,777.27	763.48	7,540.75	-	7,540.75
National Police Service	-	-	-	-	-	-	-	359.41	359.41	263.34	622.74	-	622.74
State Department for Internal Security & National Administration	-	-	-	256.20	-	3,400.00	-	-	3,656.20	-	3,656.20	-	3,656.20
State Department for Devolution	150.39	-	-	-	-	-	-	15.63	166.01	84.94	250.95	-	250.95
State Department for Special Programmes	82.80	-	-	-	-	-	-	-	82.80	-	82.80	-	82.80
State Department for ASALs and Regional Development	1,471.18	-	-	-	-	-	-	2.04	1,473.22	-	1,473.22	-	1,473.22
Ministry of Defence	825.71	-	-	-	-	-	-	-	825.71	-	825.71	275.71	550.00
State Department for Vocational and Technical Training	-	-	-	131.83	-	-	-	1,328.52	1,460.35	51.51	1,511.86	442.76	1,069.10
State Department for Higher Education and Research	1,518.37	-	-	-	-	-	-	-	1,518.37	-	1,518.37	16.28	1,502.09
State Department for Basic Education	5,256.58	-	-	-	-	-	-	116.76	5,373.34	1,544.27	6,917.61	129.08	6,788.53

MINISTRY/ STATE DEPARTMENT/ AGENCY	Capital Trans- fers	Construction of Non-residential Buildings (Of- fices, Schools, Hospitals, etc.)	Refurbish- ment of Buildings/ Infrastruc- ture and Civil Works	Construc- tion of Residential (Including Hostels)	Construc- tion and Civil Works	Purchase of Special- ised Plant, Equipment and Ma- chinery	Pre-Feasi- bility and Appraisal Studies	Other Expenses	Total Paid Expenses	Total Accrued Expenses	Gross Ex- penditure	Appro- priations in Aid (A-1-A)	Net Expen- diture
The National Treasury	15,772.45	-	-	-	-	-	-	2,390.86	18,163.31	139.26	18,302.57	28.51	18,274.06
State Department of Economic Planning	29,795.19	-	-	-	-	-	-	3.67	29,798.87	-	29,798.87	-	29,798.87
State Department for Public Investments and Assets Manage- ment	179.28	-	-	-	-	-	-	-	179.28	166.77	346.05	-	346.05
State Department for Medical Services	1,971.35	229.52	-	-	-	221.38	-	844.86	3,267.12	28.59	3,295.71	-	3,295.71
State Department for Public Health and Professional Standards	1,620.94	-	-	-	-	-	-	-	1,620.94	25.38	1,646.32	-	1,646.32
State Department of Roads	33,790.71	17.57	-	-	-	-	-	792.58	34,600.86	5.28	34,606.15	6,840.42	27,765.72
State Department of Transport	-	-	31.94	-	-	-	7.95	8,535.83	8,575.71	28.29	8,604.00	6,796.36	1,807.64
State Department for Shipping and Mari- time Affairs	171.20	-	-	-	-	-	-	-	171.20	-	171.20	0.30	170.90
State Department for Housing and Urban Development	-	-	200.31	-	53,869.96	-	1,367.00	3,246.39	58,683.66	201.93	58,885.59	52,947.92	5,937.66
State Department for Public Works	-	-	-	-	25.00	-	1.89	-	26.89	0.60	27.49	-	27.49
State Department for Aviation and Aero- space Development	165.60	-	-	-	-	-	-	-	165.60	-	165.60	-	165.60
State Department for Irrigation	2,719.25	-	-	-	-	-	-	-	2,719.25	156.89	2,876.14	168.77	2,707.37
State Department for Water and Sanitation	17,022.55	-	119.61	-	-	-	-	-	17,142.17	8.31	17,150.48	5,680.02	11,470.46

MINISTRY/ STATE DEPARTMENT/ AGENCY	Capital Transfers	Construction of Non-residential Buildings (Offices, Schools, Hospitals, etc.)	Refurbishment of Buildings/ Infrastructure and Civil Works	Construction of Residential (Including Hostels)	Construction and Civil Works	Purchase of Specialised Plant, Equipment and Machinery	Pre-Feasibility and Appraisal Studies	Other Expenses	Total Paid Expenses	Total Accrued Expenses	Gross Expenditure	Appropriations in Aid (A-I-A)	Net Expenditure
State Department for Lands and Physical Planning	2,115.30	37.32	10.00	-	-	-	-	110.85	2,273.47	-	2,273.47	523.21	1,750.26
State Department for Information Communications, Technology & Digital Economy	2,770.33	-	-	-	-	1.86	-	547.40	3,319.59	187.05	3,506.65	1,166.30	2,340.35
State Department for Broadcasting & Telecommunications	86.94	-	-	-	-	-	-	1.29	88.23	6.38	94.62	-	94.62
State Department for Sports	9,167.05	-	-	-	-	-	-	-	9,167.05	-	9,167.05	9,167.05	-
State Department for Culture and Heritage	5.00	-	-	-	-	-	-	-	5.00	-	5.00	-	5.00
State Department for Youth Affairs and the Arts	9.80	-	1.11	-	-	-	-	213.49	224.40	-	224.40	75.88	148.52
State Department for Energy	12,323.35	-	16.98	-	8,377.27	-	283.87	12.50	21,013.97	71.67	21,085.65	20,723.61	362.03
State Department for Livestock Development	1,093.16	-	-	-	-	277.97	-	1,341.84	2,712.97	-	2,712.97	500.00	2,212.97
State Department for Blue Economy and Fisheries	4,517.32	-	-	-	-	-	-	-	4,517.32	-	4,517.32	323.75	4,193.58
State Department for Crop Development	13,391.75	34.81	335.41	-	334.01	0.05	1.42	1,557.38	15,654.84	269.48	15,924.32	731.69	15,192.62
State Department for Cooperatives	2,727.94	-	-	-	-	-	-	3.39	2,731.33	0.10	2,731.43	-	2,731.43
State Department for Trade	149.92	-	-	-	-	-	-	-	149.92	0.75	150.68	-	150.68
State Department for Industry	400.00	-	-	-	-	-	92.43	36.33	528.76	-	528.76	-	528.76

MINISTRY/ STATE DEPARTMENT/ AGENCY	Capital Transfers	Construction of Non-residential Buildings (Offices, Schools, Hospitals, etc.)	Refurbishment of Buildings/ Infrastructure and Civil Works	Construction of Residential (Including Hostels)	Construction and Civil Works	Purchase of Specialised Plant, Equipment and Machinery	Pre-Feasibility and Appraisal Studies	Other Expenses	Total Paid Expenses	Total Accrued Expenses	Gross Expenditure	Appropriations in Aid (A-I-A)	Net Expenditure
State Department for Micro, Small and Medium Enterprises Development	733.39	-	-	-	-	-	108.02	-	841.41	-	841.41	-	841.41
State Department for Investment Promotion	905.51	-	-	-	-	-	24.35	19.49	949.35	-	949.35	-	949.35
State Department for Labour and Skills Development	330.96	-	-	-	-	1.26	-	57.10	389.32	-	389.32	-	389.32
State Department for Social Protection and Senior Citizen Affairs	-	-	-	-	-	-	-	89.40	89.40	1.10	90.49	-	90.49
State Department for Children Services	-	-	-	-	28.28	-	-	-	28.28	-	28.28	-	28.28
State Department for Mining	-	-	-	-	-	-	-	2.56	2.56	-	2.56	-	2.56
State Department for Petroleum	290.00	-	-	-	-	143.56	412.17	466.48	1,312.22	325.72	1,637.94	1,311.03	326.92
State Department for Tourism	687.72	-	1.36	-	-	2.18	6.00	-	697.26	-	697.26	-	697.26
State Department for Wildlife	465.00	-	-	-	-	14.81	-	1.50	481.31	8.01	489.32	-	489.32
State Department for Gender and Affirmative Action	2,000.00	-	-	-	-	-	-	4.84	2,004.84	29.29	2,034.13	-	2,034.13
State Department for Public Service	574.70	-	27.11	-	-	26.90	0.97	-	629.68	8.23	637.91	8.23	629.68
The State Law Office	25.00	-	49.44	-	-	-	-	-	74.44	63.84	138.29	-	138.29
The Judiciary	146.75	-	-	-	-	33.08	-	-	179.83	-	179.83	-	179.83
Ethics and Anti-Corruption Commission	-	-	133.07	-	-	-	-	-	133.07	-	133.07	-	133.07

MINISTRY/ STATE DEPARTMENT/ AGENCY	Capital Transfers	Construction of Non-residential Buildings (Offices, Schools, Hospitals, etc.)	Refurbishment of Buildings/ Infrastructure and Civil Works	Construction of Residential (Including Hostels)	Construction and Civil Works	Purchase of Specialised Plant, Equipment and Machinery	Pre-Feasibility and Appraisal Studies	Other Expenses	Total Paid Expenses	Total Accrued Expenses	Gross Expenditure	Appropriations in Aid (A-I-A)	Net Expenditure
Office of the Director of Public Prosecutions	-	-	-	-	-	-	-	4.03	4.03	-	4.03	-	4.03
State Department for Environment and Climate Change	16.00	-	-	-	9.31	83.03	-	413.76	522.10	-	522.10	-	522.10
State Department for Forestry	1,80.97	-	-	-	-	-	-	-	1,807.97	88.61	1,896.58	767.49	1,129.09
National Land Commission	300.00	-	-	-	-	-	-	39.80	339.80	-	339.80	-	339.80
Independent Electoral and Boundaries Commission	-	15.00	-	-	-	-	-	-	15.00	-	15.00	-	15.00
Parliamentary Joint Services	-	351.50	97.68	-	-	435.49	-	599.99	1,484.65	4.15	1,488.80	-	1,488.80
Teachers Service Commission	-	-	-	-	-	-	-	17.32	17.32	-	17.32	-	17.32
Auditor General	-	-	-	-	-	-	-	20.93	20.93	-	20.93	-	20.93
Total	169,554.46	943.52	1,531.14	425.58	62,753.84	9,132.51	2,306.06	25,662.16	272,309.27	4,612.32	276,921.59	108,624.38	168,297.21

Source: MDAs and National Treasury

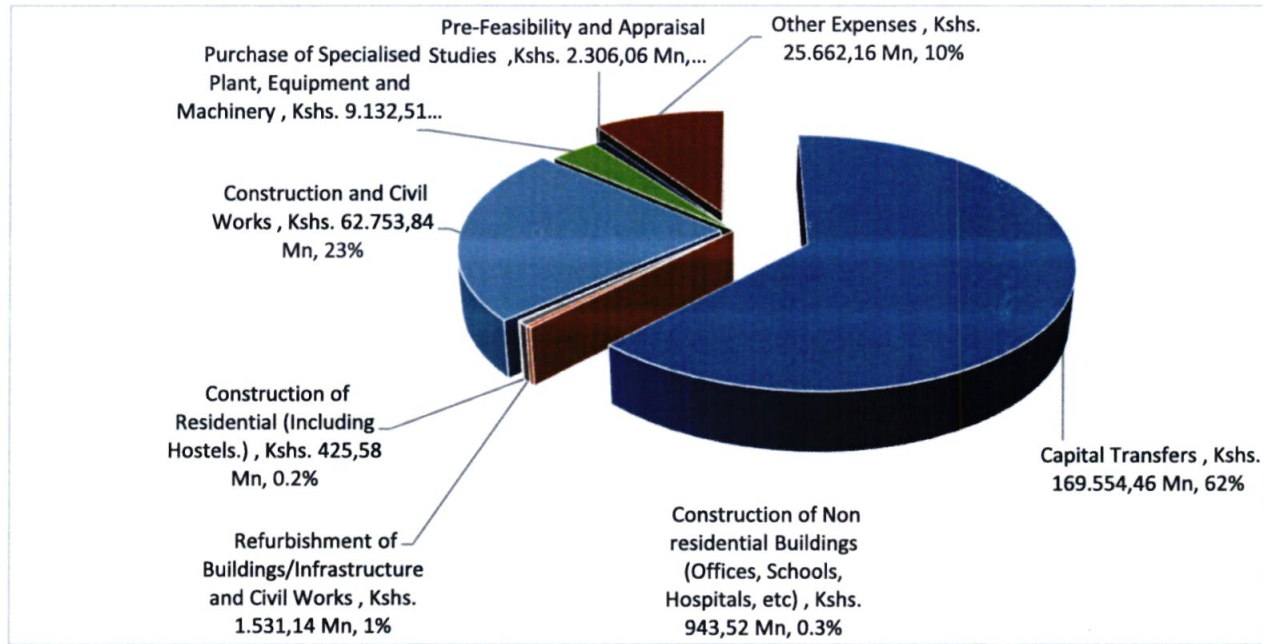
Analysis of MDAs’ development expenditure by economic classification shows that the highest spending category was Capital Transfers to SAGAs at Kshs.169.55 billion, representing 62 per cent of the gross development expenditure. Capital Transfers may take the form of subsidies, grants, or direct transfers to SAGAs, intended to complement activities and mandates executed on behalf of parent ministries. A summary of the Capital Transfers is annexed to this report.

Construction of Civil Works recorded Kshs.62.75 billion, the second-highest spending category, representing 23 per cent, with the State Department for Housing and Urban Development recording the highest at Kshs.53.87 billion. Other budget items with significant expenses include the purchase of Specialised Plant, Equipment and Machinery at Kshs.9.1 billion.

Further analysis shows that the State Department for Roads recorded the highest Capital Transfers at Kshs.33.79 billion, representing 20 per cent of the total Capital Transfers, and the State Department for Economic Planning recorded Kshs.29.80 billion, representing 18 per cent of the total Capital Transfers.

Figure 3.7 shows the composition of MDAs’ development expenditure for the first six months of FY 2025/2026.

Figure 3.7: Breakdown Summary of MDAs’ Development Expenditure



Source: MDAs and National Treasury

3.4.3 Ministries, Departments, and Agencies: Recurrent Expenditure Analysis

In FY 2025/2026, the gross allocation to ministerial recurrent expenditure is Kshs.1.80 trillion, compared to Kshs.1.77 trillion allocated in FY 2024/2025. Expenditure in the first six months of FY 2025/2026 was Kshs.899.74 billion (comprising Kshs.881.50 billion, representing 50 per cent of the annual gross recurrent estimates, compared to 24 per cent (Kshs.433.89 billion), recorded in a similar period of FY 2024/2025.

A breakdown of the MDAs’ total recurrent expenditure for the reporting period is presented in Table 3.11

Table 3.11: Breakdown of Recurrent Expenditure by MDAs (Kshs. Million)

Ministries/ Departments/ Agencies	Compensation to Employees	Use of Goods and Services												Subsidies		Grants	Acquisition of Financial Assets	Acquisition of Non-Financial Assets	Paid Expenditure	Accrued Expenditure	Gross Expenditure	Net Expenditure (A1-A)
		Utilities, Supplies and Services	Communication, supplies and Services	Domestic Travel	Foreign Travel	Printing and Advertising	Rentals of produced Assets	Training	Hospitality	Specialised Materials and Supplies	Boat-time Maintenance Motor Vehicles	Maintenance Expenses Other Assets	Insurance Cost	Office and General Supplies and Services	Fuel Oil and Lubricants	Other Expenses	Subsidies to Public Corporations	Subsidies to Private enterprise				
Executive Office of the President	970.71	2.85	13.24	76.83	11.65	5.92	78.59	15.41	59.96	59.44	10.82	150.61	-	1.26	26.85	719.90	-	-	2,303.18	375.78	2,678.96	0.90
Office of the Deputy President	572.28	16.17	11.27	109.03	63.88	14.92	202.33	6.06	262.43	3.37	47.01	24.24	-	32.45	68.77	769.77	-	-	2,263.77	439.56	2,703.33	-
Office of the Prime Cabinet Secretary	53.13	-	0.53	55.99	7.52	0.38	-	0.36	9.03	0.19	6.43	-	-	4.49	3.66	59.68	-	-	215.45	-	215.45	-
State Department for Parliamentary Affairs	94.46	-	2.18	29.67	0.73	0.60	-	6.04	17.87	-	0.36	-	-	0.72	-	1.06	-	-	153.70	6.01	159.71	-
State Department for Performance and Delivery Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Department for Cabinet Affairs	40.52	-	1.11	12.61	3.13	0.01	-	5.00	9.13	-	0.30	-	-	-	2.50	12.71	-	-	87.53	-	87.53	-
State House	1,717.08	53.65	38.08	403.58	17.83	2.83	68.65	13.09	336.52	1.11	94.18	8.52	-	1.81	202.96	3,998.91	-	-	6,935.57	185.51	7,121.07	-
State Department for National Government Coordination	141.85	-	1.86	25.57	-	0.65	61.82	3.24	8.27	-	0.05	-	-	0.60	10.06	13.53	-	-	313.65	57.64	371.29	-
State Department for Correctional Services	13,540.54	288.71	3.05	101.47	-	0.78	39.87	198.33	5.75	2,180.02	31.56	0.90	375.00	9.70	176.66	168.22	-	-	17,159.96	918.09	18,078.04	-
State Department for Immigration and Citizen services	3,826.32	37.06	47.04	112.65	25.73	7.41	195.52	68.23	54.94	201.97	5.04	5.88	-	32.44	19.96	580.55	-	-	5,308.63	254.57	5,563.20	1,074.77
National Police Service	45,729.42	625.17	30.54	149.35	-	10.50	27.31	17.91	0.64	1,238.51	80.83	30.47	10,732.70	0.68	377.65	4,785.40	-	-	63,967.02	4,551.40	68,518.42	-
State Department for Internal Security & National Administration	8,448.74	103.91	1.64	682.82	-	-	0.96	0.71	610.63	170.81	24.35	3.92	-	1.21	55.96	9,845.44	-	-	21,281.36	712.77	21,994.13	0.69
State Department for Devolution	121.94	-	0.59	9.27	-	23.65	62.17	2.09	53.50	0.68	0.90	0.12	-	0.90	0.12	41.81	-	-	680.62	49.97	730.59	-
State Department for Special Programmes	-	0.09	0.35	14.08	-	0.40	-	0.46	6.22	-	0.01	0.05	-	0.23	0.03	302.62	-	-	3,202.80	-	3,202.80	-

Ministries/Departments/Agencies	Compensation to Employees	Use of Goods and Services													Subsidies		Grants	Acquisition of Financial Assets	Acquisition of Non-Financial Assets	Paid Expenditure	Accrued Expenditure	Gross Expenditure	(A1-A)	Net Expenditure
		Utilities, Supplies and Services	Communication, Supplies and Services	Domestic Travel	Foreign Travel	Printing and Advertising	Rentals of produced Assets	Training	Hospitality	Specialised Materials and Supplies	Routine Maintenance Motor Vehicles	Maintenance Expenses-Other Assets	Insurance Cost	Office and General Supplies and Services	Fuel Oil and Lubricants	Other Expenses	Subsidies to Public Corporations	Subsidies to Private enterprise						
State Department for the ASALs and Regional Development	123.39	-	0.18	3.66	-	0.18	45.82	1.24	3.46	-	0.11	-	-	0.08	2.18	1.39	-	-	-	3,530.92	-	3,530.92	-	3,530.5
Ministry of Defence	1,170.57	-	3.03	13.21	8.48	3.23	-	16.98	9.46	8.32	7.10	2.14	-	8.94	9.96	130.00	-	-	0.62	98,428.28	-	98,428.28	3,082.79	95,345.
State Department for Foreign Affairs	3,378.25	103.90	60.85	60.70	1,088.99	2.13	785.51	2.41	118.84	3.48	13.56	30.13	12.14	17.67	30.67	386.41	-	-	22.60	6,235.62	5,793.18	12,028.80	43.12	11,985.
State Department for Diaspora Affairs	121.11	0.23	2.18	5.75	18.00	0.26	49.29	10.09	7.73	0.55	1.39	0.05	-	-	-	14.81	-	-	-	231.44	86.21	317.65	-	317.6
State Department for Vocational and Technical Training	5,627.11	(0.18)	0.11	18.87	-	1.81	26.38	43.64	16.98	-	0.22	0.25	-	0.83	5.73	39.88	-	-	-	12,948.32	60.30	13,008.61	0.00	13,008.
State Department for Higher Education and Research	112.11	0.96	0.47	4.20	-	0.65	17.90	4.95	1.85	-	0.12	-	-	0.12	1.15	9.09	-	-	0.01	67,073.15	6.66	67,079.81	6.66	67,073.
State Department for Basic Education	2,308.62	6.84	0.14	5.77	-	0.26	-	0.18	50.28	2.47	1.53	3.15	-	0.84	5.85	9,031.50	56,845.10	-	-	79,042.78	-	79,042.78	-	79,042.
State Department for Science, Innovation and Research	10.71	-	0.02	0.51	0.23	-	0.11	0.17	0.69	-	0.24	-	-	0.13	-	2.40	-	-	-	337.56	12.39	349.96	-	349.9
The National Treasury	1,758.72	22.14	26.75	129.45	25.66	1.42	21.26	35.17	112.12	0.47	0.82	0.86	2.25	1.74	0.03	7,557.28	-	-	3.13	31,413.23	818.32	32,231.55	3,757.40	28,474.
State Department for Economic Planning	214.78	0.18	4.97	30.45	15.55	4.51	21.56	94.80	17.75	0.74	0.31	0.30	-	0.76	5.72	25.75	-	-	2.11	1,618.93	38.76	1,657.69	71.98	1,585.7
State Department for Economic Planning	45.37	0.24	2.09	1.00	1.46	0.01	6.51	0.76	5.77	2.15	-	-	-	2.15	-	871.11	-	-	1.35	939.96	108.26	1,048.22	-	1,048.2
State Department for Medical Services	5,404.14	10.52	0.98	16.55	0.69	0.20	1.69	51.14	2.28	129.21	4.51	0.58	-	5.82	4.39	31.61	-	-	31.17	28,785.96	197.68	28,983.64	10,607.64	18,376.1
State Department for Public Health and Professional Standards	5,569.79	0.14	0.44	17.06	0.81	2.51	-	56.36	9.19	2.36	0.25	0.10	-	0.31	5.36	26.92	-	-	-	12,213.41	43.51	12,256.92	4,117.15	8,139.7
State Department for Roads	560.23	9.66	2.00	3.55	0.92	-	-	-	1.33	-	0.06	0.04	-	0.24	-	5.19	-	-	-	30,952.40	16.21	30,968.60	-	30,968.
State Department for Transport	83.66	4.57	0.46	4.12	-	0.01	-	2.01	1.49	0.08	0.28	0.13	-	0.95	3.70	15.36	-	-	0.31	974.85	19.90	994.75	-	994.7
State Department for Shipping and Maritime Affairs	64.65	-	1.72	10.87	4.12	1.93	17.62	7.80	2.92	0.02	0.38	-	-	0.66	3.05	6.69	-	-	-	1,034.06	7.93	1,041.99	805.70	236.2
State Department for Housing & Urban Development	518.63	3.50	0.16	10.24	2.61	2.05	98.56	4.63	6.52	0.26	2.02	0.41	-	2.49	1.55	111.25	-	-	20.98	1,785.87	89.65	1,875.52	1,309.16	566.3

Ministries/Departments/Agencies	Compensation to Employees	Use of Goods and Services													Subsidies		Grants	Acquisition of Financial Assets	Acquisition of Non-Financial Assets	Paid Expenditure	Accrued Expenditure	Gross Expenditure	(A-I-A)	Net Expenditure
		Utilities, Supplies and Services	Communication, supplies and Services	Domestic Travel	Foreign Travel	Printing and Advertising	Rentals of produced Assets	Training	Hospitality	Specialised Materials and Supplies	Routine Maintenance Motor Vehicles	Maintenance Expenses-Other Assets	Insurance Cost	Office and General Supplies and Services	Fuel Oil and Lubricants	Other Expenses	Subsidies to Public Corporations	Subsidies to Private enterprise						
State Department for Public Works	499.46	6.19	0.72	6.56	0.08	0.04	19.13	1.56	2.46	0.50	0.82	0.63	-	1.61	2.09	21.74	-	-	0.05	976.83	41.24	1,018.08	0.19	1,017.89
State Department for Aviation and Aerospace Development	22.66	-	0.77	6.95	5.38	0.11	0.06	0.38	7.35	0.13	0.01	-	-	-	-	9.17	-	-	0.31	53.26	13.59	66.85	-	66.85
State Department for Irrigation	130.09	-	0.55	3.71	-	0.32	-	4.70	2.03	-	1.41	0.08	-	1.48	1.61	0.70	-	-	0.62	434.40	5.59	439.99	112.30	327.69
State Department for Water & Sanitation	250.32	4.53	0.58	4.14	0.12	0.29	-	0.47	7.92	-	0.52	1.60	-	2.10	2.92	12.79	-	-	1.18	3,752.84	207.82	3,960.65	2,013.51	1,947.14
State Department for Lands and Physical Planning	1,544.65	25.21	21.51	299.44	0.48	75.11	0.50	25.91	87.99	111.92	10.13	4.27	-	72.15	90.56	175.78	-	-	46.20	2,591.81	-	2,591.81	1,025.58	1,566.23
State Department for Information Communications, Technology & Digital Economy	210.48	-	2.34	12.79	4.10	0.10	63.89	23.94	3.85	-	2.39	0.17	-	0.36	6.12	3.28	-	-	2.46	1,706.39	14.62	1,721.01	241.28	1,479.72
State Department for Broadcasting & Telecommunications	208.48	1.92	3.11	24.59	0.67	239.34	5.89	7.31	10.88	0.14	0.54	0.02	-	0.55	5.87	9.39	-	-	26.76	1,781.70	-	1,781.70	189.32	1,592.38
State Department for Sports	105.29	-	0.38	2.86	0.10	0.57	29.19	0.34	0.54	0.84	0.11	0.13	-	0.59	0.05	0.20	-	-	0.02	655.72	3.76	659.48	2.23	657.25
State Department for Culture and Heritage	129.52	1.38	0.02	15.12	1.89	1.85	24.26	2.15	130.88	9.13	0.29	1.02	-	0.13	3.78	6.86	-	-	-	1,444.02	154.60	1,598.63	-	1,598.63
State Department for Youth Affairs and the Arts	385.42	11.79	8.05	145.80	-	10.97	44.55	33.17	79.35	0.71	0.39	2.35	-	16.63	18.52	21.77	-	-	2.92	1,423.92	-	1,423.92	126.32	1,297.60
State Department for Energy	138.13	9.94	0.49	7.42	-	-	-	0.06	5.70	-	0.39	0.72	-	0.02	12.11	3.17	-	-	26.77	7,038.02	61.33	7,099.35	6,563.15	536.20
State Department for Livestock Development	834.85	15.75	145.88	45.01	-	1.59	31.65	17.18	5.87	181.17	7.76	3.51	0.35	18.70	17.04	40.79	-	-	84.63	2,609.20	-	2,609.20	-	2,609.20
State Department for Blue Economy and Fisheries	174.03	-	0.11	12.28	-	-	10.31	1.29	2.95	26.66	2.16	-	-	5.48	3.28	16.81	-	-	-	1,497.08	-	1,497.08	79.00	1,418.08
State Department for Crop Development	360.82	4.78	0.56	0.69	-	0.07	5.71	0.10	0.44	2.67	0.10	-	-	0.37	0.01	5.23	-	-	0.84	7,107.47	8.77	7,116.24	4,232.94	2,883.31
State Department for Cooperatives	163.87	-	-	11.26	0.97	5.12	38.07	3.17	6.75	0.45	-	-	-	0.26	7.17	4.62	-	-	-	2,679.73	42.23	2,721.96	529.98	2,191.98

Ministries/Departments/Agencies	Compen-sation to Employees	Use of Goods and Services												Subsidies		Grants	Acqui-sition of Financial Assets	Acqui-sition of Non-Fi-nancial Assets	Paid Expendi-ture	Accrued Expendi-ture	Gross Expendi-ture	(A-I-A)	Net Expendi-ture
		Util-ities, Sup-plies and Ser-vices	Con-muni-cation, sup-plies and Ser-vices	Do-mestic Travel	Foreign Travel	Print-ing and Adver-tising	Rentals of pro-duced Assets	Train-ing	Hospi-tality	Spe-cialised Materi-als and Supplies	Rou-tine Main-tenance Motor Vehi-cles	Main-tenance Expen-ses-Other Assets	Insur-ance Cost	Office and Gen-eral Sup-plies and Ser-vices	Fuel Oil and Lubri-cants	Other Expenses	Subsidies to Public Corpora-tions	Subsi-dies to Private enter-prise					
State Department for Trade	283.92	0.83	1.85	41.57	15.50	37.99	96.61	10.55	19.42	2.20	1.50	0.43	-	2.65	5.68	50.64	-	-	1,328.27	107.13	1,435.39	118.74	1,316.66
State Department for Industry	279.01	-	7.97	52.65	6.06	0.38	38.65	7.75	8.00	0.01	-	(0.01)	-	0.02	8.40	224.45	-	-	1,215.59	-	1,215.59	-	1,215.59
State Department for Micro, Small and Medium Enterprises Development	113.50	0.23	1.71	18.72	2.50	2.11	19.84	11.71	6.28	-	0.11	0.08	-	1.77	2.80	0.91	-	-	1,040.14	-	1,040.14	-	1,040.14
State Department for Investment Promotion	64.20	-	0.83	7.32	3.19	0.04	10.32	1.91	2.24	-	0.05	0.06	-	0.49	3.30	0.69	-	-	707.30	9.94	717.24	-	717.24
State Department for Labour and Skills Development	502.16	5.59	3.45	27.92	24.64	0.75	118.31	2.43	15.77	1.51	1.29	0.84	1.08	3.20	3.96	9.10	-	-	790.44	-	790.44	-	790.44
State Department for Social Protection and Senior Citizens Affairs	931.45	-	5.44	85.15	-	0.06	2.90	25.33	33.65	0.19	1.22	0.09	3,560.00	0.11	3.78	334.39	-	-	22,228.98	52.43	22,281.40	51.57	22,229.83
State Department for Children Services	190.41	2.80	-	10.96	1.95	0.16	6.05	1.28	2.94	95.30	-	-	-	1.60	5.51	141.69	-	-	6,305.90	60.06	6,365.95	-	6,365.95
State Department for Mining	291.88	3.03	7.67	76.31	19.82	1.09	2.00	8.26	7.33	0.03	8.06	0.22	-	9.12	26.53	15.89	-	-	510.60	76.60	587.21	170.94	416.27
State Department for Petroleum	131.67	1.22	0.36	2.36	-	0.04	25.04	-	1.12	-	0.53	0.08	-	0.21	0.53	2.56	-	0.10	1,014.94	3.01	1,017.94	855.93	162.02
State Department for Tourism	109.28	1.33	0.02	22.76	8.28	0.15	25.00	0.59	20.92	4.56	2.28	0.05	-	1.40	9.25	1.57	-	-	411.01	13.75	424.76	-	424.76
State Department for Wildlife	88.92	-	0.06	6.15	0.75	-	28.53	2.25	0.82	-	0.09	0.03	332.45	0.06	0.01	365.46	-	-	7,575.86	24.51	7,600.37	6,014.71	1,585.67
State Department for Gender and Affirma-tive Action	145.95	-	0.02	12.52	2.01	0.08	21.41	3.14	11.04	0.26	0.33	0.09	-	0.23	3.29	3.01	-	-	876.08	22.84	898.92	135.00	763.92
State Department for Public Service	460.98	7.71	44.16	44.31	3.47	8.56	109.19	14.32	8.75	-	3.22	4.76	4,106.40	3.07	7.25	40.50	-	-	10,653.08	169.19	10,822.27	1,488.53	9,333.73
State Department for the East African Community	162.86	-	0.81	7.17	15.57	0.11	66.81	14.50	17.97	-	3.95	0.08	-	1.42	5.98	2.17	-	-	299.76	69.44	369.20	-	369.20
The State Law Office	1,034.26	7.08	1.21	37.80	7.68	0.60	56.77	2.28	3.64	0.77	1.56	0.97	-	18.58	8.95	153.75	-	-	1,952.39	142.55	2,094.93	-	2,094.93
State Department for Justice, Human Rights, and Constitutional Affairs	-	-	0.77	3.32	0.50	0.84	-	-	3.29	-	0.05	-	-	0.93	0.04	0.81	-	-	351.89	102.05	453.94	-	453.94

Ministries/Departments/Agencies	Compensation to Employees	Use of Goods and Services															Subsidies		Grants	Acquisition of Financial Assets	Acquisition of Non-Financial Assets	Paid Expenditure	Accrued Expenditure	Gross Expenditure	(A1-A)	Net Expenditure	
		Utilities, Supplies and Services	Communication, supplies and Services	Domestic Travel	Foreign Travel	Printing and Advertising	Rentals of produced Assets	Training	Hospitality	Specialised Materials and Supplies	Routine Maintenance Motor Vehicles	Maintenance Expenses-Other Assets	Insurance Cost	Office and General Supplies and Services	Fuel Oil and Lubricants	Other Expenses	Subsidies to Public Corporations	Subsidies to Private enterprise									
The Judiciary	7,879.31	51.14	124.25	411.92	51.81	9.00	143.67	10.72	243.76	37.35	74.27	24.68	586.69	93.37	140.16	334.96	-	-	19.51	2.37	90.80	7.07	10,336.81	-	10,336.81	-	10,336.81
Ethics and Anti-Corruption Commission	1,258.96	8.19	53.57	176.21	35.75	16.83	46.96	80.82	49.80	0.53	16.23	6.84	281.24	7.16	19.76	100.92	-	-	18.60	-	-	113.51	2,291.88	-	2,291.88	2.61	6.84
National Intelligence Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,472.58	-	-	35,472.58	-	35,472.58	-	35,472.58
Office of the Director of Public Prosecutions	1,788.63	9.13	30.78	186.19	41.70	3.53	130.56	32.38	135.73	0.37	20.95	1.36	409.31	39.88	24.11	75.49	-	-	-	-	1.93	2,932.05	-	2,932.05	-	2,932.05	
Office of the Registrar of Political Parties	129.83	1.43	1.04	23.12	0.68	0.75	27.16	7.93	7.12	0.16	0.81	-	39.75	1.58	1.51	8.68	-	-	-	1,189.15	-	1,440.71	7.76	1,448.47	-	1,448.47	
Witness Protection Agency	214.32	1.30	1.06	0.04	-	0.06	12.50	0.13	1.46	-	0.58	0.49	27.81	0.50	1.18	175.21	-	-	-	-	-	436.64	-	436.64	-	436.64	
State Department for Environment & Climate Change	599.37	18.48	9.83	5.27	0.91	0.22	39.35	6.36	131.94	51.38	3.62	1.96	-	2.07	4.67	18.77	-	-	-	280.44	1.89	1,176.53	-	1,176.53	-	1,176.53	
State Department for Forestry	92.77	-	0.02	3.36	-	0.03	10.17	1.27	1.19	-	0.63	0.03	-	0.08	3.47	3.30	-	-	-	3,455.48	0.04	3,571.86	2.81	3,574.67	1,572.98	2,001.66	
Kenya National Commission on Human Rights	170.04	0.68	2.01	14.35	-	0.39	0.11	0.24	24.76	30.63	2.36	0.51	1.75	2.78	-	-	-	-	-	-	-	-	250.62	-	250.62		
National Land Commission	680.70	-	2.52	21.11	1.79	2.04	62.15	3.31	574.17	-	4.63	0.04	4.23	-	3.82	262.48	-	-	-	17.13	-	1,640.11	47.70	1,687.81	-	1,687.81	
Independent Electoral and Boundaries Commission	1,169.47	3.00	11.74	228.99	6.55	54.95	345.04	130.20	84.70	45.62	11.07	309.79	235.17	11.39	25.68	34.21	-	-	-	-	4.55	2,712.11	-	2,712.11	-	2,712.11	
Parliamentary Service Commission	340.22	0.01	0.47	53.43	37.28	4.92	0.97	48.06	20.74	0.26	8.02	-	-	5.03	4.36	16.00	-	-	3.05	836.00	0.60	1,379.43	-	1,379.43	-	1,379.43	
National Assembly	7,002.38	-	1.40	1,899.74	821.17	41.40	44.51	124.15	133.02	3.96	12.97	124.30	-	18.55	17.59	1,860.92	-	-	59.90	250.01	12.41	12,428.37	642.15	13,070.52	-	13,070.52	
Parliamentary Joint Services	1,328.44	87.03	3.12	79.40	123.11	9.91	126.51	77.14	23.93	17.45	1.41	38.31	238.42	72.50	17.01	744.21	-	-	2.21	-	36.05	3,026.13	163.63	3,189.76	0.12	3,189.64	
Senate	2,129.78	-	-	595.70	483.05	19.80	0.70	121.93	51.69	4.52	13.46	20.41	-	14.25	12.50	496.72	-	-	21.65	9.00	17.51	4,012.68	-	4,012.68	-	4,012.68	
Judicial Service Commission	153.65	-	2.52	38.86	13.35	4.55	15.87	95.30	38.69	-	3.71	0.05	-	0.09	3.77	12.64	-	-	-	-	-	383.05	-	383.05	-	383.05	
The Commission on Revenue Allocation	90.55	0.70	1.61	7.21	-	-	27.64	0.72	3.16	-	1.45	0.12	1.75	0.10	2.50	5.83	-	-	-	-	13.79	157.11	-	157.11	-	157.11	
Public Service Commission	945.08	3.62	7.60	16.89	0.69	7.50	2.80	8.31	13.45	-	0.85	0.70	80.66	1.60	3.03	7.86	-	-	-	-	0.18	1,100.82	213.28	1,314.10	6.66	1,307.45	
Salaries and Remuneration Commission	154.81	-	1.84	24.76	9.99	1.55	17.68	28.12	13.74	-	4.20	3.41	4.82	1.23	7.16	2.69	-	-	-	-	3.33	279.33	51.30	330.63	-	330.63	

Ministries/Departments/Agencies	Compensation to Employees	Use of Goods and Services															Subsidies		Social Security Benefits	Grants	Acquisition of Financial Assets	Acquisition of Non-Financial Assets	Paid Expenditure	Accrued Expenditure	Gross Expenditure	(A1-A)	Net Expenditure
		Utilities, Supplies and Services	Communication, supplies and Services	Domestic Travel	Foreign Travel	Printing and Advertising	Rentals of produced Assets	Training	Hospitality	Specialised Materials and Supplies	Run-time Maintenance Motor Vehicles	Maintenance Expenses-Other Assets	Insurance Cost	Office and General Supplies and Services	Fuel Oil and Lubricants	Other Expenses	Subsidies to Public Corporations	Subsidies to Private enterprise									
Teachers Service Commission	195,284.86	8.30	15.55	19.44	1.13	4.88	9.40	394.55	19.44	0.40	3.87	2.58	67.80	5.05	12.48	20.49	-	-	-	-	31.05	195,901.28	645.45	196,546.73	-	196,546	
National Police Service Commission	319.60	1.19	0.35	14.01	-	7.52	45.55	1.65	6.49	0.99	0.22	9.77	66.30	12.50	5.27	93.42	-	-	1.03	5.00	103.35	694.21	42.07	736.28	-	736.21	
Auditor General	2,681.56	3.78	54.27	692.55	69.97	0.61	89.65	32.84	34.92	-	22.37	39.29	152.41	12.82	47.54	9.83	-	-	-	-	2.24	3,946.64	-	3,946.64	-	3,946.6	
Office of the Controller of Budget	210.65	-	0.87	16.78	0.09	0.86	8.45	3.62	3.72	-	0.70	0.74	3.27	0.49	2.21	30.93	-	-	-	-	-	283.88	108.20	392.08	-	392.0	
The Commission on Administrative Justice	233.18	1.55	5.06	4.86	4.33	0.46	32.13	3.00	3.59	0.23	1.66	0.82	0.35	1.74	-	4.95	-	-	-	0.02	297.94	4.14	302.08	-	302.0		
National Gender and Equality Commission	153.52	0.40	1.20	5.81	1.75	0.32	20.23	27.48	1.85	0.31	0.26	-	41.39	0.23	2.62	2.83	1.97	-	-	47.28	309.46	-	309.46	-	309.4		
Independent Policing Oversight Authority	405.49	0.85	3.09	26.87	5.22	0.83	42.85	2.52	5.63	-	6.98	1.11	71.58	0.63	11.27	22.42	-	-	-	0.12	607.45	49.32	656.77	-	656.7		
Total	337,634.53	1,602.42	855.16	7,741.35	3,134.02	670.58	4,032.08	2,140.01	3,950.42	4,659.49	603.27	872.43	21,457.08	601.10	1,664.58	45,531.89	56,847.08	849.13	348,792.09	36,532.80	881,304.25	18,234.99	899,739.24	50,411.54	847,045		

Source: MDAs and National Treasury

The recurrent expenditure for MDAs is further disaggregated into Compensation to Employees, Use of Goods and Services and Current Transfers to SAGAs. This report annexes the current expenditure performance for Semi-Autonomous Government Agencies/State-Owned Enterprises/State Corporations.

3.4.4 Compensation to Employees

Compensation to employees comprises basic salaries for permanent employees, basic wages for temporary employees, personal allowances paid on reimbursement and provided in kind and other social benefits paid as part of the salary. Table 3.12 summarises Compensation to Employees aggregated by each of the ten sectors for the first six months of FY 2025/26.

Table 3.12: Compensation to Employees Expenditure by Sector

Sector	Compensation to Employees' Performance for the First Six Months of FY 2025/26		
	Gross Estimates (Kshs. Million)	Expenditure (Kshs. Million)	Expenditure as % of Gross Estimates
ARUD	82,407.81	3,595.05	4
EIICT	534,627.81	2,378.04	0.5
GECA	58,159.86	1,300.04	2
Health	138,105.53	10,973.93	8
Education	703,066.20	203,343.42	29
GJLO	284,086.68	86,222.10	30
PAIR	320,190.39	24,807.83	8
National Security*	253,770.18	1,170.57	0.5
SPCR	78,994.38	2,390.20	3
EPWNR	95,866.69	1,453.36	2
Total	2,549,275.55	337,634.53 *	13
Ordinary Revenue plus A.I.A as per the National Treasury Quarter II Economic and Budgetary Review Report FY 2025/26 (excluding disbursements of the Equitable share of the revenue raised nationally to County Governments)		1,352,896	
Expenditure on Compensation to Employees as % of Ordinary Revenue plus A.I.A (Less disbursements to County Governments)		25	

Source: National Treasury and MDAs

**Total Compensation to Employees does not include compensation to employees of the National Intelligence Service and the Kenya Defence Forces.*

In the first six months of FY 2025/26, compensation to employees was Kshs.337.63 billion, representing 13 per cent of the ministerial gross estimates. This did not include payments for the National Intelligence Service and the Kenya Defence Forces under the National Security Sector, and for Semi-Autonomous Government Agencies/ State Corporations/ State Owned Corporations. Considering the non-inclusions stated above, MDA’s compensation to employees accounted for 25 per cent of the national government’s equitable share of the revenue raised nationally and Appropriations-in-Aid. This complies with the requirement of Regulation 26(1) 9a) of the Public Finance Management (National Government) Regulations 2015, which states that the national government’s expenditure on the compensation of employees should not exceed 35 per cent of the national government’s equitable share of revenue raised nationally, plus other revenues generated by the national government under Article 209(4) of the Constitution. Detailed ministerial compensation to employees is provided in Annex III of this report.

3.4.5 Use of Goods and Services

Some of the budget items under this category include: Travel, Printing and advertising, Rent and rates for non-residential buildings, Training, Hospitality, Legal fees, Insurance, Maintenance expenses for motor vehicles and other assets.

In the first six months of FY 2025/26, travel expenditure amounted to Kshs.10.87 billion, comprising Domestic Travel at Kshs.7.74 billion and Foreign Travel at Kshs.3.13 billion. Insurance expenditure recorded Kshs.21.44 billion, Specialised Materials and Supplies Kshs.4.64 billion, Hospitality Kshs.3.90 billion and Rent and Rates on non-residential buildings Kshs.4.03 billion.

3.4.6 Grants/Current Transfers

Grants/Current transfers are intended to complement activities and mandates carried out on behalf of the parent ministry by Semi-Autonomous Government Agencies, State Corporations, or State-Owned Enterprises. In the first six months of FY 2025/26, the total current transfers reported by MDAs amounted to Kshs.348.79 billion, representing 40 per cent of the MDAs' gross recurrent expenditure. These comprised of:

- i. **Grants and Other Transfers-** The total expenditure reported by MDAs was Kshs.104.54 billion, with the Ministry of Defence reporting the highest transfers of Kshs.97.04 billion.
- ii. **Current transfers to other Government Units** - Total expenditure by the MDAs was Kshs.225.66 billion, with the National Intelligence Services reporting the highest expenditure at Kshs.35.47 billion, followed by the State Department for Roads at Kshs.30.37 billion.
- iii. **Other transfers and Emergency Relief** - The total expenditure by MDAs amounted to Kshs.13.90 billion. The State Department for Higher Education reported the highest transfer of Kshs.8.58 billion, while the State Department for Special Programs followed with Kshs.2.88 billion.

3.4.7 Subsidies

This category includes Subsidies to Private enterprises and Subsidies to Public Corporations. In the first six Months of FY 2025/26, the total Subsidies reported by MDAs amounted to Kshs.57.70 billion, with the State Department for Basic Education recording the highest subsidies of Kshs.56.85 billion to support Board of Governors' maintained schools (for free secondary education).

3.4.8 Social Benefits

This category includes government pensions and retirement benefits, Social Security benefits, Employer social benefits, and Gratuities. MDAs reported total expenditure of Kshs.125.96 million in the first six months of FY 2025/2026.

3.4.9 Acquisition of Financial Assets

This category includes domestic loans to other levels of government, Domestic loans to Financial Institutions, Domestic loans to Individuals and households and Domestic Lending and on-lending. MDAs reported a total expenditure of Kshs.36.53 billion in the first six months of FY 2025/2026. The State Department for Higher Education and Research recorded the highest spending in this category, Kshs.36.42 billion.

3.4.10 Acquisition of Non-Financial Assets

This category includes refurbishing buildings, purchasing vehicles and other transport equipment, furniture and general equipment, and purchasing specialised plant equipment and machinery. MDAs reported a total expenditure of Kshs.1.25 billion under the category. The National Police Service recorded the highest at Kshs.129.94 million, followed by the Ethics and Anti-Corruption Commission at Kshs.113.51 million.

3.4.11 Other Expenses

Other expenses amounted to Kshs.45.53 billion in the period under review, representing 5 per cent of the gross recurrent expenditure. The MDAs that recorded the highest expenditure under this category were:

State Department for Internal Security and National Administration - Kshs.9.85 billion majorly for security operations

State Department for Basic Education - Kshs.9.03 billion for school examinations and invigilation.

National Treasury -Kshs.7.56 billion for security operations.

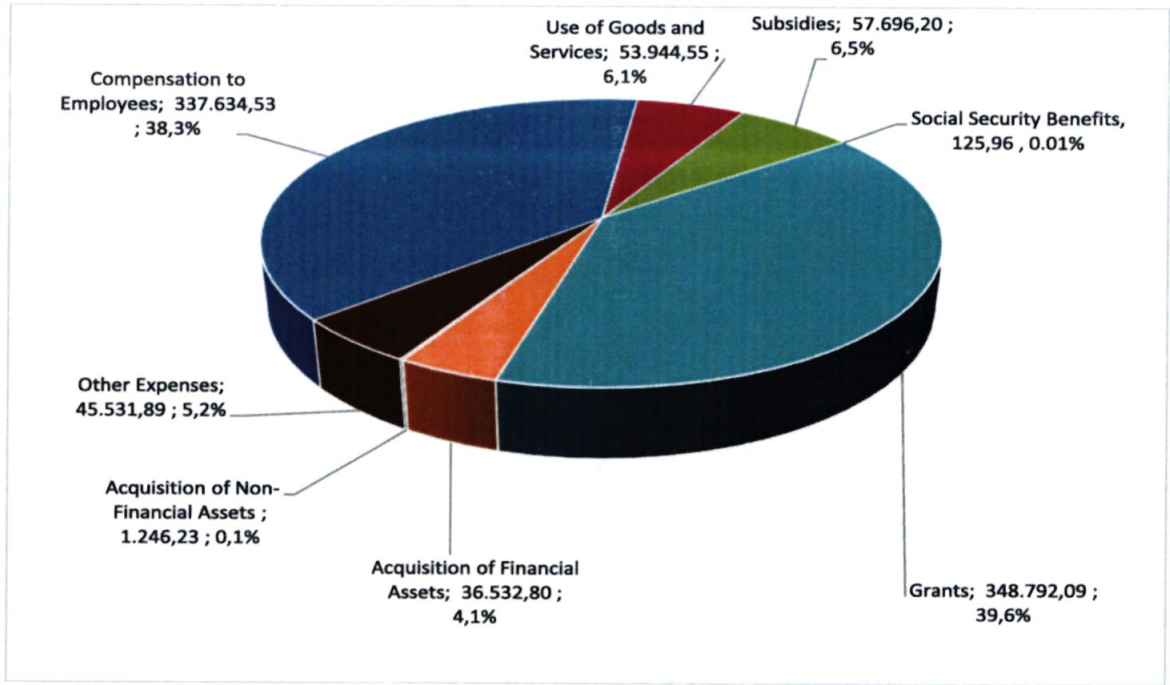
National Police Service -Kshs.4.79 billion, mainly for security operations.

State House -Kshs.3.94 billion for other operations.

National Assembly – Kshs.1.86 billion for Constituency office expenses.

Figure 3.8 shows the composition of MDAs’ recurrent expenditure in the first six months of FY 2025/26

Figure 3.8: Summary Analysis of Ministerial Recurrent Expenditure (Kshs. Million)



Source: MDAs and National Treasury

3.4.12 Trade Payables for the National Government

The total National Government Trade payables that have existed over six months as of 31st December 2025 amounted to Kshs.468.48 billion, compared to Kshs.524.07 billion reported as of 31st December 2024. They comprised Kshs.368.84 billion (79 per cent) for State Corporations (compared to Kshs.426.25 billion) and Kshs.99.64 billion (21 per cent) for MDAs (compared to Kshs.97.81 billion) recorded in a similar period FY 2024/25, respectively. Table 3.13 presents a summary of trade payables over 180 days as of 31st December 2025.

Table 3.13: Over 180 days Trade Payables for the National Government

CATEGORY	Trade Payables as of 31 st December 2025 (Kshs.)	Trade Payables as of 31 st December 2024 (Kshs.)	Per cent of MDA or SAGA Sub-Total (%)	Percentage (%) Change from 31 st December 2024 ((A-B)/B *100)
(A)	(B)			
a) MDAs				
Recurrent	68,883,385,155	73,587,697,420.26	69	-6
Development	30,757,894,319	24,223,666,787.84	31	27
Sub-Total*	99,641,279,474	97,811,364,208.10	100	2
b) State Corporations/State Owned Enterprises/SAGAs				
Recurrent				
Pay as You Earn (PAYE)	25,362,171,751	20,837,667,308	7	22
National Social Security Fund	1,000,209,432	506,235,366	0.27	98
National Hospital Insurance Fund	39,630,269,195	114,658,234	11	34,464
HELB Deductions	26,335,614	-	0.01	-
Unremitted Sacco Deductions	2,398,576,932	2,817,066,191	1	-15
Unremitted Staff Loan Deductions	2,306,000,247	2,806,847,873	1	-18
Pension Arrears	40,823,802,835	38,197,286,029	11	7
Personnel Emoluments Arrears	12,076,535,976	-	3	-
Others	38,643,367,934	73,043,280,573	10	-47
Consumables and General Supplies	45,140,777,021	44,737,363,135	12	1
Sub-total (Recurrent)	207,408,046,937	183,060,404,709	56	13
Contractors/Projects (Development)	161,433,461,788	243,195,903,088	44	-34
Sub-Total SCs /SAGAs /SOEs	368,841,508,725	426,256,307,797	100	-13
Total	468,482,788,199	524,067,672,005		-11

Source: National Treasury

*MDAs' trade payables do not include bills under litigation, which are handled by the Office of the Attorney General

MDAs' trade payables comprised of Kshs 68.88 billion (69 per cent) for recurrent expenditure and Kshs. 30.76 billion (31 per cent) for development expenditure. In the first six months of FY 2024/2025, the over 180 days trade payables of MDAs increased by Kshs.1.83 billion, representing a decrease of Kshs.4.70 billion for recurrent payables and an increase of Kshs.6.53 billion for development payable.

The over six months trade payables of the State Corporations included payments due to contractors/ projects, suppliers, unremitted statutory and other deductions, and pension arrears for the Local Authorities Pension Trust. The highest percentage was for Contractors/Projects (Kshs.161.43 billion), at 44 per cent, followed by Consumables and General Supplies (45.14 billion), at 12 per cent and National Hospital Insurance Fund (Kshs.39.63 billion), at 11 per cent.

4. BUDGET PERFORMANCE BY SECTOR

4.1. Introduction

MDAs are classified into ten sectors according to the United Nations Classification of Functions of Government, designed to support fiscal analysis by breaking down Government Fiscal Statistics for comparability. The chapter presents the performance of MDAs by sector in the first six months of FY 2025/2026. It provides budget allocations per sector detailing specific MDAs' exchequer issues, expenditures, and absorption on the budget. The chapter also presents the performance of MDAs' programmes and sub-programmes and spending on development projects in the first six months of FY 2025/2026.

Sector performance is presented in alphabetical order as follows; (i) Agriculture, Rural and Urban Development (ARUD), (ii) Education, (iii) Energy, Infrastructure and Information Communications Technology (EIICT), (iv) Environment Protection, Water and Natural Resources (EWNR) (v) General Economic and Commercial Affairs (GECA) (vi) Governance, Justice, Law and Order (GJLO) (vii) Health (viii) National Security (ix) Public Administration and International Relations (PAIR) (x) Social Protection, Culture and Recreation (SPCR) Sectors.

In FY 2025/2026, the Education Sector was allocated Kshs.703.07 billion, recording the highest budget allocation, attributed to its broad mandate, including primary schools, secondary schools, special education, tertiary education, university education, examinations and curriculum development, and reforms in the education sector. Conversely, the General Economic and Commercial Affairs Sector received Kshs.58.16 billion, representing the lowest budgetary allocation.

4.2. Agriculture, Rural and Urban Development Sector

4.2.1 Introduction

Agriculture is a devolved function under the Fourth Schedule of the Constitution of Kenya. It is a critical sector in the economic pillar of the Kenya Vision 2030. The ARUD Sector comprises five sub-sectors, namely: The State Department for Lands and Physical Planning; the State Department for Livestock Development; the State Department for the Blue Economy and Fisheries; the State Department for Agriculture; and the National Land Commission (NLC), together with affiliated Semi-Autonomous Government Agencies (SAGAs) and Training Institutions.

The Sector is a significant player in the delivery of national development agendas, namely, Kenya Vision 2030, the government plan –the Bottom-Up Economic Transformation Agenda (2022-27), the Sustainable Development Goals, and the Agricultural Sector Transformation and Growth Strategy, among other national and international policies and obligations. During the MTEF period 2025/26-2027/28, the sector plans to implement programmes that facilitate food and nutrition security, agro-processing, employment creation, and the utilisation of the blue economy.

4.2.2 Budget Performance for the ARUD Sector

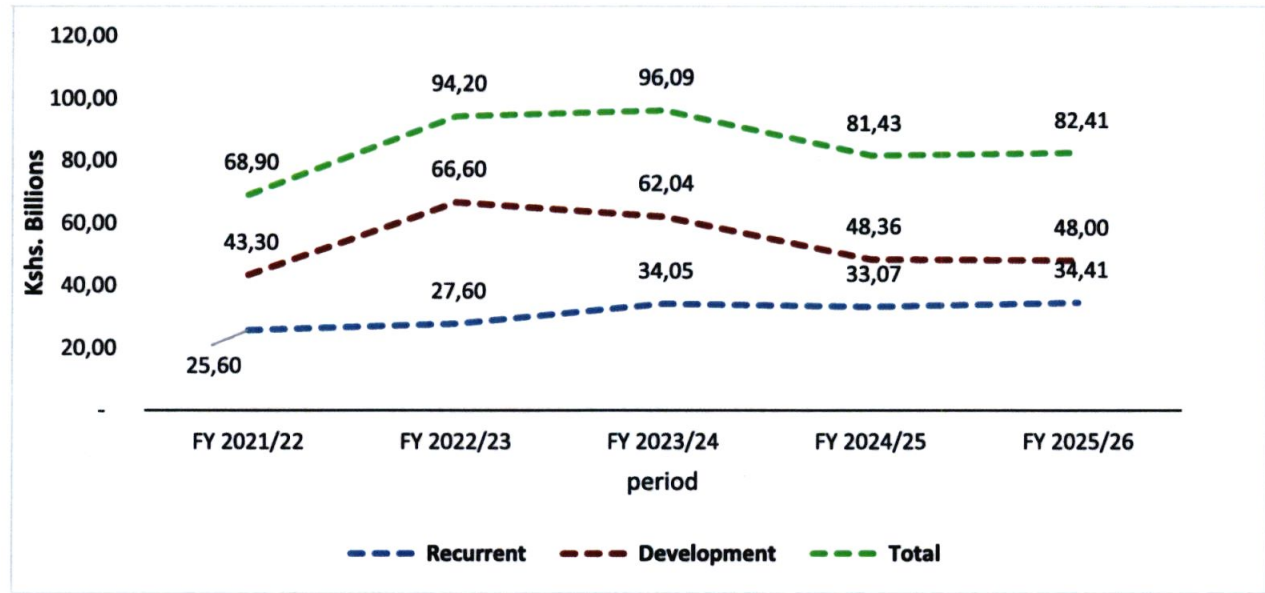
The budget allocation to ARUD in FY 2025/2026 amounted to Kshs.82.41 billion, compared to Kshs.81.43 billion allocated in FY 2024/2025. This amount represents 2 per cent of the gross national budget of Kshs.4.69 trillion and 3 per cent of the MDAs' budget of Kshs.2.55 trillion. The allocation included Kshs.48.00 billion (58

per cent) for development activities and Kshs.34.41 billion (42 per cent) for recurrent expenditure. The State Department for Agriculture received the highest budgetary allocation of Kshs.49.94 billion (61 per cent of the Sector’s budget), while the National Land Commission had the lowest budgetary allocation of Kshs.3.36 billion (4 per cent of the ARUD Sector allocation).

The high allocation to the State Department for Agriculture is due to its vital role in Agricultural Policy and Research Management, National Food Policy, Strategic Food Reserves, Crop Development, Phytosanitary Services, International Compliance, Agricultural Farmers’ Training, and Agricultural Land Resource Inventory Management.

Figure 4.1 shows the budgetary allocation trends of the ARUD Sector from FY 2021/2022 to FY 2025/2026.

Figure 4.1: Budgetary Allocation Trend for the ARUD Sector



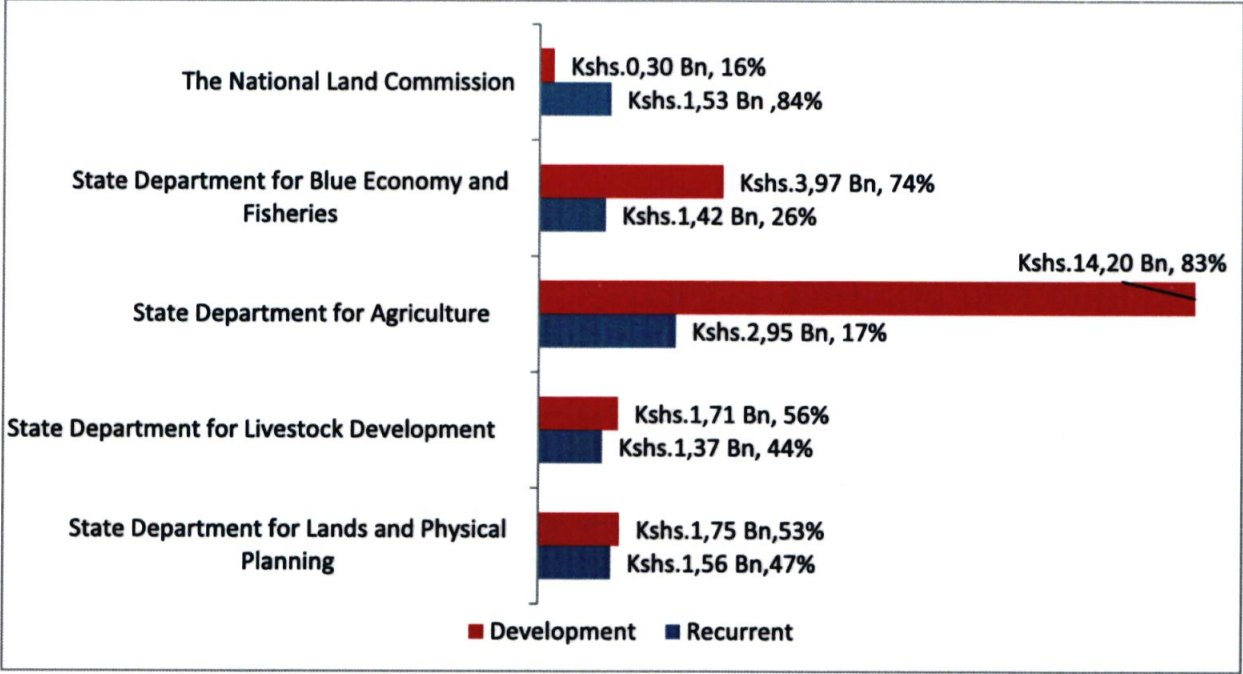
Source: National Treasury

The total exchequer issues to the ARUD Sector amounted to Kshs.30.76 billion, representing 52 per cent of the Sector’s annual net estimates. This amount comprised Kshs.21.92 billion for development expenditure, representing 53 per cent of the annual net development estimates, and Kshs.8.84 billion for recurrent activities, representing 50 per cent of the annual net recurrent estimates.

In the first six months of FY 2025/2026, the State Department for Blue Economies and Fisheries received the highest proportion of development exchequer issues to development net estimates at 94 per cent, while the State Department for Livestock Development recorded the lowest ratio of 42 per cent. The National Land Commission recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 55 per cent each. The State Department for Lands and physical planning recorded the lowest ratio of 48 per cent.

Figure 4.2 shows the proportion of recurrent and development exchequer issues to Net Estimates in the ARUD Sector in the first six months of FY 2025/2026.

Figure 4.2: Exchequer Issues to the ARUD Sector



Source: National Treasury

The total expenditure for the ARUD Sector amounted to Kshs.41.27 billion, representing 50 per cent of the annual gross estimates, compared to Kshs.26.85 billion (33 per cent) recorded in a similar period of FY 2024/2025. This amount comprised Kshs.25.77 billion for the development budget, representing an absorption rate of 54 per cent, compared to 37 per cent recorded in a similar period of FY 2024/2025, and Kshs.15.50 billion for recurrent expenditure, representing 45 per cent of the recurrent gross estimates, compared to 27 per cent recorded in a similar period of FY 2024/2025.

Table 4.1 shows the ARUD sector analysis of exchequer issues and expenditures in the first six months of FY 2025/26.

Table 4.1: ARUD Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Lands and Physical Planning	4.98	3.51	1.75	2.27	50	46	5.78	1.47	1.56	2.59	48	45
State Department for Livestock Development	5.08	4.08	1.71	2.71	42	53	5.04	2.73	1.37	2.61	50	52
State Department for Agriculture	32.15	29.11	14.20	15.92	49	50	17.79	6.01	2.95	7.12	49	40
State Department for the Blue Economy and Fisheries	5.23	4.21	3.97	4.52	94	86	3.00	2.88	1.42	1.50	49	50

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
National Land Commission	0.56	0.56	0.3	0.34	54	61	2.80	2.80	1.53	1.69	55	60
Total	48.00	41.46	21.92	25.77	53	54	34.41	17.67	8.84	15.50	50	45
Sector Summary												
	Gross Estimates		Net Estimates	Exchequer Issues	Expenditure		% of Exchequer to Net Estimates		% of Expenditure to Gross Estimates			
Development	48.00		41.46	21.92	25.77		53		54			
Recurrent	34.41		17.67	8.84	15.50		50		45			
Total	82.41		59.13	30.76	41.27		52		50			

Source: MDAs and National Treasury

The State Department for Blue Economy and Fisheries recorded the highest absorption of the development budget at 86 per cent, while the State Department for Lands and Physical Planning recorded the lowest at 46 per cent. The National Land Commission recorded the highest recurrent expenditure to gross estimates at 60 per cent, while the State Department for Agriculture recorded the lowest at 40 per cent.

4.2.3 The State Department for Lands and Physical Planning

The State Department for Lands and Physical Planning is mandated with national lands policy and management, physical planning for land use, land transactions, survey and mapping, land adjudication, land registration, national spatial infrastructure, land and property valuation services administration, land information systems, maintenance of a public land bank, administration of public land as designated by the Constitution, Land Settlement Policy and Management, Land Settlement Matters and Rural Settlement Planning.

4.2.3.1 Budget Performance by the State Department for Lands and Physical Planning

The budget allocation to the State Department for Lands and Physical Planning in FY 2025/2026 amounted to Kshs.10.76 billion, compared to Kshs. 9.69 billion allocated in FY 2024/2025.

4.2.3.2 State Department for Lands and Physical Planning Programmes and Sub-Programme Performance

The budget allocation was to fund six programmes. Table 4.2 shows budget execution by programmes and sub-programmes under the State Department for Lands and Physical Planning in the first six months of FY 2025/2026

Table 4.2: The State Department for Lands and Physical Planning Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Land Policy and Planning	Development Planning and Land Reforms	2,251.49	50.00	2,301.49	1,013.23	19.77	1,033.00	45
	Land Settlement	489.38	3,810.09	4,299.47	233.32	1,885.59	2,118.91	49
	Land Use	212.99	-	212.99	50.01	-	50.01	23
	Land Survey	1,414.57	100.00	1,514.57	798.53	20.63	819.16	54
Land Information Management	Digitisation of Land Records and Processes	71.01	712.00	783.01	27.56	320.79	348.36	44
	Infrastructure Development	-	310.30	310.30	-	26.69	26.69	9
General Administration, Planning and Support Services	General Administration, Planning and Support Services	1,340.73	-	1,340.73	469.15	-	469.15	35
TOTAL		5,780.17	4,982.39	10,762.56	2,591.81	2,273.47	4,865.28	45

Source: The State Department for Lands and Physical Planning

An analysis of programmes and sub-programmes showed that the Land Survey sub-programme under the Land Policy and Planning programme recorded the highest absorption rate at 54 per cent. On the other hand, the Infrastructure Development sub-programme under the Land Information Management programme recorded the lowest absorption rate at 9 per cent.

4.2.3.3 Non-financial Performance by the State Department for Lands and Physical Planning

The achievements against Key Performance Indicators of the State Department for Lands and Physical Planning in the first six months of FY 2025/2026 are presented in table 4.3 .

Table 4.3: Non-Financial Performance by the State Department for Lands and Physical Planning

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved As of 31 st December 2025	Variance
Land policy and planning	Development Planning and Land Reforms	Title deeds issued	Number of title deeds issued	420,000	154,507	(265,493)
	Land Settlement	Landless/ Squatters settled	Number of households settled	14,000	5,328	(8,672)
	Land Survey	Land parcels geo-referenced	Number of land parcels geo-referenced	100,000	11,107	(88,893)
Land Information Management	Digitisation of land records and processes	land offices digitised	Number of land offices digitised	3	0	(3)
		Land offices constructed	Number of land offices constructed	4	0	(4)

Source: The State Department for Lands and Physical Planning

Non-financial performance analysis by the state department for Lands and Physical Planning shows that budget execution for all key outputs was behind schedule as at the end of the first six months of FY 2025/26. Notably,

the Digitisation of land records and processes sub-programme under the land information management programme did not record any achievement during the period under review.

4.2.3.4 Project Implementation for the State Department for Lands and Physical Planning

Table 4.4 summarises development projects undertaken by the State Department for Lands and Physical Planning.

Table 4.4: State Department for Lands and Physical Planning Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Completion date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of completion
Development of the National Land Value Index-BETA	1.2.18	30.6.28	GoK	1,000.00	25.00	19.77	522.37	52
Settlement of the Landless - BETA	1.7.13	30.6.28	GoK	15,000.00	1,902.55	1,885.59	11,586.45	77
Construction of Land Registries	1.7.13	30.6.27	GoK	1,120	110.15	16.69	302.12	27
Renovation of Land Offices	1.7.14	30.6.28	GoK	500.00	45.00	10.00	381.06	76
Digitisation of land registries -BETA	1.7.2014	30.6.26	GoK	20,000.00	356.00	320.79	8,552.54	43
Infrastructure Improvements at the Kenya Institute of Survey and Mapping	1.7.13	30.6.26	GoK	1,100.00	50.00	20.63	349.63	32

Source: The State Department for Lands and Physical Planning

An analysis of the State Department for Lands and Physical Planning's project implementation status revealed delays in some projects. For instance, the construction of Land Registries (27 per cent complete) and Infrastructure Improvements at the Kenya Institute of Survey and Registration Mapping (32 per cent complete), despite both projects commencing in July 2013.

4.2.4 The State Department for Livestock Development

The State Department for Livestock Development's mandate includes Livestock policy management; Development of the livestock industry; Veterinary services and disease control policy; Range development and management; Livestock marketing; Promotion of dairy industry; Livestock insurance policy; Livestock branding; Promotion of bee keeping and apiculture; Promotion of quality of hides and skins; Leather sector development and promotion of value chain; Livestock research and development; Animal genetic research; and Tsetse fly and Trypanosomiasis research and control. The State Department oversees 8 Semi-Autonomous Government Agencies (SAGAs) under its purview.

4.2.4.1 Budget Performance by the State Department for Livestock Development

The budget allocation to the State Department for Livestock Development in FY 2025/2026 amounted to Kshs.10.11 billion, compared to Kshs.11.01 billion allocated in FY 2024/2025.

4.2.4.2 State Department for Livestock Development Programmes and Sub-Programme Performance

The budget allocated was to fund one programme. Table 4.5 shows budget execution by programme and sub-programmes under the State Department for Livestock Development in the first six months of FY 2025/2026.

Table 4.5: The State Department for Livestock Development Programme and Sub-Programme Performance

Programmes	Sub-Pro-grammes	Gross Approved Estimates (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Develop-ment	Total	Recur-ent	Develop-ment	Total	
Livestock Resource Management and Development	Livestock Policy Development and Capacity Building Pro-gramme	2,298.01	2,680.00	4,978.01	1,256.20	1,683.62	2,939.82	59
	Livestock Production and Management	467.09	2,313.06	2,780.15	230.86	1,004.36	1,235.22	44
	Livestock Products Value Addition and Marketing	743.78	-	743.78	371.89	-	371.89	50
	Food Safety and Animal Products Development	321.67	8.00	329.67	149.73	-	149.73	45
	Livestock Diseases Man-agement and Control	1,204.86	75.00	1,279.86	600.52	25.00	625.52	49
Total		5,035.41	5,076.06	10,111.47	2,609.20	2,712.97	5,322.18	53

Source: The State Department for Livestock Development

The State Department for Livestock Development recorded an average absorption of 53 per cent in the first six months of FY 2025/26.

4.2.4.3 Non-financial Performance by the State Department for Livestock Development

Table 4.6 presents achievements against the annual targets for the State Department for Livestock Development in the first six months of FY 2025/2026.

Table 4.6: Non-Financial Performance by the State Department for Livestock Development

Name of Pro-gramme	Sub-Pro-gramme	Key Output	Key Performance Indi-cator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Livestock Resource Man-agement and Development	Livestock policy de-velopment and capacity building pro-gramme	Improve Compli-ance with Quality and Safety Re-quirements of Marketed Dairy Produce	Number of milk handling premises inspected for quality and safety assurance	9,000	32,410	23,410
			Number of milk quality and safety tests conducted.	80,000	91,499	11,499

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
	Livestock production and management	Pastoralist covered by financial services and capacity building (drive project)	The number of pastoralists covered by livestock insurance at a minimum of 5 Tropical Livestock Units (TLUs) per pastoralist.	200,000	-	-200.000
		Animal breeding services	Number of breeding piglets availed to farmers	600	450	-150
			Number of breeding rabbits availed to farmers	500	500	-
		Livestock Restocking in ASALs	Number of Livestock	10,208	5,569	4,639
			Number of Counties	16	11	-5
	Livestock Disease management and control	Enhanced Disease Surveillance	Number of active surveillance missions on Peste des Petits Ruminants (PPR), Rift Valley Fever (RVF) and other priority trans boundary animal diseases	1	5	4
		Reduced animal disease incidences	% of disease outbreaks investigated	100	100	-

Source: The State Department for Livestock Development

Analysis of non-financial performance by the State Department for Livestock production revealed that some key performance indicators had annual targets that varied downwards compared to the first three months of FY 2025/26. For instance, the number of breeding piglets availed to farmers decreased from 700 to 600, the number of breeding rabbits availed to farmers from 2,300 to 500, and the Number of active surveillance missions on Peste des Petits Ruminants (PPR), Rift Valley Fever (RVF) and other priority trans boundary animal diseases decreased from 4 to 1. Further analysis revealed that no pastoralists were covered by livestock Insurance under the livestock production and management sub-programme during the period under review.

4.2.4.4 Project Implementation for the State Department for Livestock Development

Table 4.7 summarises some of the projects undertaken by the State Department for Livestock Development.

Table 4.7: State Department for Livestock Development Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of completion
Establishment of Liquid Nitrogen Plants KAGRC	01.07.2015	30.06.2025	GoK	1,320.00	34.65	34.65	1,285.40	97
Towards Ending Drought Emergencies in Kenya	10.10.2021	30.06.2026	GoK/Donor	1,338.00	159.00	58.22	871.45	65
Livestock Training Institute Mogotio	01.07.2024	30.06.2029	GoK	500.00	15.00	1.50	50.48	10

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of completion
Livestock Value Chain Support Programme, phase II	01.07.2022	30.06.2027	GoK/Donor	13,745.00	280.00	277.97	3,705.46	27
National Beekeeping Institute	15.08.2013	30.06.2026	GoK	159.00	4.00	-	150.90	95
De-risking, Inclusion & Value Enhancement of Pastoral Economies	27.10.2022	26.10.2027	Donor	16,093.00	1,953.33	1,580.12	7,851.05	49
Kenya Livestock Commercialization Programme (KEL-COP)	10.03.2021	10.03.2027	GoK/Donor	6,200.00	785.500	595.14	2,989.49	48
Sustainable Tsetse and Trypanosomiasis-free areas in Kenya -KENTTEC.	01.08.2014	30.06.2028	GoK	1,960.00	25.00	25.00	1,403.75	72
Construct & Refurbish Facilities – Meat Training Institute -Athi Rivrer	20. 9.2012	30.12.2026	GoK	160.00	12.50	-	135.30	85
Construction of Awendo Animal Health Clinic	01.07.2025	31.07.2029	GoK	500.00	75.00	2,998.60	2,998.60	1

Source: The State Department for Livestock Development

4.2.5 The State Department for Agriculture

The State Department for Agriculture's mandate is to create an enabling environment for sustainable food and nutrition security and economic growth by leading in policy formulation, research, and resource allocation for the agricultural sector. This is achieved through overseeing the implementation of National Agricultural Policy; National Food Policy; Strategic Food Reserves; Agricultural Crops Development, Regulation and Development; Agriculture Financing; Phytosanitary Services and International Standards Compliance; Policy on Agricultural Training; Agricultural Land Resources Inventory and Management; Agricultural Mechanization Policy Management; Policy on Land Consolidation for agricultural benefit; Agricultural Insurance Policy; Agricultural Extension Policy and Services Standards; Capacity Building Policy for Agricultural Staff; Crop Research and Development; Support in administration of Irrigation Schemes; Agriculture Seed Research and Development; Crop Genetic Research; and Bio-safety Management.

4.2.5.1 Budget Performance by the State Department for Agriculture

The budgetary allocation to the State Department for Agriculture in FY 2025/2026 amounts to Kshs.49.94 billion, compared to Kshs.46.63 billion allocated in FY 2024/2025.

4.2.5.2 State Department for Agriculture Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.8 shows budget implementation by programmes and sub-programmes under the State Department for Agriculture in the first six months of FY 2025/2026.

Table 4.8: The State Department for Agriculture Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	Agricultural Policy and Regulatory Frameworks	8,576.86	11,035.00	19,611.86	4,095.94	10,047.62	14,143.56	72
	Agricultural Planning and Financial Management	67.03	-	67.03	30.56	-	30.56	46
Crop Development and Management	Land and Crops Development	3,215.37	10,879.00	14,094.37	293.64	2,407.49	2,701.13	19
	Food Security Initiatives	300.00	9,178.81	9,478.81	47.75	3,071.64	3,119.39	33
	Quality Assurance and Monitoring	571.82	259.00	830.82	259.99	2.90	262.89	32
Agribusiness and Information Management	Agribusiness and Market Development	82.25	800.00	882.25	-	394.66	394.66	45
	Agricultural Information Management	50.91	-	50.91	9.79	-	9.79	19
Agricultural Research and Development	Crop Research and Development	4,928.48	-	4,928.48	2,378.58	-	2,378.58	48
TOTAL		17,792.71	32,151.81	49,944.52	7,116.24	15,924.32	23,040.56	46

Source: The State Department for Agriculture

Analysis of Programmes and sub-programmes indicated that, on average, the State Department for Agriculture recorded an absorption rate of 46 per cent in the first six months of FY 2025/26. The Agricultural Policy and Regulatory Frameworks sub-programme recorded the highest absorption rate at 72 per cent, while the Land and Crops Development and Agricultural Information Management sub-programmes recorded the lowest at 19 per cent.

4.2.5.3 Non-financial Performance by the State Department for Agriculture

Table 4.9 presents the achievements against the State Department for Agriculture's key performance indicators in the first six months of FY 2025/2026.

Table 4.9: Non-Financial Performance by State Department for Agriculture

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Agricultural Research & Development	Crop Research and Development	Soil Health Services	Number of soil sample testing reports (nutrient recommendation)	5,000	-	-5,000
		Crop varieties	Number of promising lines of different crops submitted to KEPHIS for NPT evaluation	90	30	-60

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
General Administration, Planning and Support Services	Agricultural policy, legal and regulatory frameworks	Compliance with standards and regulations	percentage level of compliance with scheduled crop regulations.	100	100	-
		Bio-safety testing services	number of counties assessed for compliance	45	28	-17
		Bio-safety Arbitration Services	Number of public awareness programmes on Biosafety Appeals Board thematic areas	6	2	4
		Cotton Production and Productivity	Area under cotton (Acres)	34,762	-	-34,762
Crop Development and Management	Land and crop development	Value chain support services	Number of farmers trained on TIMPS	350,000	634,460	284,460
			Number of farmers facilitated for re-voucher support	750,000	463,133	-313,867
		Food and industrial crops production	Metric tons of rice seed availed	82.5	-	-82.5
			No. of assorted seedlings distributed (Millions)	0.33	0.18	0.15
	Quality assurance and monitoring of the outreach of services	Skills development and training services	Number of students trained in a certificate in the General Agriculture Program	56	93	37
			Number of students trained in the Diploma in General Agriculture Program	173	229	56
Agribusiness and Market Information	Agribusiness And Market Development	Agricultural market information services	Daily market information packages disseminated	316	70	-246
	Agricultural information and management	Agricultural information services	Number of agricultural radio programmes developed and disseminated	52	-	-52

Source: The State Department for Agriculture

Key performance areas that recorded nil output in the first six months of FY 2025/2026 included cotton production and productivity, soil health services, agricultural information services and provision of rice seeds.

4.2.5.4 Projects Implementation Status for the State Department of Agriculture

Table 4.10 summarises projects undertaken by the State Department for Agriculture.

Table 4.10: State Department for Agriculture Project Implementation

Project Name (a)	Project Commence date (b)	Expected Project Completion date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage of completion
Food Systems Resilience Project	7/1/2024	30/6/2028	GoK/Donor	19,800.00	2,879.87	1,653.27	3,325.86	17
Kenya Agricultural Business Development Programme (KABDP)	7/1/2024	30/11/2028	GoK/Donor	4,910.00	15.00	-	42.00	1

Project Name (a)	Project Commence date (b)	Expected Project Completion date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage of completion
Pyrethrum industry recovery	1/7/2014	30/6/2030	GoK	3,480.00	17,500.00	17,500.00	1,027.50	30
National Edible Oil Crops Promotion Project	1/7/2023	30/6/2030	GoK	1,241.00	150.00	-	50.11	4
Food security and crop diversification	1/7/2014	30/6/2030	GoK	9,012.00.00	1,113.73	781.76	6,093.63	68
Sugar Reforms Projects	1/7/2010	30/6/2030	GoK	7,389.00	2,235.00	2,000.00	6,662.00	90
Fertiliser Subsidy Programme	1/4/2021	30/6/2030	GoK	100,000.00	8,000.00	8,000.00	45,363.00	45
Crop Post-Harvest Management	1/7/2023	30/6/2030	GoK	3,244.40	75.00	19.97	2,419.68	75
National Agricultural Value Chain Development Project (NAVCDP)	21/9/2022	30/6/2027	GoK/Donor	31,350.000	5,120.50	2,253.54	16,687.34	53
Kenya Cereals Enhancement Programme-Climate Resilient Agricultural Livelihoods Window (KCEP-CRAL)	10/1/2023	31/3/2029	GoK/Donor	1,653.00	278.00	72.95	426.95	26

Source: The State Department for Agriculture

An analysis of the State Department for Agriculture's project implementation status shows low budget uptake for some projects. Examples of the affected projects include the Kenya Agricultural Business Development Programme (1 per cent), the National Edible Oil Crops Promotion Project (4 per cent), the Food Systems Resilience Project (17 per cent), and the Kenya Cereals Enhancement Programme-Climate Resilient Agricultural Livelihoods Window project (26 per cent). Further, the Pyrethrum industry recovery project was at a 30 per cent level of completion, despite commencing in 2014.

4.2.6 The State Department for the Blue Economy and Fisheries

The State Department for the Blue Economy and Fisheries is mandated to coordinate the development of national oceans and blue economy strategies and policies, including Fisheries and Aquaculture Policy, as well as the Legal, Regulatory, and Institutional Framework for the Fisheries Industry and the Blue Economy. It plays a key role in driving sustainable transformation and diversification of the ocean's economy by promoting research and innovation, increasing local participation and investment in the blue economy through private sector engagement and partnerships, as well as Fisheries Marketing Policy, Fishing Licensing, and Management and Licensing of Local and Foreign Fishing Trawlers in Kenyan waters.

4.2.6.1 Budget Performance by the State Department for the Blue Economy and Fisheries

The budget allocation to the State Department for the Blue Economy and Fisheries in FY 2025/2026 amounts to Kshs.8.23 billion, compared to Kshs.11.85 billion allocated in FY 2024/2025.

4.2.6.2 State Department for the Blue Economy and Fisheries Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.11 shows budget execution by programmes and sub-programmes under the State Department for the Blue Economy and Fisheries in the first six months of FY 2025/2026.

Table 4.11: The State Department for Blue Economy and Fisheries Programmes and Sub-programmes performance

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs.Millions)			Expenditure (Kshs.Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Fisheries Development and Management	Fisheries Policy, Strategy and Capacity Building	1,083.69	-	1,083.69	571.87	-	571.87	53
	Aquaculture Development	-	2,831.73	2,831.73	-	2,330.84	2,330.84	82
	Management and Development of Capture Fisheries	43.69	-	43.69	10.61	-	10.61	24
	Marine and Fisheries Research	1,614.00	2,400.00	4,014.00	797.00	2,186.48	2,983.48	74
General Administration, Planning and Support Services	General Administration, Planning and Support Services	199.69	-	199.69	91.21	-	91.21	46
Development and Coordination of the Blue Economy	Blue Economy Policy, Strategy and Coordination	57.12	-	57.12	26.39	-	26.39	46
TOTAL		2,998.20	5,231.73	8,229.93	1,497.08	4,517.32	6,014.40	73

Source: The State Department for the Blue Economy and Fisheries

The analysis of Programmes and sub-programmes shows that the State Department for the Blue Economy and Fisheries recorded an overall absorption rate of 73 per cent in the first six months of FY 2025/26. The Management and Development of Capture Fisheries sub-programme, however, had the lowest absorption rate of 24 per cent.

4.2.6.3 Non-financial Performance by the State Department for the Blue Economy and Fisheries

The achievements against the State Department's Key Performance Indicators for Blue Economy and Fisheries in the first six months of FY 2025/2026 are presented in Table 4.12.

Table 4.12: Non-Financial Performance by the State Department for Blue Economy and Fisheries

Name of Pro-gramme	Sub-Pro-gramme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Fisheries Development and Management	Fisheries Policy, Strategy and Capacity Building.	Fisheries and Aquaculture Governance Instruments	Number of Fisheries and aquaculture governance instruments developed	2	-	(2)
		National fish marketing strategy	National fish marketing strategy developed	1	-	(1)
	Aquaculture Development	Fisheries and Aquaculture Services	Number of fish farmers mapped and capacity built.	2,000	200	(1,800)
		Sagana aquaculture complex	Percentage level of completion of Sagana Aquaculture Complex.	80	-	(80)
	Management and Development of Capture Fisheries	Fisheries and Aquaculture Services	The number of catch assessment surveys conducted	4	1	(3)
		Monitoring, Control and Surveillance Services	Number of Monitoring, Control and Surveillance Officers Trained.	105	-	(105)
			Number of Monitoring, Control and Surveillance Patrols conducted	25	10	(15)
			Number of Monitoring, Control and Surveillance Command Centres established.	2	-	(2)
	Marine spatial planning and coastal zone management	Marine Spatial Plan	% Completion of Spatial Plan.	40	-	(40)
	Management of Fish Ports and associated infrastructure	Liwatoni Fish Port Services	Number of modern fish handling equipment acquired.	7	-	(7)
		Semi-industrial and Industrial Fishing Support Services.	Number of deep-sea fishing vessels refurbished.	2	1	(1)
	Promotion Of Krenya as a Centre for Agro-Business Blue Economy	Kabonyo Regional Fisheries and Aquaculture Services and Training Centre of Excellence	level of completion (%)	60	30	(30)

Source: The State Department for the Blue Economy and Fisheries

Non-financial performance analysis reveals slow service delivery by the State Department of Blue Economy and Fisheries, despite an overall budget absorption rate of 73 per cent in the period under review. Key activities yet to commence included completing the Sagana aquaculture complex, acquiring fish-handling equipment, developing a marine spatial plan, developing aquaculture governance instruments, and developing a fish marketing strategy.

4.2.6.4 Project Implementation for the State Department for the Blue Economy and Fisheries

Table 4.13 summarises some of the projects undertaken by the State Department for the Blue Economy and Fisheries in the first six months of the FY 2025/26.

Table 4.13: State Department for the Blue Economy and Fisheries Project Implementation

Project Name (a)	Project commence date (b)	Expected Project Completion date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure In the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Kabonyo Fisheries and Aquaculture Training Centre	1/7/2024	30/6/2027	Donor	1,800.00	500.00	-	257.00	14
Kenya Marine Fisheries & Socio-Economic Development Project	1/3/2018	30/6/2026	Donor	11,983.00	2,400.00	2,186.00	9,535.00	80
Aquaculture Business Development Project (ABDP)	1/1/2018	31/3/2026	Donor	14,373.00	2,331.00	2,331.00	11,419.00	79

Source: The State Department for the Blue Economy and Fisheries.

Analysis of the state department's project implementation for Blue Economy and Fisheries revealed delays in budget execution. For instance, the Aquaculture Business Development Project recorded a completion rate of 79 per cent despite its completion date in March 2026. Besides, the Kabonyo Fisheries and Aquaculture Training Centre project was 14 per cent complete, despite its timeline ending in June 2027.

4.2.7 The National Land Commission

The National Land Commission's mandate as per the Constitution of Kenya 2010 Article 62 (2) and 67 (2) (3) is to manage and administer public land on behalf of the national and county governments, recommend a national land policy to the national government, advise the national government on a comprehensive programme for the registration of titles in the land throughout Kenya and to Initiate investigations, on its initiative or a complaint, into present or historical land injustices, and recommend appropriate redress.

4.2.7.1 Budget Performance by the National Land Commission

The budget allocation to the National Land Commission for FY 2025/2026 was Kshs.3.36 billion, compared to Kshs.2.26 billion allocated in FY 2024/2025.

4.2.7.2 National Land Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.14 shows budget execution by programmes and sub-programmes under the National Land Commission in the first six months of FY 2025/2026.

Table 4.14: The National Land Commission Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Land Administration and Management	General Administration, Planning and Support Services	1,392.31	-	1,392.31	499.22	19.25	518.47	37
	Land Administration and Management	419.05	200.00	619.05	280.30	307.24	587.53	95
	Public Land Information Management	1.30	34.08	35.39	0.48	13.32	13.80	39
	Land Dispute and Conflict Resolution	990.57	322.02	1,312.59	907.81	-	907.81	69

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorp- tion Rate (%)
		Recurrent	Develop- ment	Total	Recurrent	Develop- ment	Total	
Total		2,803.23	556.10	3,359.33	1,687.81	339.80	2,027.61	60

Source: The National Land Commission

On average, the National Land Commission recorded an absorption rate of 60 per cent in the first six months of FY 2025/26.

4.2.7.3 Non-financial Performance by the National Land Commission

The achievements against Key Performance Indicators of the National Land Commission in the first six months of FY 2025/2026 are presented in table 4.15.

Table 4.15: Non-Financial Performance by the National Land Commission

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Land Administration and Management	Land Administration and Management Services	Land Use, Planning and Research Services	Number of advisories on land use planning prepared and issued.	4	8	4
			Percentage of guidelines for preparing land use and management plans for land held by public agencies developed.	4	2	-2
		Natural Resources Management	Number of advisories issued on natural resources management.	4	5	1
			No. of counties with Ecologically Sensitive Areas mapped and inventoried	7	-	-7
			No. of climate-smart land sessions held with stakeholders	2	2	-
		Land Administration and Management Services	Number of letters of allotments issued on public land	2,500	13,647	11,147
			Number of consents to lease public institutional land	400	99	-301
			No. of public notices published on extension and renewal of leases, regularisation, formalisation, new allocation, and reservation for settlement schemes prepared.	224	257	33
			Reviewed the Handbook on Land Administration processes and procedures developed	1	0.5	0.5
		Survey services	Number of final surveys supervised and administered	1	1	-
			No. of reports on documented acquired but unsurveyed public land	1	1	-
	Public Land Information Management	Survey services	Number of georeferenced PIDs, RIMs on public land, survey plans and development plans	500	400	-100

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
			Number of digitised public land parcels	1,000	400	-600
	Land Disputes and Conflict Resolution	Historical Land Injustices & Disputes Resolution Services	Percentage of litigation cases attended in court and in the land acquisition tribunal	100	50	-50
			Number of historical land injustice claims investigated	300	22	-278
			Number of historical land injustice determinations made/Recommendation made	800	407	-393
			Number of historical land injustice clinics for the public in the Counties	47	1	-46

Source: The National Land Commission

The non-financial performance analysis shows strong performance in the core functions of the National Land Commission during the period under review. Areas that recorded outstanding performance included advisories on natural resource management (5 advisories issued out of annual target of 4 advisories), issuing of letters of allotment on public lands (13, 647 allotment letters issued out of annual target of 2,500 allotment letters), publication of extension and renewal of leases (257 notices published out of annual target of 224 notices), and survey services on public land (400 georeferenced of PID, RIMS on public land, survey plans and development plans out of annual target of 500).

4.2.7.4 Projects Implementation for the National Land Commission

Table 4.16 summarises projects undertaken by the National Land Commission.

Table 4.16: National Land Commission Project Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Completion date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Public Land Information Management	15/1/2015	30.12.2028	GoK	1,500.00	17.04	13.32	436.40	29
ICT Networking	15/1/2015	30/12/2028	GoK	552.00	22.02	19.25	375.27	68
Final survey and vesting of compulsorily acquired land	01-07-2025	30-6-2027	GoK	450.00	100.00	7.24	7.24	2
Nairobi Southern By-pass, Nairobi Eastern By-pass, Dongo Kundu compensation fund	01-07-2024	30-6-2026	GoK	900.00	300.00	300.00	300.00	33

Source: The National Land Commission

An analysis of the projects' implementation status by the National Land Commission shows delays in project implementation, based on commencement dates, completion rates, and expected completion dates as of the end of the first six months of FY 2025/26.

4.3. Education Sector

4.3.1 Introduction

The Education Sector comprises five MDAs: the State Department for Vocational and Technical Training, the State Department for Higher Education, the State Department for Science, Innovation and Research, the State Department for Basic Education, and the Teachers Service Commission (TSC), and their affiliated Agencies and Institutions.

The Sector envisions attaining “Quality and inclusive education, training and research for sustainable development” in Kenya. The Sector’s strategic objectives include enhancing access, equity, quality and relevance in education, training and research; establishing, maintaining and managing professional teaching and learning services for all early learning centres, primary, secondary and tertiary institutions; enhancing development capacities for Science Technology and Innovations; enhance mechanisms for dissemination and commercialisation of research findings; improve data quality and sharing in education, training, research and labour market; promote vibrant industry - institutional linkages in the area of skilling for employability; and integrate ICT in Education, Training and Research for management, teaching and learning at all levels.

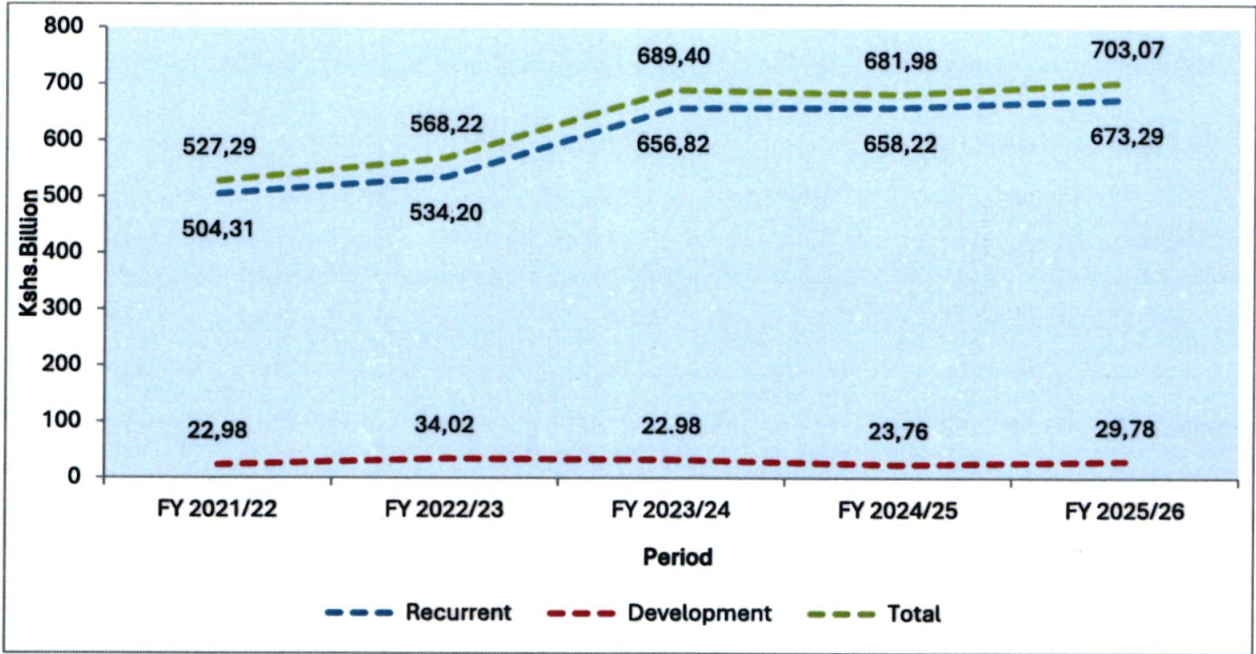
It is worth noting that the 2-6-3-3 system requires substantial infrastructure, equipment, and human capital in the medium term, from 2025/26 to 2027/28.

4.3.2 Budget Performance for the Education Sector

The budgetary allocation to Education in FY 2025/2026 amounted to Kshs.703.07 billion, compared to Kshs.681.98 billion allocated in FY 2024/2025. This amount represents 15 per cent of the gross national budget of Kshs.4.69 trillion and 28 per cent of the MDAs’ budget of Kshs.2.55 trillion. The allocation included Kshs.29.78 billion (4 per cent) for development activities and Kshs.673.29 billion (96 per cent) for recurrent expenditure. The Teachers Service Commission received the highest budgetary allocation of Kshs.387.18 billion (55 per cent of the Education Sector’s budget), while the State Department for Science, Innovation and Research had the lowest budgetary allocation of Kshs. 0.99 billion (0.1 per cent of the Education Sector allocation).

The high allocation to the Teachers Service Commission is attributed to its vital role in the Teacher Resource Management programme. Figure 4.3 shows the budgetary allocation trends of the Education Sector from FY 2021/2022 to FY 2025/2026.

Figure 4.3: Budgetary Allocation Trend for the Education Sector



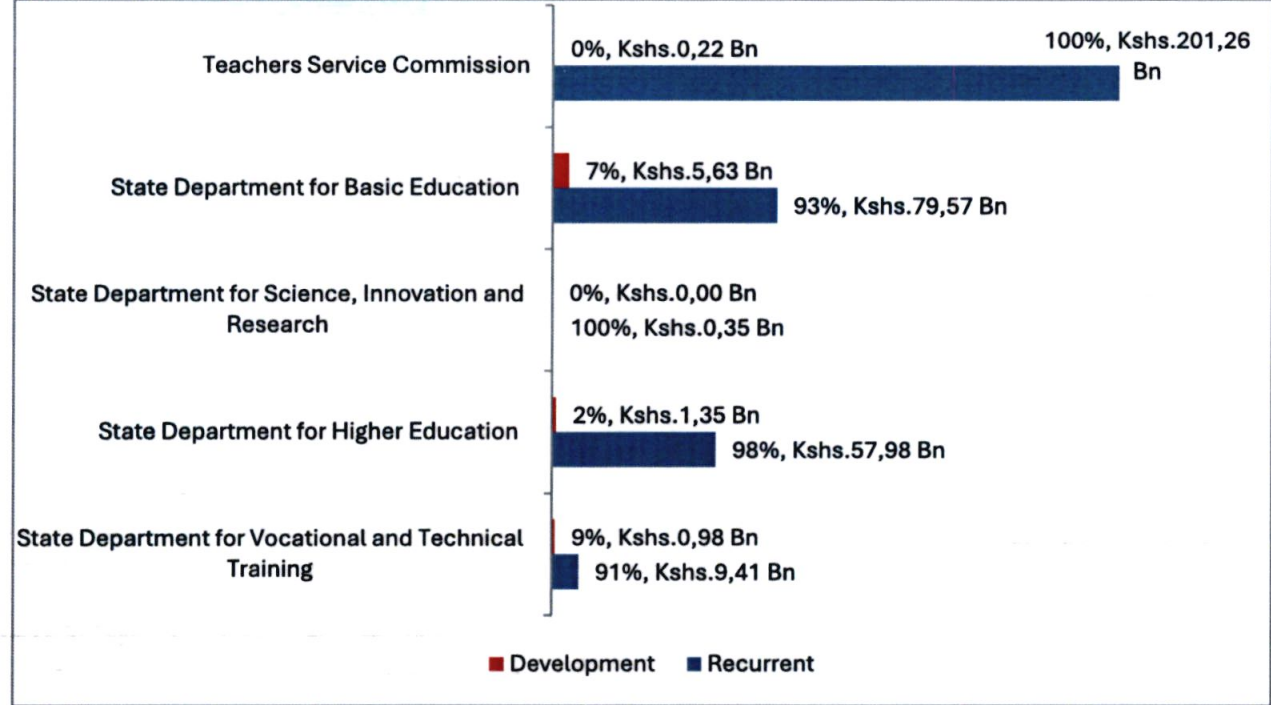
Source: National Treasury

The total exchequer issues to the Education Sector amounted to Kshs. 356.74 billion, representing 57 per cent of the Sector’s annual net estimates. This amount comprised Kshs.8.17 billion for development expenditure, representing 35 per cent of the annual development net estimates, and Kshs.348.57 billion for recurrent activities, representing 58 per cent of the annual recurrent net estimates.

In the first six months of FY 2025/2026, the State Department for Higher Education received the highest proportion of development exchequer issues to development net estimates at 49 per cent, while the State Department for Basic Education received 31 per cent. The State Department for Science, Innovation, and Research did not receive exchequer issues for development activities. Conversely, the State Department for Basic Education recorded the highest proportion of recurrent exchequer issues to recurrent revised net estimates at 74 per cent, while the State Department for Science, Research and Innovation recorded the lowest at 42 per cent.

Figure 4.4 shows the exchequer issues in the Education Sector during the first six months of FY 2025/2026.

Figure 4.4: Exchequer Issues to the Education Sector



Source: National Treasury

The total expenditure for the Education Sector amounts to Kshs.365.99 billion, representing 52 per cent of the annual gross estimates, compared to 55 per cent (Kshs.374.63 billion) recorded in the first six months of FY 2024/2025. This amount comprised Kshs.9.97 billion for the development budget representing an absorption rate of 34 per cent, compared to 56 per cent (Kshs.13.19 billion) recorded in the first six months of FY 2024/2025, and Kshs.356.03 billion for recurrent expenditure representing 53 per cent of the recurrent gross estimates, compared to 55 per cent (Kshs.361.44 billion) recorded in the first six months of FY 2024/2025.

Table 4.17 shows the Education sector analysis of exchequer issues and expenditures in the first six months of FY 2024/25.

Table 4.17: Education Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Budget	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Vocational and Technical Training	7.84	2.11	0.98	1.51	46	19	35.41	20.43	9.41	13.01	46	37
State Department for Higher Education	2.78	2.74	1.35	1.52	49	55	140.95	86.16	57.98	67.08	67	48

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Budget	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Science, Innovation and Research	-	-	-	-	-	-	0.99	0.83	0.35	0.35	42	35
State Department for Basic Education	18.49	18.18	5.63	6.92	31	37	109.42	108.05	79.57	79.04	74	72
Teachers Service Commission	0.67	0.67	0.22	0.02	32	3	386.51	385.55	201.26	196.55	52	51
Total	29.78	23.70	8.17	9.97	34	33	673.29	601.03	348.57	356.03	58	53
Sector Summary												
	Gross Estimates		Net Estimates		Exchequer Issues		Expenditure		% of Exchequer to Net Estimates		% of Expenditure to Gross Estimates	
Development	29.78		23.70		8.17		9.97		34		33	
Recurrent	673.29		601.03		348.57		356.03		58		53	
Total	703.07		624.74		356.74		365.99		57		52	

Source: MDAs and National Treasury

The State Department for Higher Education recorded the highest absorption of development budget at 55 per cent, while the Teachers Service Commission recorded the lowest at 3 per cent. The State Department for Basic Education recorded the highest recurrent expenditure as a percentage of annual gross estimates at 72 per cent. In contrast, the State Department for Science, Innovation and Research recorded the lowest ratio at 35 per cent.

4.3.3 The State Department for Vocational and Technical Training

The mandate of the State Department for Vocational and Technical Training (TVET) is to provide a skilled workforce that supports socio-economic development and fully participates in the global economy. TVET implements key programmes, including institution-based training, apprenticeships, Recognition of Prior Learning, and Entrepreneurship. It improves productivity, competitiveness, and prosperity for individuals, enterprises and the nation.

4.3.3.1 Budget Performance by the State Department for Vocational and Technical Training

The budget allocation to the State Department for Vocational and Technical Training in FY 2025/2026 amounted to Kshs.43.24 billion, compared to Kshs.35.99 billion allocated in FY 2024/2025.

4.3.3.2 State Department for Vocational and Technical Training Programmes and Sub-Programme Performance

The budget allocation in FY 2025/26 was to fund three programmes. Table 4.18 shows budget execution by programmes and sub-programmes under the State Department for Vocational and Technical Training in the first six months of FY 2025/2026.

Table 4.18: The State Department for Vocational and Technical Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Technical Vocational Education and Training	Technical Accreditation and Quality Assurance	2,238.76	-	2,238.76	231.50	-	231.50	10
	Special Needs in Technical and Vocational Education	207.14	-	207.14	103.57	-	103.57	50
	Technical Trainers and Instructors Services	32,082.88	-	32,082.88	12,299.91	-	12,299.91	38
	Infrastructure Development and Expansion	-	7,836.32	7,836.32	-	1,511.86	1,511.86	19
Youth Training and Development	Revitalisation of Youth Polytechnic	54.07	-	54.07	25.06	-	25.06	46
	Headquarters and Administrative Services	825.58	-	825.58	348.57	-	348.57	42
TOTAL		35,408.43	7,836.32	43,244.75	13,008.61	1,511.86	14,520.47	34

Source: The State Department for Vocational and Technical Training

The State Department's Programme and sub-programmes analysis showed that the Special Needs in Technical and Vocational Education sub-programme had the highest absorption rate of 50 per cent. In comparison, the Technical Accreditation and Quality Assurance sub-programme recorded the lowest at 10 per cent, all under the Technical Vocational Education and Training programme.

TVET's overall performance was 34 per cent by the end of the first six months of FY 2025/2026 against a target of 50 per cent.

4.3.3.3 Non-financial Performance by the State Department for Vocational and Technical Training

This section presents achievements against Key Performance Indicators for the State Department for Vocational and Technical Training for the first six months of FY 2025/2026, as shown in table 4.19.

Table 4.19: Non-Financial Performance by the State Department for Vocational and Technical Training

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved As of 31 st December 2025	Variance
Technical Vocational Education and Training	Technical Accreditation and Quality Assurance	Trainees enrolled in TVET	Number of trainees enrolled in national polytechnics.	235,134	254,963	19,829
			Number of trainees enrolled in TVCs	370,806	305,245	65,561
		Trainees financed	The number of TVET trainees receiving Capitation.	202,039	179,735	-22,304
		Adoption of Competency-Based Assessment (CBA)	Number of Competence-Based Assessment Centres Registered	70	70	-

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved As of 31 st December 2025	Variance
General Administration, Planning and Support Services	Planning Administrative Services	Financial Services Reports Prepared	Number of CBET Candidates assessed	170,000	354,102	184,102
			Quarterly Expenditure Analysis Reports	4	2	-2
			Monthly Expenditure Reports	12	6	-6
		Monitoring and Evaluation framework developed / reviewed.	Monitoring & evaluation framework developed/re-viewed.	1	1	-
		Performance contracting implemented.	Number of institutions on performance contracting.	175	181	6
Youth Training and Development	Curriculum Development	CBET curricula implemented in VTCs	Number of CBET curricula implemented in VTCs	45	68	23
			Number of counties sensitised on curriculum reforms in VTCs	20	15	-5

Source: The State Department for Vocational and Technical Training

*SNE- Special Needs Education

*CBET- Curriculum-Based Education and Training

*VTCs- Vocation Training Centres

Non-financial performance analysis indicated that service delivery from the execution of programmes and sub-programmes was on target by the end of the period under review.

4.3.3.4 Projects Implementation for the State Department for Vocational and Technical Training

Table 4.20 summarises some of the projects undertaken by the State Department for Vocational and Technical Training.

Table 4.20: State Department for Vocational and Technical Training Projects Implementation Status

Name of the Project/Programme (a)	Project commencement date (b)	Expected Project Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Uriri Technical Training Institute -Migori	24/7/2025	24/7/2027	GoK	46.00	10.00	5.00	5.00	11
Tarbaj TTI	22/7/2025	22/7/2028	GoK	45.00	15.00	7.50	7.50	17
GoK-AfDB Technical, Vocational Project	11/1/2021	30/06/2026	Foreign Borrowing	4,336.37	4,002.95	216.12	2,414.40	56
East Africa Skills Transformation and Regional Integration.	16/9/2019	31/12/2026	Foreign Borrowing	5,023.12	600.00	272.79	4,078.72	81

Name of the Project/Programme (a)	Project commencement date (b)	Expected Project Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Construction of Kwanza Constituency TTI	1/7/2024	30/06/2027	GoK	52.00	20.00	6.07	17.18	33
Kenya School of TVET-Tinderet	1/7/2023	1/6/2028	GoK	40.00	20.00	10.00	10.00	25
Promotion of Youth Employment through scholarships, Phase 2- Wings to Fly IV	1/7/2023	30/06/2028	Donor	462.00	462.00	111.82	186.54	40
Keneth Matiba Technical Training Institute	1/7/2024	30/06/2027	GoK	52.00	20.00	6.07	17.18	33
Rabai TVC	1/7/2017	1/6/2028	GoK	57.00	5.00	2.50	2.50	4
Ndhiwa TVET	1/5/2023	01/06/2029	GoK	85.50	5.00	2.50	2.50	3

Source: The State Department for Vocational and Technical Training

An analysis of the State Department for Vocational and Technical Training's project implementation reveals that projects exhibited low implementation levels, with a risk that the AfDB Technical project (56 per cent complete) may overstretch its target timeline.

4.3.4 The State Department for Higher Education

The State Department for Higher Education and Research is responsible for University Education Policies and Standards, Management, Management of Continuing Education (excluding TVETS), Public University Management, Education Research and Policy, and Standards on Science and Technology. Its mandate is carried out in collaboration with its Agencies and accredited universities.

4.3.4.1 Budget Performance by the State Department for Higher Education

The budget allocation to the State Department for Higher Education in FY 2025/2026 amounted to Kshs.143.73 billion, compared to Kshs.139.65 billion allocated in FY 2024/2025.

4.3.4.2 State Department for Higher Education Programmes and Sub-Programme Performance

The budget allocated in FY 2025/26 is to fund two programmes. Table 4.21 shows budget execution by programmes and sub-programmes under the State Department for Higher Education and Research in the first six months of FY 2025/2026

Table 4.21: The State Department for Higher Education Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
University Education	University Education	79,507.93	2,781.97	82,289.90	20,629.01	1,518.37	22,147.38	27

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	Quality Assurance	444.44	-	444.44	109.72	-	109.72	25
	Higher Education Support Services	60,700.06	-	60,700.06	46,210.46	-	46,210.46	76
	General Administration, Planning and Support	300.60	-	300.60	130.62	-	130.62	43
TOTAL		140,953.02	2,781.97	143,735.00	67,079.81	1,518.37	68,598.18	48

Source: The State Department for Higher Education

Analysis of the Programme and sub-programmes showed that the state department recorded an overall absorption rate of 48 per cent, which implies effective budget execution by the end of the period under review.

4.3.4.3 Non-financial Performance by the State Department for Higher Education

Key Performance Indicators for the State Department for Higher Education in the first six months of FY 2025/2026 are presented in Table 4.22.

Table 4.22: Non-Financial Performance by the State Department for Higher Education

Name of Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Higher Education	University Education	Student Enrolment	Number of students enrolled in Public Universities	640,876	642,187	1,311
		Student Graduation	Number of PhD students graduated from Public Universities	791	810	19
	Quality Assurance and Standard	Quality Assurance and Accreditation	Percentage of Programme applications evaluated for accreditation.	80	80	-
	Higher Education Support Services	Student Financing Services	Number of GoK-sponsored students in public universities financed	154,789	0	-154,789
			Number of GoK-sponsored students in private universities financed	48,430	47,211	-1,219
		Student Placement Services	Number of students placed in universities	173,322	182,438	9,116
			Number of secondary schools guided on career choices	8,715	2,068	-6,647
			No. of secondary school teachers sensitised on career guidance	13,411	2,891	-10,520
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Planning services	Number of downstream institutions on the performance contract	47	48	1
			Number of policies for university education formulated.	3	0	-3

Source: The State Department for Higher Education

4.3.4.4 Projects Implementation Status for the State Department for Higher Education

Table 4.23 summarises some of the projects undertaken by the State Department for Higher Education and Research.

Table 4.23: State Department for Higher Education Project Implementation Status.

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Construction of Administration and Tuition Block, Technical University of Kenya	12/7/2015	12/6/2026	GoK	450.00	13.00	13.00	140.00	31
Engineering Complex - University of Nairobi	1/12/2023	30/6/2026	Foreign	3,958.00.00	300.00	150.00	730.00	18
Construction of the Administration Block and the Lecture Theatre, Tom Mboya University College	1/7/2017	10/7/2027	GoK	1,548.00	38.00	38.00	603.00	39
Construction of College of Engineering -Tuition Block – Jomo Kenyatta University of Agriculture and Technology	1/7/20217	30/12/2025	GoK	530.00	30.00	30.00	278.00	52
Construction of Administration Block and Lecture Theatre-Gatundu University College	1/7/2017	10/7/2028	GoK	1,455.00	20.00	20.00	345.00	24
Construction of Modern Students' Hostel and Administration Block -Garissa University College	4/4/2023	6/6/2026	GoK	450.00	40.00	40.00	191.00	43
Construction of Tuition Block- Murang'a University College	1/1/2023	30/6/2026	GoK	535.00	10.00	10.00	110.00	20
Construction of Administration Block and Lecture Theatre-Bomet University College	1/7/2017	10/7/2026	GoK	1,392.00	20.00	20.00	856.00	61
Construction of Ultra Modern Library-Maasai Mara University	1/7/2023	30/6/2026	GoK	520.00	8.00	8.00	33.00	6
Construction of A Library -Tharaka University College	30/5/2018	30/5/2026	GoK	500.00	23.00	23.00	155.00	31

Source: State Department for Higher Education and Research

A review of the implementation status of projects under the State Department for Higher Education indicates delays in project execution. For instance, the construction of the Engineering Tuition block at Jomo Kenyatta University of Agriculture and Technology (52 per cent complete) had already overstretched its planned completion date of 30th December, 2025, while many of the other projects were at the verge of a timeline overrun.

4.3.5 The State Department for Science, Innovation and Research

The State Department for Science, Innovation, and Research is responsible for promoting and regulating the national Science, Technology, and Innovation (STI) system to drive economic development. It was created by Executive Order No. 1 of 2025 following the government’s reorganisation.

4.3.5.1 Budget Performance by the State Department for Science, Innovation and Research

The budget allocation to the State Department for Science, Innovation and Research in FY 2025/2026 amounted to Kshs.992.87 million.

4.3.5.2 State Department for Science, Innovation and Research Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.24 shows budget execution by programme and sub-programmes under the State Department for Science, Innovation and Research in the first six months of FY 2025/2026.

Table 4.24: The State Department for Science, Innovation and Research Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Research, Science, Technology and Innovation	Research Management and Development	283.86	-	283.86	112.19	-	112.19	40
	Knowledge and Innovation Development & Commercialization	272.67	-	272.67	101.34	-	101.34	37
	Science & Technology Development & Promotion	313.34	-	313.34	111.67	-	111.67	36
	General Administration, Planning and Support	122.99	-	122.99	24.75	-	24.75	20
TOTAL		992.87	-	992.87	349.96	-	349.96	35

Source: The State Department for Science, Innovation and Research

Analysis of the Programme and sub-programmes shows that the State Department for Science, Innovation and Research recorded an overall absorption rate of 35 per cent against a target of 50 per cent for the period under review.

4.3.5.3 Non-financial Performance by the State Department for Science, Innovation and Research

Key Performance Indicators for the State Department for Science, Innovation and Research in the first six months of FY 2025/2026 are presented in Table 4.25.

Table 4.25: Non-Financial Performance by the State Department for Science, Innovation and Research

Name of Programme	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Research, Science, Technology, and Innovation	Research management and development	Research Services	Number of bilateral MoUs on research and development signed and implemented	3	-	-3
		Research funding	Number of research conferences supported	40	16	-24
	Knowledge and Innovation Development and Commercialisation	Capacity building conducted	No. of Innovators trained.	430	414	-16
		Research Output Disseminated	Number of research outputs uploaded into the National Research Fund (NRF) repository	200	38	-162
	Science and Technology Development and Promotion	Science, technology and innovation quality assurance and standards	Number of Institutions' research projects monitored and evaluated	23	-	-23
			Number of Research Institutes registered	3	1	-2

Source: The State Department for Science, Innovation and Research

Non-financial performance analysis indicated that key activities, namely, the implementation of bilateral MOUs on research and development and the monitoring of Institutions' research projects, did not record any achievements as of the end of the first six months of FY 2025/26.

4.3.6 The State Department for Basic Education

The State Department for Basic Education's mandate is to provide Basic Early Childhood, Primary and Secondary Education, Teacher Education and Management, and Basic (Early Childhood, Primary and Secondary) Education Policy Management. The mandate is executed by the State Department for Basic Education, its Agencies, Teachers' Training Colleges, Schools and other stakeholders.

4.3.6.1 Budget Performance by the State Department for Basic Education

The budget allocated to the State Department for Basic Education in FY 2025/2026 amounts to Kshs.127.91 billion, compared to Kshs.136.76 billion allocated in FY 2024/2025, representing a decline of Kshs.8.85 billion. The sub-programmes with significant declines include Free Secondary Education (Kshs.3.88 billion), Free Primary Education (Kshs.2.59 billion), and Examination and Certification (Kshs.2.13 billion).

4.3.6.2 State Department for Basic Education Programmes and Sub-Programme Performance

The budget allocation is to fund four programmes. Table 4.26 shows budget execution by programmes and sub-programmes under the State Department for Basic Education in the first six months of FY 2025/2026.

Table 4.26: The State Department for Basic Education Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Primary Education	Free Primary Education	7,370.53	14,052.60	21,423.13	5,600.75	6,370.51	11,971.26	56
	Special Needs Education	749.03	218.20	967.23	296.76	218.20	514.96	53
	Early Child Development and Education	19.21	-	19.21	9.03	-	9.03	47
	Primary Teachers Training and In-Servicing	353.81	100.00	453.81	176.77	-	176.77	39
Secondary Education	Alternative Basic Adult and Continuing Education	59.01	-	59.01	18.30	-	18.30	31
	School Health, Nutrition and Meals	3,000.00	-	3,000.00	3,000.00	-	3,000.00	100
	Expanding opportunities to ASALs	740.00	-	740.00	370.00	-	370.00	50
	Free Day Secondary Education	81,027.49	4,094.65	85,122.14	56,836.35	328.90	57,165.25	67
	Secondary Teachers Education Services	408.52	-	408.52	204.26	-	204.26	50
	Secondary Teachers In-Service	230.82	-	230.82	102.41	-	102.41	44
Quality Assurance and Standards	Special Needs Education	280.00	-	280.00	-	-	-	-
	Curriculum Development	995.40	-	995.40	462.70	-	462.70	46
	Examination and Certification	7,618.51	25.00	7,643.51	9,278.25	-	9,278.25	121
	Co-Curriculum Activities	1,335.76	-	1,335.76	616.34	-	616.34	46
General Administration, Planning and Support Services	Headquarters and Administrative Services	1,690.23	-	1,690.23	731.08	-	731.08	43
	County Administrative Services	3,543.44	-	3,543.44	1,339.79	-	1,339.79	38
TOTAL		109,421.77	18,490.45	127,912.22	79,042.78	6,917.61	85,960.39	67

Source: The State Department for Basic Education

The overall performance of the State Department for Basic Education was 67 per cent, indicating that budget implementation is on track. Further, analysis of the Programme and sub-programmes shows that expenditure on the Examination and Certification sub-programme surpassed the budget by 21 per cent. In comparison, the budget for the School Health Nutrition and Meals sub-programme was fully utilised (absorption rate of 100 per cent). On the other hand, the Special Needs Education sub-programme under the Secondary Education Programme did not incur any expenditure. We recommend that the State Department for Basic Education seek reallocation or additional budgetary support for the exhausted sub-programmes' budget.

4.3.6.3 Non-financial Performance by the State Department for Basic Education

Table 4.27 presents the Key Performance Indicators for the State Department for Basic Education in the first six months of FY 2025/2026.

Table 4.27: Non-Financial Performance by the State Department for Basic Education

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Primary Education	Free Primary Education	Public Primary school enrolment	Number of learners enrolled in public primary schools	6,971,542	-	-6,971,542
			Number of learners enrolled in Low-Cost Boarding public primary schools	156,649	-	-156,649
		Infrastructure and Equipment for Public Primary Schools	Number of schools with renovated infrastructures	200	-	-200
	Primary SNE	Special Needs Education (SNE) Services	Number of Persons with special needs and disabilities assessed	16,095	1,847	-14,248
			Number of books transcribed into Braille	11,000	934	-10,066
			Number of newly blinded persons rehabilitated	47	23	-24
			Number of SNE personnel trained	2,536	227	-2,309
	Early Childhood Education	Pre-Primary Education Services	Number of champion teachers trained in ICT for curriculum delivery	2,000	1,340	-660
Free secondary education	Free day secondary education	Enrolment in Public Junior Education	Number of learners enrolled in public junior school	3,552,530	2952950	-599,580
	Secondary Teachers in-service	Capacity building services	Number of education managers trained	15,600	-	-15,600
			No. of bursars trained in financial management	4,500	-	-4,500
Quality assurance standards	Curriculum development	Curriculum development services	Number of electronic and non-electronic curriculum support materials provided	1,200	285	-915
General administration and support services	Headquarters administrative services	Capacity building services	No. of officers sensitised on National Values and governance -service charter	3,200	810	-2,390

Source: State Department for Basic Education

Key performance areas that recorded no output included the renovation of schools' infrastructure, the implementation of low-cost boarding primary schools, and the training of education managers and schools' bursars.

4.3.6.4 Project Implementation for the State Department for Basic Education

Table 4.28 summarises progress on some of the projects undertaken by the State Department for Basic Education.

Table 4.28: State Department for Basic Education Project Implementation Status

Project Name (a)	Project commence date (b)	Expected Date of Completion (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage of Completion
ICT Infrastructure to support Competency-Based Assessment	Jan-21	Jun-26	GoK	148.00	25.00	-	123.00	83
Primary school infrastructure improvement	Jul-10	Jun-28	GoK	12,200.00	612.00	-	2,873.00	24
Kenya Primary Equity in Learning Programme	Jan-22	Jun-27	GoK/Donor	45,377.00	13,329.00	4,303.49	31,681.00	70
Secondary Infrastructure Improvement	Jul-12	Jun-28	GoK	59,559.00	1,321.00	-	18,723.00	31
ICT Integration in Secondary Schools	Aug-09	Jun-28	GoK	5,000.00	50.00	116.76	3,256.00	65
Establishment of Kibabii Diploma Teachers Training College	Aug-12	Jun-28	GoK	1,588.00	-	-	1,279.00	81
Construction of 10 New TTCS	Jan-11	Jun-27	GoK	2,500.00	-	-	19.00	1
Assembly of Assistive Devices -KISE	Jun-24	Jun-26	GoK	1,500.00	218.00	218.20	432.00	29
Promotion of Youth Employment through Scholarship Ph 2-Wings to Fly	Jan-22	Jun-26	Donor	700.00	250.00	115.95	318.00	45
Establishment of Lugari Diploma Teachers Training College (TTCs)	Aug-15	Jun-28	GoK	500.00	-	-	322.00	64

Source: The State Department for Basic Education

*KISE-Kenya Institute of Special Education

An assessment of the project implementation status by the State Department for Basic Education revealed delays in project completion. Notably, the construction of 10 New Teachers Training Colleges, which is 1 per cent complete, commenced in January 2011 and is scheduled for completion in June 2027. Similarly, the Primary School Infrastructure Improvement Project, currently at 24 per cent completion, began in July 2010 and has a target completion date of June 2028.

4.3.7 The Teachers Service Commission

The Teachers Service Commission is mandated to formulate policies that regulate the teaching profession and guide teacher management functions, thereby ensuring compliance with the teaching standards prescribed from time to time. It also facilitates teachers' career progression and professional development, and monitors

their conduct and performance during curriculum implementation. TSC registers trained teachers and recruits, employs, and assigns teachers employed by the commission. It further exercises disciplinary controls over registered teachers, terminates the employment of teachers, reviews the standards of education and training for persons entering the teaching service, reviews the demand for and supply of teachers, and advises the national government on matters related to the teaching profession.

4.3.7.1 Budget Performance by the Teachers Service Commission

The budget allocation to the Teachers Service Commission in FY 2025/2026 amounted to Kshs.387.18 billion, compared to Kshs.369.59 billion allocated in FY 2024/2025.

4.3.7.2 Teachers Service Commission Programmes and Sub-Programme Performance

The budget allocation was to fund three programmes. Table 4.29 shows budget execution by programmes and sub-programmes under the Teachers Service Commission in the first six months of FY 2025/2026.

Table 4.29: The Teachers Service Commission Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Approved Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Teacher Research Management	Teacher Resource Planning -Primary	202,430.93	423.00	202,853.93	104,113.44	17.32	104,130.76	51
	Teacher Resource Planning -Secondary	172,416.02	206.00	172,622.02	86,850.32	-	86,850.32	50
	Teacher Resource Planning-Tertiary	2,042.54	-	2,042.54	1,021.27	-	1,021.27	50
Governance and Teaching Standards	Quality Assurance and Standards	53.75	-	53.75	0.63	-	0.63	1
	Teacher Professional Development	30.09	-	30.09	29.10	-	29.10	97
	Teacher Capacity Development	980.39	-	980.39	933.85	-	933.85	95
General Administration, Planning and Support Services	Policy Planning and Support Services	8,117.74	42.00	8,159.74	3,462.37	-	3,462.37	42
	Field Administrative Services	199.19	-	199.19	82.36	-	82.36	41
	Automation of TSC Operations	239.71	-	239.71	53.40	-	53.40	22
TOTAL		386,510.36	671.00	387,181.36	196,546.73	17.32	196,564.05	51

Source: The Teachers Service Commission

Overall, the Programme and sub-programmes analysis shows that the Teachers Service Commission’s budget execution was on target. The Teacher Professional Development sub-programme under the Governance and Teaching Standards programme recorded the highest absorption rate at 97 per cent. On the other hand, the Automation of TSC Operations sub-programme, under the General Administration, Planning, and Support Services programme, recorded the lowest absorption rate at 22 per cent.

4.3.7.3 Non-financial Performance by the Teachers Service Commission

Table 4.30 presents some of the Key Performance Indicators of the Teachers Service Commission in the first six months of FY 2025/2026.

Table 4.30: Non-Financial Performance by the Teachers Service Commission

Name of Programme	Sub-programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved As of 31 st December 2025	Variance
Teacher Resource Management	Teacher Management Primary	Teaching Services	Number of teachers trained on ICT integration	50,000	50,000	-
			Number of Teachers trained on Remote Learning Methodologies	50,000	-	-50,000
			Number of schools live-streaming lessons	30	30	-
Governance and Standards	Quality Assurance and Standards	Teaching services	Number of teachers trained on Performance Contract (PC) and Teacher Performance Appraisal on Development (TPAD)	52,000	-	-52,000
			Percentage of Teachers appraised on TPAD	100	97	-3
			Percentage of performance contract implementations by learning institutions.	100	100	-
			Number of field officers sensitised on the revised TPAD	100	55	-45
	Teacher Professional Development	Teaching Services	Number of field officers trained on the management of disciplinary cases	150	-	-150
			Percentage of registered discipline cases determined and finalised within three months.	100	42	-58
	Teacher Capacity Development	Teaching Services	Number of tutors trained on CBC	1,100	1,348	248
			Number of Teachers trained in Competency-Based Curriculum/Education (CBC/E)	75,000	75,000	-
General Administration, Planning and Support Services	Policy, Planning and Support Services	Administrative Services	Number of secretariat staff trained	600	398	-202
	Automation of the Teachers Service Commission operation	Administrative Services	Number of employee records digitised	20,000	8,652	-11,348

Source: Teachers Service Commission

Key performance areas that recorded no progress towards achieving the annual targets were training of teachers on performance contracting and performance appraisal development (target of 52,000 teachers), and training of field officers on disciplinary cases management (target of 150 Officers).

4.3.7.4 Projects Implementation Status for the Teachers Service Commission

Table 4.31 summarises some of the projects undertaken by the Teachers Service Commission in the period under review.

Table 4.31: Teachers Service Commission Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage of Completion (%)
Kenya Primary Education Equity in Learning Program	31-Mar-22	31-Dec-26	Donor/GoK	1,113.00	423.00	17.93	302.93	27
Kenya Secondary Equity in Learning	3-Sept-25	3-Sept-29	Donor	1,000.00	206.00	-	-	-
Construction of TSC County office accommodation -Kwale	1-Jul-25	1-Jun-27	GoK	42.00	10.50	-	-	1
Construction of TSC County office accommodation -Kitui	1-Jul-25	1-Jun-27	GoK	42.00	10.50	-	-	1

Source: Teachers Service Commission

Analysis of the project's implementation by the Teachers Service Commission indicated dismal performance across all projects, thereby risking failure to meet their target completion dates.

4.4. Energy, Infrastructure and Information Communications Technology (EIICT) Sector

4.4.1 Introduction

This Sector consists of nine MDAs: the State Department for Roads, Transport, Shipping and Maritime Affairs; Housing and Urban Development; Public Works; Information, Communications Technology and Digital Economy; Broadcasting and Telecommunications; Energy; and Petroleum.

The EIICT sector aims to provide sustainable infrastructure development, a vibrant shipping and maritime industry, universal access to Information and Communication Technology (ICT), Transport, and built environment services, and accessible, affordable, quality, and competitive energy and petroleum products.

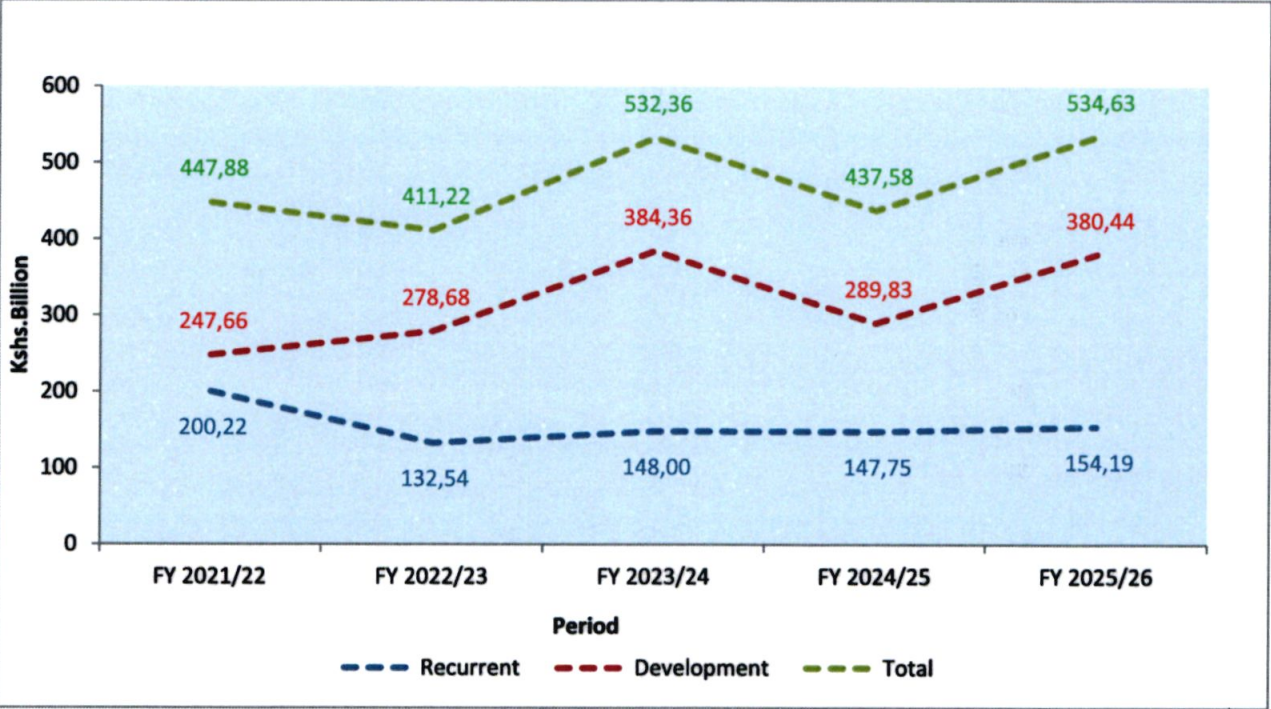
The EI&ICT Sector plays a vital role as an enabler of the country's socio-economic development. It is a crucial sector in realising Vision 2030 and the BETA Agenda.

4.4.2 Budget Performance for EIICT Sector

The budget allocation to EIICT in FY 2025/2026 amounted to Kshs.534.63 billion, compared to Kshs.444.29 billion allocated in FY 2024/2025. This amount represents 11 per cent of the gross national budget of Kshs.4.69 trillion and 21 per cent of the MDAs' budget of Kshs.2.55 trillion. The allocation included Kshs. 380.44 billion (71 per cent) for development activities and Kshs.154.19 billion (29 per cent) for recurrent expenditure. The State Department for Roads received the highest budgetary allocation of Kshs.221.79 billion (42 per cent of the Sector's budget), while the State Department for Public Works had the lowest budgetary allocation of Kshs.4.44

billion (0.8 per cent of the EIICT Sector allocation). Figure 4.5 shows the budgetary allocation trends of the EIICT Sector from FY 2021/2022 to FY 2025/2026.

Figure 4.5: Budgetary Allocation Trend for the EI&ICT Sector

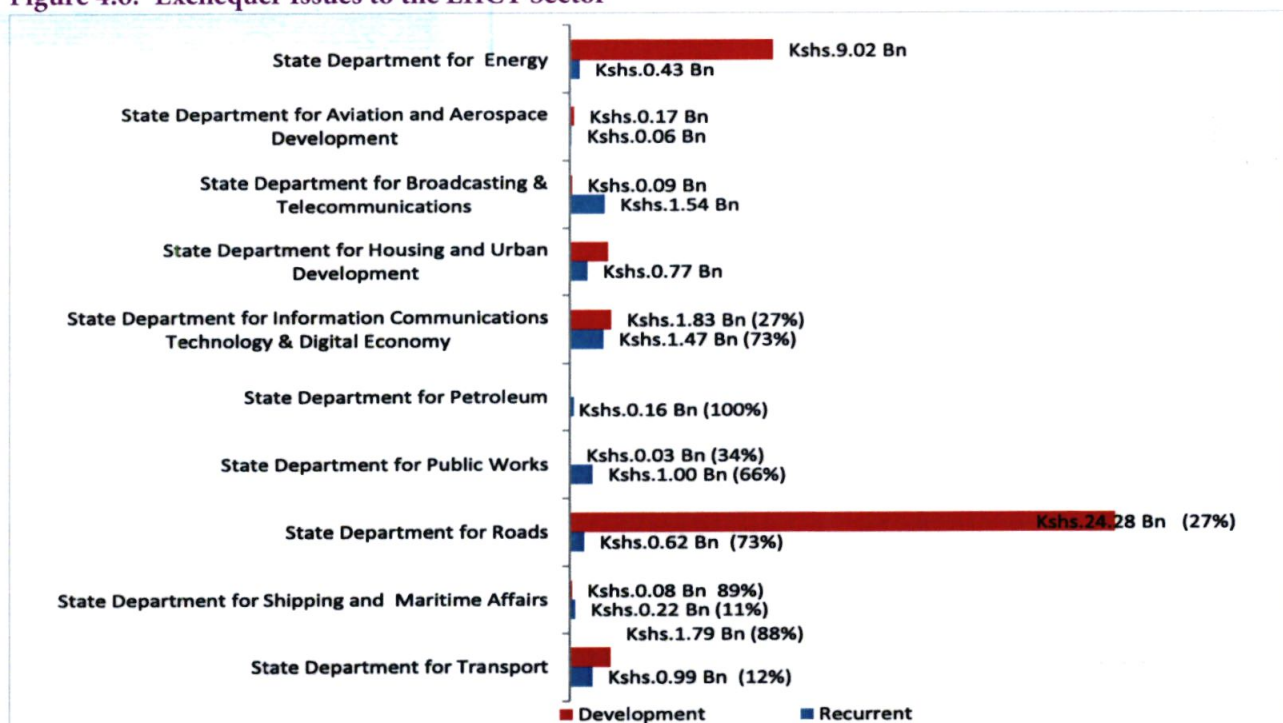


Source: National Treasury

The total exchequer issues to the EIICT Sector amounted to Kshs.46.25 billion, representing 32 per cent of the Sector’s net estimates. This amount comprised Kshs.38.97 billion for development expenditure, representing 30 per cent of development net estimates, and Kshs.7.28 billion for recurrent activities, representing 45 per cent of recurrent net estimates.

In the first six months of FY 2025/2026, the State Department for Shipping and Maritime Affairs received the highest proportion of development exchequer issues to development net estimates at 50 per cent, while the State Department for Public Works received the lowest at 4 per cent. The State Department for Petroleum recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 55 per cent. The State Department for Aviation and Aerospace Development recorded the lowest ratio at 26 per cent. Figure 4.6 shows the exchequer issues in the EIICT Sector in the first six months of FY 2025/2026.

Figure 4.6: Exchequer Issues to the EIICT Sector



Source: National Treasury

The total expenditure for the EIICT Sector amounted to Kshs. 176.37 billion, representing 33 per cent of the gross estimates, compared to Kshs.108.57 billion (24 per cent) recorded in the first six months of FY 2024/2025. This amount comprised Kshs.128.78 billion for the development budget, representing an absorption rate of 34 per cent, compared to 25 per cent recorded in the first six months of FY 2024/2025, and Kshs.47.59 billion for recurrent expenditure representing 31 per cent of the recurrent gross estimates, compared to 23 per cent recorded in the first six months of FY 2024/2025. Table 4.32 shows an EIICT sector analysis of exchequer issues and expenditures in the first six months of FY 2025/2026.

Table 4.32: EIICT-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer Net Budget	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Roads	150.25	76.24	24.28	34.61	32	23	71.54	1.33	0.62	30.97	47	43
State Department of Transport	40.33	4.32	1.79	8.60	41	21	7.12	2.47	0.99	0.99	40	14
State Department for Shipping and Maritime Affairs	2.22	0.17	0.08	0.17	50	8	3.46	0.47	0.22	1.04	46	30
State Department for Housing and Urban Development	116.73	20.89	1.69	55.88	8	48	7.10	1.81	0.77	1.88	43	26
State Department for Public Works	0.75	0.70	0.03	0.03	4	4	3.69	2.15	1.00	1.02	47	28
State Department for Aviation and Aerospace Development	0.36	0.36	0.17	0.17	46	46	14.16	0.23	0.06	0.07	26	-

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer Net Budget	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Information Communications Technology & Digital Economy	12.64	6.49	1.83	3.51	28	28	3.55	3.13	1.47	1.72	47	48
State Department for Broadcasting & Telecommunications	0.36	0.36	0.09	0.09	26	27	6.20	3.48	1.54	1.78	44	29
State Department for Energy	51.49	21.12	9.02	21.09	43	41	11.99	0.88	0.43	7.10	49	59
State Department for Petroleum	5.31	0.15	-	1.64	-	31	25.38	0.30	0.16	1.02	55	4
Total	380.44	130.80	38.97	128.78	30	34	154.19	16.25	7.28	47.59	45	31
Sector Summary												
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates		% of Expenditure to Gross Estimates					
Development	380.44	130.80	38.97	125.78	30		34					
Recurrent	154.19	16.25	7.28	47.59	45		31					
Total	534.63	147.05	46.25	176.37	31		33					

Source: MDAs and National Treasury

The State Department for Housing and Urban Development recorded the highest absorption of the development budget at 48 per cent, while the State Department for Public Works recorded the lowest absorption rate, below 4 per cent. The State Department for Energy recorded the highest recurrent expenditure-to-gross estimates at 59 per cent, while the State Department for Aviation and Aerospace Development recorded an absorption rate of less than 1 per cent, spending Kshs.70 million of the allocated Kshs.14.16 billion.

4.4.3 The State Department for Roads

The State Department for Roads promotes the development of national road development policy; develops, standardises, and maintains roads; materials testing and advice on usage; protects road reserves; maintains security roads; administers mechanical and transport funds; registers engineers; provides mechanical and transport services; and enforces axle load control. The mandate is carried out by the State Department for Roads and its agencies: the Kenya Roads Board, Kenya National Highway Authority (KeNHA), Kenya Urban Roads Authority (KURA), Kenya Rural Roads Authority (KeRRA), Engineering Board of Kenya, and Kenya Engineering Technology Registration Board.

4.4.3.1 Budget Performance by the State Department for Roads

The original budget allocation to the State Department for Roads in FY 2025/2026 amounted to Kshs.221.79 billion, compared to Kshs.191.98 billion allocated in FY 2024/25.

4.4.3.2 State Department for Roads Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.33 shows budget execution by programmes and sub-programmes under the State Department for Roads in the first six months of FY 2025/2026.

Table 4.33: The State Department for Roads Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Road Transport	General Administration, Planning, and Support Services	2,341.04	2,543.22	4,884.26	599.42	79.65	679.08	14
	Construction of Roads and Bridges	-	35,544.98	35,544.98	-	14,595.92	14,595.92	41
	Rehabilitation of Roads and Bridges	-	65,783.01	65,783.01	-	17,794.16	17,794.16	27
	Maintenance of Roads and Bridges	69,200.27	46,382.00	115,582.27	30,369.18	2,136.41	32,505.59	28
Total		71,541.30	150,253.22	221,794.52	30,968.60	34,606.15	65,574.75	30

Source: The State Department for Roads

The State Department of Roads recorded an overall absorption rate of 30 per cent in the first six months of FY2025/26, falling below the expected 50 per cent quarter two target, indicating slow budget execution. The Construction and Maintenance of Roads and Bridges sub-programmes posted modest progress at 41 per cent and 28 per cent, respectively, suggesting delays in project implementation and payment processing. Recurrent spending under General Administration was notably low at 14 per cent, implying slow utilisation of operational funds.

4.4.3.3 Non-financial Performance by the State Department for Roads

The achievements against the State Department for Roads' Key Performance Indicators for the first six months of FY 2025/2026 are presented in Table 4.34.

Table 4.34: Non-Financial Performance by the State Department for Roads

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target	Achieved as of 31 st December 2025	Variance
Road Transport	General Administration, Planning and Support Services	Road Construction Skills	Number of Contractors Trained	1,300	612	-688
	Construction of Roads & Bridges	Roads and Bridges	Number of Bridges Constructed	20	-	-20
		Roads	Number of Km Constructed	348.93	261.74	-87
	Rehabilitation of Roads & Bridges	Roads & Bridges	Number of Km of roads rehabilitated	210	11.9	-198
	Maintenance of Roads & Bridges	Roads & Bridges	Number of Km maintained under routine maintenance	480	75.48	-405

Source: The State Department for Roads

The non-financial performance revealed that the State Department for Roads achieved mixed performance in the first six months of FY 2025/26. Under the General Administration sub-programme, 612 out of 1,300 contractors were trained, representing 48 per cent achievement. Construction, rehabilitation, and maintenance of roads and bridges recorded low progress, with minimal kilometres completed against annual targets

4.4.3.4 Projects Implementation Status for the State Department for Roads

Table 4.35 summarises projects undertaken by the State Department for Roads.

Table 4.35: State Department for Roads Project Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of completion
Konyu - Kairuthi Ravunguti/ Kagicha -Kiriaini/ Giathenge - Thuti/ Jnct C513 Gwa Karuri - Kagumo (Phase 1)	8-May-22	24/2/2026	Gok	3,232.78	57.39	-	66.60	2
Eldas Township Road	20-01-22	20-09-25	GoK/ Donor	516.83	18.18	-	346.64	67
Dualing of Msa-Mariakani Road (Lot 2; Kwa Jomvu- Mariakini)	04/02/2017	02/11/2024	Gok/ Donor	10,338.65	1,814.54	391.83	3,796.95	37
Nyaburu (Jnc C20)- Oboke-Rangwe Road	25/8/2021	16-Aug-25	Gok	983.69	13.27	-	135.99	14
Kipsaraman - Kinyach - Arror Road (LOT 1)	12-Jun-24	12-Jun-27	Gok	4,375.75	162.93	-	-	-
Sagana - Katha- ka-Thiguku/Muru- ri-Mahigaini -Nyamin- di- Kiumbuni/Ndind	24/8/2021	11-Aug-26	Gok	2,156	15.48	-	767.50	35
Chobe - Kambi George- Weru - Matundura & Muti-ini - Thindi (Phase 2)	1-Jul-24	30-Jun-26	Gok	3,080.00	123.33	-	150.00	5
Mlango-Benon-State Lodge-Sach 3-No. 4 – Riwo Pri – Store – Mto Mbili Road	28-May-24	28-May-26	Gok	821.38	66.05	-	201.21	24
Jnct C513 Kwa Meja -Gathaiti-C515 Muthinga	27/07/2021	20-Sep-25	Gok	675.21	12.13	-	565.30	84

Source: The State Department for Roads

This infrastructure portfolio for the State Department of Roads shows a sharp contrast between high financial commitment (Kshs.26.2 billion) and slow physical progress. While mid-sized projects like Kwa Meja-Muthinga (84 per cent) are nearing completion, the portfolio is high-risk due to the Msa-Mariakani Road (Lot 2) being overdue at only 37 per cent completion, and several multi-billion-shilling projects like Konyu-Kairuthi and Kipsaraman reporting near-zero progress despite significant time elapsed.

4.4.4 The State Department for Transport

The State Department for Transport promotes the management of transport policy; manage rail transport and infrastructure; fast track identified northern and LAPPSET transport corridor projects; oversight and co-ordi-

nate northern corridor transport and implement Lamu South Sudan Ethiopia transit (LAPSSET) programmes; civil aviation management and training; registration and insurance of motor vehicles; motor vehicles inspection; national transport safety; national road safety management; national roads transport policy; axle load control policy and standards; develop and maintain air strips; and oversee the establish an integrated, efficient, effective and sustainable urban public transport system within the Nairobi metropolitan area. The mandate is carried out by the State Department of Transport and its agencies, the Kenya Civil Aviation Authority (KCAA), Kenya Airports Authority (KAA), Kenya Railways Corporation (KRC), LAPSSET Corridor Development Authority (LCDA), Kenya Ports Authority (KPA), National Transport and Safety Authority (NTSA), and the Nairobi Metropolitan Area Transport Authority (NaMATA)

4.4.4.1 Budget Performance by the State Department for Transport

The budget allocation to the State Department for Transport in FY 2025/2026 amounted to Kshs.47.46 billion, compared to Kshs.48.34 billion allocated in FY 2024/2025.

4.4.4.2 State Department for Transport Programmes and Sub-Programme Performance

The budget allocation was to fund five programmes. Table 4.36 shows budget execution by programmes and sub-programmes under the State Department for Transport in the first six months of FY 2025/2026.

Table 4.36: The State Department for Transport Programmes and Sub-programmes Performance

Programmes	Sub-Pro-grammes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Develop-ment	Total	
General Administra-tion, Planning and Support Services	Financial Management Services	6.42	-	6.42	1.41	-	1.41	22
	General Administra-tion, Planning and Support Services	1,428.14	2,404.33	3,832.46	666.88	889.00	1,555.88	41
Road Trans-port Safety and Regulation	Road Trans-port Safety and Regula-tion	4,870.75	970.47	5,841.22	127.03	152.00	279.03	5
Rail Transport	Rail Trans-port	607.09	36,509.44	37,116.53	187.51	998.00	1,185.51	3
Marine Trans-port	Marine Trans-port	15.88	450.00	465.88	6.45	6,565.00	6,571.45	1,411
Total		7,121.79	40,334.24	47,456.02	994.75	8,604.00	9,598.75	20

Source: The State Department for Transport

Programme and sub-programme analysis revealed that the Marine Transport Programme recorded an exceptionally high absorption rate of 1,411 per cent, primarily attributed to the application of Article 223, amounting to Kshs. 6.3 billion. This expenditure was incurred pending rationalisation in the Supplementary I Budget.

4.4.4.3 Non-financial Performance by the State Department of Transport

Table 4.37 presents the achievements against the State Department for Transport’s key performance indicators in the first six months of FY 2025/2026.

Table 4.37: Non-Financial Performance by the State Department for Transport

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Nairobi Metropolitan Area Transport Services	% Completion of Construction of BRT Line 2 and associated facilities	70	58	-12
			Number of Bus Rapid Transport designs	2	3	1
			No. of Strategies (communication and multi-modal integration)	2	2	-
			Transit-oriented development plan for BRT line 3	1	-	-1
		LAPSSET Corridor CSR Programme	Number of LAPSSET Corridor Development Plans	3	1	-2
			Number of LAPSSET Corridor Development Strategies developed	4	1	-3
		LAPSSET Corridor Coordination Services	Number of Students Enrolled Under the LAPSSET Presidential Youth Scholarship Programme	20	-	-20
			Number of LAPSSET Corridor Planning and Coordination Reports	16	8	-8

Source: The State Department for Transport

The non-financial performance for the State Department of Transport shows a mixed execution, with BRT Line 2 reaching 58 per cent completion against a 70% target. While design and strategy targets were met or exceeded, the LAPSSET Corridor remains significantly behind, notably failing to commence scholarship enrollments and achieving only one of the three planned development plans. Overall, the department faces performance gaps in transit-oriented planning and regional coordination, reflecting a need for accelerated implementation to close widening variances.

4.4.4.4 Projects Implementation Status for the State Department of Transport

Table 4.38 summarises projects undertaken by the State Department of Transport.

Table 4.38: State Department of Transport Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Special Economic Zone Development Project Dongo Kundu	1/7/2020	06/30/2026	GoK/ Foreign Borrowing	58,227	-	6,285	7,976	14

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Rehabilitation of the Longonot-Malaba MGR Line	7/1/2024	6/30/2027	GoK	3,717	1,022		10,100	272
Nairobi Bus Rapid Transport BRT Line 2 (Simba Line)	8/1/2020	6/14/2025	GoK	5,575	166	156	2,898	49
Standard Gauge Railway: Land acquisition & Construction of Public institutions and land acquisition under Phases 1 and 2A	11/28/2013	6/30/2026	GoK	68,337	1,200	673	55,589	81
Standard Gauge Railway: Operations and Maintenance	7/1/2022	6/30/2024	GoK	14,629	26	-	739	5
Construction of the SGR Overhaul Workshop	1/7/2024	30/06/2028	GoK	7,844	1,158	-	-	-
Construction of a 2.8 Km new MGR link from Mombasa SGR Terminus - Miritini MGR station and a railway bridge across Maku-pa Causeway	7/1/2022	6/30/2024	GoK	5,613	341	-	5,070	90
Horn of Africa Gateway Development Project	9/8/2020	22/01/2028	GoK/ Foreign Borrowing	1,586	91	58	477	27
Safe Roads/Usalama Barabarani Programme (NTSA)	1/3/2020	31/08/2025	GoK/ Donor	672	53	3	600	89
Promotion of E-Mobility Project	10/1/2023	10/1/2026	GoK/ Donor	1,130	149	13	38	3

Source: The State Department of Transport

The Mombasa MGR Link recorded at 90 per cent despite both facing extended timelines. In contrast, Dongo Kundu SEZ lags by 14 per cent in completion, with only months remaining until the end of the project period. The value of the Longonot-Malaba MGR Line project, with 272 per cent completion, should be reviewed and regularised.

4.4.5 The State Department for Shipping and Maritime Affairs

The State Department for Shipping and Maritime Affairs promotes the maritime and shipping industry; manages maritime transport; ship registration; marine cargo insurance; human resource development, management and research in support of Kenya's shipping industry; establish an effective admiralty jurisdiction; develop a central data and information centre; co-ordinate maritime spatial planning and integrated coastal zone management; protect and regulate marine ecosystems; develop national capacity for Kenya's maritime sector; promote and facilitate placement of Kenyans in the global maritime labour market; protect the aquatic resource-

es in EEZ; monitor and advising on usage of Kenya’s exclusive economic zone; ocean governance and marine management; and government clearing and forwarding services. The mandate is carried out by the State Department for Shipping and Maritime Affairs and its agencies, namely the Kenya Maritime Authority (KMA), the Bandari Maritime Academy (BMA), and the Kenya National Shipping Line (KNSL).

4.4.5.1 Budget Performance by the State Department for Shipping and Maritime Affairs

The budget allocation to the State Department for Shipping and Maritime Affairs in FY 2025/2026 amounted to Kshs.5.68 billion, compared to Kshs.2.97 billion in FY 2024/2025.

4.4.5.2 State Department for Shipping and Maritime Affairs Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.39 shows budget execution by programmes and sub-programmes under the State Department for Shipping and Maritime Affairs in the first six months of FY 2025/2026.

Table 4.39: The State Department for Shipping and Maritime Affairs Programme and Sub-Programme Performance.

Programmes	Sub-Pro-grammes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorp- tion Rate (%)
		Recurrent	Develop- ment	Total	Recurrent	Develop- ment	Total	
Shipping and Maritime Affairs	Administra- tive Services	240.17	-	240.17	91.60	-	91.60	38
	Shipping Affairs	242.01	-	242.01	93.79	-	93.79	39
	Maritime Affairs	2,976.61	2,224.60	5,201.21	856.60	171.20	1,027.80	20
Total		3,458.78	2,224.60	5,683.38	1,041.99	171.20	1,213.19	21

Source: The State Department for Shipping and Maritime Affairs

The State Department for Shipping and Maritime Affairs recorded an overall absorption rate of 21 per cent in the first half of FY 2025/26, against the expected 50 per cent target. Administrative Services and Shipping Affairs posted relatively better performance at 38 per cent and 39 per cent, respectively, while Maritime Affairs recorded a low 20 per cent absorption, mainly due to minimal development expenditure.

4.4.5.3 Non-financial Performance by the State Department for Shipping and Maritime Affairs

Table 4.40 presents the achievements against the State Department for Shipping and Maritime Affairs’ key performance indicators in the first six months of FY 2025/2026.

Table 4.40: Non-Financial Performance by the State Department of Shipping and Maritime Affairs

Programme	Sub-programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved As of 31 st December 2025	Variance
Shipping and Maritime Affairs	Administrative, Planning, and Support Services	Monitoring and evaluation of programmes and Projects	Number of Monitoring and Evaluation Reports	4	1	-3
	Shipping Affairs	TEUs and Matric Tonnes Volume growth.	Number of TEUs Cleared (Sea Cargo)	200	4	-196
	Maritime Affairs Maritime Affairs Maritime Affairs	Youths trained on mandatory courses	No. of youths trained on mandatory courses	3,000.00	1,173.00	-1,827
		Presidential Directive on Tree Planting implemented	Number of trees planted per annum (Million)	6.25	-	-6.25
		Approved Recruitment and placement agencies audited	% of Approved recruitment and placement agencies audited	25	58	33

Source: The State Department for Shipping and Maritime Affairs

While the audit of recruitment agencies exceeded expectations at 58 per cent against a 25 per cent target, core logistical and environmental goals stalled. Only 4 out of a targeted 200 TEUs were cleared, and the presidential tree-planting directive recorded zero progress against a 6.25 million target. Additionally, youth training reached only 1,173 of the 3,000 intended participants, highlighting a critical need to accelerate maritime capacity building and cargo throughout to meet annual objectives.

4.4.5.4 Projects Implementation Status for the State Department for Shipping and Maritime Affairs

Table 4.41 summarises the projects undertaken by the State Department for Shipping and Maritime Affairs.

Table 4.41: State Department for Shipping and Maritime Affairs Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Kenya Lake Victoria Maritime Communication & Transport (KLVMCT) Project	7/1/2023	6/30/2027	G O K / PPP	3,615	570	61	555	15
Kenya Maritime Data Bank(Blue Economy Data System)	3/1/2022	6/30/2025	GOK	332	50	27.7	46.20	14
Maritime Survival Training and Certification Centre - BETA	1/07/2022	1/12/2028	GoK	2,043	82.50	82.50	702.48	28

Source: The State Department for Shipping and Maritime Affairs

The State Department for Shipping and Maritime Affairs reports a portfolio valued over Kshs 5.9 billion, characterised by low physical progress (average 19 per cent). While the Maritime Survival Training Centre is a top performer at 28 per cent completion, the Maritime Data Bank and Lake Victoria (KLVMCT) projects remain significantly behind schedule at 14 per cent and 15 per cent, respectively.

4.4.6 The State Department for Housing and Urban Development

The State Department for Housing and Urban Development promotes the management of housing policy; manages civil servants' housing scheme; develops and manages affordable housing; national secretariat for human settlement; promotes low-cost house building and construction technologies; develops and manages government pool housing; shelter and slum upgrading; public office accommodation lease and management; maintain inventory of government housing property; urban planning policy; and townships, municipalities and cities policy. The mandate is carried out by the State Department for Housing and Urban Development and its agencies, the National Housing Corporation (NHC) and the Estate Agents Registration Board (EARB)

4.4.6.1 Budget Performance by the State Department for Housing and Urban Development

The budget allocation to the State Department for Housing and Urban Development in FY 2025/2026 amounted to Kshs.123.83 billion, compared to Kshs.86.50 billion allocated in FY 2024/2025.

4.4.6.2 State Department for Housing and Urban Development Programmes and Sub-Programme Performance

The budget allocation was to fund three programmes. Table 4.42 shows budget execution by programmes and sub-programmes under the State Department for Housing and Urban Development in the first six months of FY 2025/2026.

Table 4.42: The State Department for Housing and Urban Development Programme and Sub-Programme Performance.

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Human Development and Urban Settlement	Housing Development	2,211.02	7,241.40	9,452.43	139.40	1,360.87	1,500.27	16
	Estate Management	523.07	820.30	1,343.37	255.24	324.71	579.96	43
	Affordable Housing	2,000.00	95,000.20	97,000.20	1,000.00	56,846.52	57,846.52	60
Urban and Metropolitan Development	Metropolitan Planning	967.21	-	967.21	178.16	-	178.16	18
	Urban Development	806.55	13,667.45	14,474.00	36.83	353.48	390.32	3
General Administration Planning and Support Services	General Administration, Planning & Support Services	591.58	-	591.58	265.90	-	265.90	45
Total		7,099.44	116,729.36	123,828.80	1,875.53	58,885.59	60,761.12	49

Source: The State Department for Housing and Urban Development

The Affordable Housing sub-programme under the State Department for Housing and Urban Development recorded an absorption rate of 60 per cent in the period under review, the highest among all sub-programmes. Out of the total allocation of Kshs.97 billion, the expenditure amounted to Kshs.56.85 billion, reflecting significant progress in implementing affordable housing projects. This underscores the government's strong commit-

ment to delivering affordable housing as a key pillar of the national development agenda.

4.4.6.3 Non-financial Performance by the State Department for Housing and Urban Development

Table 4.43 presents the achievements against the State Department for Housing and Urban Development’s key performance indicators in the first six months of FY 2025/2026.

Table 4.43: Non-Financial Performance by the State Department for Housing and Urban Development

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved As of 31 st December 2025	Variance
Housing Development and Human Settlement	Housing Development	Affordable Housing	% completion works of 217,654 housing units	52	20	-32
	Second Kenya Informal Settlement Improvement Project (KISIP II)	Security of land tenure in selected informal settlements	Number of Local Physical Development and Land Use Plans (LPDP) prepared	20	14	-6
	Estate Management	Refurbished government houses	Number of housing units refurbished	500	134	-366
Urban and Metropolitan Development	Urban Development and Planning Services	Kenya Urban Support Programme II	Number of Counties receiving Urban Institutional Grants (UIG)	45	-	-45
		Implementation of Kenya Informal Settlement Redevelopment Programme (KISRP), Siaya, Kilifi and Kajiado	Number of Settlements surveyed /Resurveyed	3	-	-3

Source: The State Department for Housing and Urban Development

The State Department for Housing and Urban Development recorded mixed non-financial performance in the first six months of FY 2025/26. The Affordable Housing programme achieved 20 per cent completion against a target of 52 per cent, while the KISIP II project prepared 14 out of 20 targeted Local Physical Development Plans. No progress was reported under Estate Management, KUSP II, or the KISRP projects in Siaya, Kilifi, and Kajiado.

4.4.6.4 Projects Implementation Status for the State Department for Housing and Urban Development

Table 4.44. summarises high-expenditure projects undertaken by the State Department for Housing and Urban Development.

Table 4.44: State Department for Housing and Urban Development Project Implementation status

Project Name (a)	Project commencement date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
AffordaBLE Housing Fund	Jul-18	Jun-32	GoK	627,000	95,000	53,841.36	122,014	19

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Kenya Urban Support Programme II (KUSP II)	Jul-23	Jul-28	Gok/Donor	48,972	6,684	312.49	2,827	6
Civil Servants Tenant Purchase Development Fund – BETA	Jun-17	Jun-32	GoK	20,620	9	-	5,363	26
Building Climate Resilience of the Urban Poor Program (BCRUP)	Jul-24	Jun-34	GoK	3,000	100	40	46	2
Kenya Informal Settlement Redevelopment Project (KISRIP)	Jul-24	Jun-29	GoK	936	50	-	99	11
Public Participation Projects	Jul-24	Jun-26	Gok	56	13	-	-	-
Refurbishment of Government pool housing units	Jul-14	Jun-32	Gok	16,053	410	324.71	8,838	55
Kenya Informal Settlement Improvement Project (KISIP) II	Feb-21	Dec-26	Donor/GoK	28,500	3,599	1,360.87	20,523	72

Source: The State Department for Housing and Urban Development

The project implementation status for the State Department for Housing and Urban Development shows varied progress across key initiatives. The Kenya Informal Settlement Improvement Project (KISIP II) recorded the highest progress at 72 per cent, followed by the Refurbishment of Government Pool Housing Units at 55 per cent and the Civil Servants Tenant Purchase Scheme at 26 per cent. The flagship Affordable Housing Fund achieved 19 per cent completion, while new projects such as BCRUP and KISRIP are still at early implementation stages.

4.4.7 The State Department for Public Works

The State Department for Public Works promotes the development of public works policy and planning; national building inspection services; sets and manages building and construction standards and codes; co-ordinate procurement of common user items by government ministries; registers and regulates contractors, consultants for buildings, civil works and material suppliers; register architects and quantity surveyors; provide mechanical and electrical building services; building research services; register and regulate civil, building and electromechanical contractors; develop and manage public buildings; building research services; and other public works. The mandate is carried out by the State Department of Public Works and its agencies, the National Construction Authority (NCA), the Board of Registration of Architects and Quantity Surveyors (BORAQS), and the Building Surveyors Registration Board.

4.4.7.1 Budget Performance by the State Department for Public Works

The budget allocation to the State Department for Public Works in FY 2025/2026 amounted to Kshs.4.44 billion, compared to Kshs.3.91 billion allocated in FY 2024/2025.

4.4.7.2 State Department for Public Works Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.45 shows budget execution by programmes and sub-programmes under the State Department for Public Works in the first six months of FY 2024/2025.

Table 4.45: The State Department for Public Works Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Government Buildings	Stalled and New Government Building	645.33	454.00	1,099.33	304.68	2.49	307.17	28
Coastline Infrastructure Development	Coastline Infrastructure Development	102.82	-	102.82	44.01	-	44.01	43
	Pedestrian Access	-	249.00	249.00	-	25.00	25.00	10
General Administration, Planning and Support Services	Administration, Planning and Support Services	355.11	-	355.11	158.20	-	158.20	45
Regulation and Development of the Construction Industry	Regulation of the Construction Industry	2,478.70	50.00	2,528.70	471.20	-	471.20	19
	Research Services	18.36	-	18.36	2.59	-	2.59	14
	Building Standards	91.40	-	91.40	37.40	-	37.40	41
TOTAL		3,691.72	753.00	4,444.72	1,018.08	27.49	1,045.57	24

Source: The State Department for Public Works

An analysis of financial performance shows that the State Department for Public Works recorded an overall absorption rate of 24 per cent in the first half of FY 2025/26. The highest absorption was achieved under Administration, Planning and Support Services at 45 per cent, reflecting relatively better budget utilisation. The lowest performance was recorded on Pedestrian Access at 10 per cent, indicating minimal activity during the period.

4.4.7.3 Non-financial Performance by the State Department for Public Works

Table 4.46 presents the achievements against the State Department for Public Works' key performance indicators in the first six months of FY 2025/2026.

Table 4.46: Non-Financial Performance by the State Department for Public Works

Programmes	Sub-Programmes	Key Outputs	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Coastline Infrastructure and Pedestrian Access	Pedestrian Access	Footbridges constructed	% of Footbridges constructed	100	100	-
General Administration, Planning & Support Services	Administration, Planning and Support Services	Construction industry policies, Bills, Regulations, Standards, Specifications and Guidelines	Number of Policies developed	1	1	-

Programmes	Sub-Programmes	Key Outputs	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Regulation and Development of the Construction Industry	Building standards	Buildings/ Structures inspected and audited	Number of buildings/ structures inspected and audited	600	82	-518

Source: The State Department for Public Works

The State Department for Public Works recorded mixed performance in the first half year of Q2 FY 2025/26. Pedestrian Access and Administration, Planning and Support Services achieved their full targets, while Building Standards recorded low performance, with only 82 out of 600 structures inspected. However, it is noted that while the Pedestrian Access sub-programme achieved 100 per cent of its target, it recorded the lowest financial performance at 10 per cent, which should be reconciled.

4.4.7.4 Projects Implementation Status for the State Department for Public Works

Table 4.47 summarises projects undertaken by the State Department for Public Works.

Table 4.47: State Department for Public Works Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Ombo Bridge	18/9/2025	19/02/2026	GoK	109.30	30	-	-	5
Adole Footbridge	19/02/2025	19/02/2027	GoK	126.20	25	12.5	64.61	45
Gatono Nazareth Footbridge	24/02/2025	24/08/2026	GoK	65.55	25	12.5	72.48	33
Isiolo County Government Headquarters	01/09/2019	15/1/2023	GoK	389.30	60	0.40	185.07	-
Lamu County Government Headquarters	01/01/2020	15/03/2025	GoK	416.50	121	0.19	79.18	-
Nyandarua County Government Headquarters	01/09/2017	15/03/2025	GoK	575.00	121	0.35	276.64	-
Tana River County Government	01/09/2016	15/12/2023	GoK	346.69	121	0.45	201.19	-
Handaraku Footbridge	19/2/2025	19/2/2027	GoK	125.47	25	12.5	64.61	45

Source: The State Department for Public Works

While footbridge projects like Adole and Handaraku are progressing steadily with 45 per cent completion and consistent expenditure, the construction of County Government Headquarters in Isiolo, Lamu, Nyandarua, and Tana River shows little spending for the period despite significant funding allocations. Furthermore, several major headquarters projects have already surpassed their expected completion dates, indicating critical implementation delays across the department's high-value infrastructure portfolio.

4.4.8 The State Department for Information Communications Technology & Digital Economy

The State Department for Information Communications Technology & Digital Economy facilitates the development of the information and communications sector (including broadcasting multimedia); data protection

policy and regulation of personal data services; national ICT policy; promotes ICT innovation and digital economy; promotes e-government; promote software development industry; provide ICT technical support to MDAs; policy on automation of government services; develop national communication capacity and infrastructure; and manage national fibre optic infrastructure. The mandate is carried out by the State Department for Information Communications and Technology & Digital Economy and its agencies, the Kenya Information Communications Technology Authority (ICTA), the Konza Technopolis Development Authority (KoTDA), The Office of the Data Protection Commissioner (ODPC), the East African Marine Cable System Limited “TEAMS” and the Kenya Advanced Institute of Science and Technology (KAIST).

4.4.8.1 Budget Performance by the State Department for Information Communications Technology & Digital Economy

The budget allocation to the State Department for Information Communications Technology & Digital Economy in FY 2025/2026 amounted to Kshs.16.19 billion, compared to Kshs.20.00 billion allocated in FY 2024/2025.

4.4.8.2 State Department for Information Communications Technology & Digital Economy Programmes and Sub-Programme Performance

The budget allocation was to fund three programmes. Table 4.48 shows budget execution by programmes and sub-programmes under the State Department for Information Communications Technology & Digital Economy in the first six months of FY 2025/2026.

Table 4.48: The State Department for Information Communications Technology & Digital Economy Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	General Administration, Planning, and Support Services	403.43	-	403.43	194.04	-	194.04	48
ICT infrastructure Development	ICT Infrastructure Connectivity	-	8,623.31	8,623.31	-	3,033.16	3,033.16	35
	ICT and BPO Development	1,171.33	3,296.70	4,468.03	561.06	290.17	851.23	19
E-Government	E-Government Services	1,978.83	715.19	2,694.02	965.91	183.31	1,149.22	43
Total		3,553.59	12,635.20	16,188.79	1,721.01	3,506.65	5,227.65	32

Source: The State Department for Information Communications Technology & Digital Economy

The State Department for ICT and Digital Economy recorded an overall absorption rate of 32 per cent in the first six months of FY 2025/26. The highest absorption was in General Administration, Planning, and Support Services (48 per cent), followed by E-Government Services (43 per cent), while ICT and BPO Development had the lowest performance at 19 per cent.

4.4.8.3 Non-financial Performance by the State Department for Information Communications Technology & Digital Economy

Table 4.49 presents the achievements against the State Department for Information, Communications Technology, and Digital Economy’s key performance indicators in the first six months of FY 2025/2026.

Table 4.49: Non-Financial Performance by the State Department for Information, Communications Technology, and Digital Economy

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Financial Management Services	Number of Quarterly and annual reports	5	2	-3
ICT Infrastructure Connectivity	ICT Infrastructure Connectivity	Last Mile County Connectivity	No. of sites Maintained	850	850	-
	ICT and BPO development	Konza Complex	% Recovery Centres Established	100	96	-4
	Digital Learning	Digital Skills	No. of innovators incubated, trained and mentored	200	566	366

Source: The State Department for Information Communications Technology & Digital Economy

The Digital Learning sub-programme surpassed its target, training and mentoring 566 innovators, exceeding the target of 200. The ICT Infrastructure Connectivity sub-programme recorded good performance, maintaining all 850 last connectivity sites.

4.4.8.4 Projects Implementation Status for the State Department for Information Communications Technology & Digital Economy

Table 4.50 summarises the projects undertaken by the State Department for Information Communications Technology & Digital Economy.

Table 4.50: State Department for Information Communications Technology & Digital Economy Projects Implementation Status

Project Name (a)	Project commencement date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of completion
E-Government Support and Maintenance	01-07-18	30-11-2028	GoK	10,500	66.94	61.05	2.00	19
Maintenance and Rehabilitation of NOFBI Phase II Expansion	06-01-11	30-09-30	GOK	14,536.13	375	-	11,130.79	100
Horizontal Infrastructure Phase I – EPCF	03-08-29	31-12-24	GoK/ Italy	59,227.00	13.80	13.80	43,983.40	100
Connectivity to Leather Industrial Park- Kenaine	01-12-19	30-03-28	GoK	60	1.38	-	40.57	68
Horn of Africa Gateway Development Project	01-07-20	01-06-28	GoK/IDA	2,600.00	236.32	11.32	698.81	27
Implementation of Last Mile County Connectivity Network Phase IV and V	7-1-22	6-30-28	GoK/Belgium	7,800	68.80	18.26	83.51	1
Maintenance and Rehabilitation of NOFBI Phase II Cable	1-6-16	30-09-30	GoK/China	14,536.13	375	-	11,130.79	100

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of completion
Konza Data Centre and Smart City	7-01-19	22-6-28	GoK/China	27,217	1,555.20	197.02	20,788.43	100
Construction of Konza Complex Phase 1B	8/8/16	30-06-28	GoK	5,850	55.20	55.20	2,683.80	76
Kenya Digital Economy Acceleration Project	15-9-23	31-10-28	GoK/IDA	53,325.52	1,844	1,014.66	1,710.85	3

Source: The State Department for Information Communications Technology and Digital Economy

The Implementation of Last Mile County Connectivity Network, Phases IV and V, had an absorption rate of 1 per cent, and the Kenya Digital Economy Acceleration Project at 3 per cent, indicating slow project implementation.

4.4.9 The State Department for Broadcasting & Telecommunications

The State Department for Broadcasting & Telecommunications promotes the development of telecommunications policy and co-ordinates national government advertising services, public communications, postal and courier services, policy on the development of local content, telecommunications, postal services, and electronic commerce, and government telecommunications services. The mandate is carried out by the State Department for Broadcasting & Telecommunications and its agencies, Kenya Broadcasting Corporation (KBC), Communications Authority of Kenya (CA), Postal Corporation of Kenya (PCK), Media Council of Kenya (MCK), Kenya Yearbook Editorial Board (KYEB), Kenya Institute of Mass Communication (KIMC), National Communications Secretariat (NCS), Universal Service Fund Advisory Council (USFAC) and Media Complaints Commission (MCC).

4.4.9.1 Budget Performance by the State Department for Broadcasting & Telecommunications

The original budgetary allocation to the State Department for Broadcasting & Telecommunications in FY 2025/2026 amounted to Kshs.6.55 billion, compared to Kshs.5.71 billion in FY 2024/2025.

4.4.9.2 State Department for Broadcasting & Telecommunications Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.51 shows budget execution by programmes and sub-programmes under the State Department for Broadcasting & Telecommunications in the first six months of FY 2025/2026

Table 4.51: The State Department for Broadcasting & Telecommunications Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration Planning and Support Services	General Administration, Planning and Support Services	238.69	-	238.69	118.65	-	118.65	50

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Information and Communication Services	News and Information	4,416.78	322.37	4,739.16	970.71	77.78	1,048.49	22
	Kenya Year Book Initiative	170.00	-	170.00	54.00	-	54.00	32
	ICT and Media Regulatory Services	1,095.30	-	1,095.30	540.15	-	540.15	49
Mass Media Skills Development	Mass Media Skills Development	276.39	33.67	310.06	98.19	16.84	115.03	37
TOTAL		6,197.16	356.05	6,553.21	1,781.70	94.62	1,876.32	29

Source: The State Department for Broadcasting and Telecommunications

The State Department for Broadcasting and Telecommunications recorded an overall absorption rate of 29 per cent in the first six months of FY 2025/26. The highest absorption was in General Administration, Planning and Support Services (50 per cent), followed by ICT and Media Regulatory Services (49 per cent) and Mass Media Skills Development (37 per cent). The lowest performance was in the Kenya Year Book Initiative (32 per cent) and News and Information Services (22 per cent). Overall, implementation was modest, reflecting the government's continued commitment to advancing access to information and affordable communication services.

4.4.9.3 Non-financial Performance by the State Department for Broadcasting & Telecommunications

The achievements against the State Department's Key Performance Indicators for Broadcasting and Telecommunications in the first six months of FY 2025/2026 are presented in Table 4.52

Table 4.52: Non-Financial Performance by the State Department for Broadcasting and Telecommunications

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
General Administration Planning and Support Services	General Administration Planning and Support Services	Policies, legal and institutional frameworks	Number of policies developed	5	-	-
Information and Communication Services	News & Information Services	Public News and information services	Number of News items produced and disseminated	25,000	7,762	-17,238
	Kenya Yearbook Initiative	Publication	Annual Edition of Kenya Yearbook 2024 published	1	1	-
	Media Regulatory Services	Media Regulation Services	Number of on-job Journalists trained	3,100	1,677	-1,423
Mass Media Skills Development	Media Skills Development	Mass Media skills	Number of Trained media practitioners	624	83	-541

Source: The State Department for Broadcasting & Telecommunications

An analysis of the programmes and sub-programmes showed notable underachievement across most key output areas. Journalist and media practitioner training recorded significant shortfalls. The Kenya Yearbook publication met its target, while policy development under General Administration had not recorded progress, despite posting a 50 per cent financial performance.

4.4.9.4 Projects Implementation Status for the State Department for Broadcasting

Table 4.53 summarises the projects undertaken by the State Department for Information Communications Technology and Digital Economy.

Table 4.53: State Department for Information Communications Technology & Digital Economy Projects Implementation Status

Project Name (a)	Project Commence-ment Date (b)	Expected date of Completion of the Project (c)	Source of Fund	Estimat-ed Value of the Project (Kshs.) (e)	Funding in the First Six Months of FY 2025/2026 (Kshs.) (f)	Expendi-ture in the First six Months of FY 2025/26 (Kshs.) (g)	Cumula-tive project expenditure as of 31 st Decem-ber 2025 (Kshs.) (h)	Percent-age (%) of Completion
Modernisation of KNA National Desk and Offices (BETA)	01st July 2017	30th June 2029	GoK	3,106.60	91.08	7.68	225.37	7
KBC Analogue to Digital TV Migra-tion (BETA)	01st July 2014	30th June 2027	GoK	6,000.00	50.78	50.78	5,917.57	99
KBC Roll Out of Studio Mashinani (BETA)	01st July 2016	30th June 2029	GoK	1,410.00	19.32	19.32	248.14	18
Modernisation of KIMC Film School (BETA)	01st July 2013	30th June 2028	GoK	437.50	16.84	16.84	80.67	18

Source: State Department for Broadcasting

Among the ongoing projects, KBC Analogue to Digital TV Migration recorded the highest completion rate at 99 per cent, while the modernisation of KNA National Desk and Offices showed the lowest progress at 7 per cent as at 31st December 2025.

4.4.10 The State Department for Energy

The State Department for Energy develops and manages national energy policy, thermal power development, rural electrification programme, energy regulation, security and conservation, hydropower development, geo-thermal exploration and development, and promotes renewable energy. The mandate is carried out by the State Department for Energy and its agencies, the Energy and Petroleum Regulatory Authority (EPRA), Kenya Power & Lighting Company PLC (KPLC), Kenya Electricity Generating Company PLC (KenGen), Rural Electrifica-tion and Renewable Energy Corporation (REREC), Geothermal Development Company Limited (GDC), Ken-ya Electricity Transmission Company Limited (KETRACO), and Nuclear Power and Energy Agency (NuPEA).

4.4.10.1 Budget Performance by the State Department for Energy

The budget allocation to the State Department for Energy in FY 2025/2026 amounted to Kshs.63.47 billion, compared to Kshs.54.06 billion allocated in FY 2024/2025.

4.4.10.2 State Department for Energy Programmes and Sub-Programme Performance

The budget allocation was to fund four programmes. Table 4.54 shows budget execution by programmes and sub-programmes under the State Department for Energy in the first six months of FY 2025/2026

Table 4.54: The State Department for Energy Programme and Sub-Programme Performance

Programmes	Sub-Pro-grammes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorp- tion Rate (%)
		Recurrent	Develop- ment	Total	Recurrent	Develop- ment	Total	
General Admin- istration, Planning and Support Services	Administrative services	233.51	90.00	323.51	119.35	1.24	120.59	37
	Financial ser- vices	23.39	-	23.39	47.14	95.29	142.43	47
	Planning and project moni- toring	112.79	190.00	302.79	10.87	-	10.87	46
Power Generation	Development of Nuclear Energy	1,846.10	9,702.47	11,548.57	319.00	167.00	486.00	65
	Coal Explora- tion and Mining	491.40	252.43	743.83	-	239.54	239.54	43
	Geothermal generation	-	553.00	553.00	737.70	4,803.69	5,541.39	48
Power Transmis- sion and Distri- bution	National Grid System	5,388.42	25,556.00	30,944.42	2,906.58	7,760.20	10,666.78	34
	Rural Electrifi- cation	3,832.00	13,103.36	16,935.36	2,931.03	7,661.69	10,592.73	63
Alternative Ener- gy Technology	Alternative Energy Technol- ogies	60.28	2,038.66	2,098.94	27.67	357.00	384.67	18
Total		11,987.88	51,485.91	63,473.80	7,099.35	21,085.65	28,184.99	44

Source: The State Department for Energy

The State Department for Energy recorded an absorption rate of 44 per cent as of 31st December 2025. The highest absorption was recorded by the Development of Nuclear Energy Sub-Programme (65 per cent), while the lowest was in Alternative Energy Technologies (18 per cent).

4.4.10.3 Non-financial Performance by the State Department for Energy

Table 4.55 presents the achievements against the State Department for Energy's key performance indicators in the first six months of FY 2025/2026.

Table 4.55: Non-Financial Performance by the State Department for Energy

Programmes	Sub-Pro-grammes	Key Output	Key Performance Indi- cator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Power Gener- ation	Geothermal Development	Geothermal skills and human resource capacity	% Completion of KenGen Geothermal Training Centre	98	90	-8
	Coal Explo- ration and Mining	Coal power generation information	Cumulative % completion of Mui Basin Block A, B, C & D concession	80	75	-5
Power Trans- mission and Distribution	National Grid System	Power transmission infrastructure	Kilometres of Electricity Transmission lines con- structed	237.00	70.20	-166.80
Alternative Energy Tech- nologies	Alternative Energy Tech- nologies	Domestic household biogas digesters	Number of domestic household biogas digesters constructed	600	203	-397

Source: The State Department for Energy.

During the first half of FY 2025/26, Geothermal Development and Coal Exploration and Mining recorded the highest performance, achieving completion rates of 90 per cent and 75 per cent of their respective targets, notably advancing geothermal training and basin concessions. In contrast, progress was slower for Alternative Energy and Power Transmission, which achieved 34 per cent of biogas digester installations and only 30 per cent of planned electricity line construction.

4.4.10.4 Projects Implementation Status for the State Department of Energy

Table 4.56 summarises the projects undertaken by the State Department for Energy.

Table 4.56: State Department for Energy Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Kenya Green and Resilient Expansion of Energy (Green II Bess) 200mwh Battery Energy Storage System	15th May 2025	30th April 2029	Donor	10,270	150.00	65.00	65.00	2
Reinforcement of Transmission Network (RET-NET) National System Control Centre & Makindu SubStation	Jul-21	Jun-25	GoK, AFD	13,510	-	2.44	3,686	11
63MW Olkaria 1 Rehabilitation	12-Jun-23	31-Dec-27	JICA-(On-lent) KenGen	15,785	4,505.00	1,916.18	8,270.18	85
East Africa Skills for Transformation & Regional Integration Project	01-Dec-22	31-Dec-26	World Bank (IDA)	1,509	212.00	0.20	1,297.00	90
Bogoria Silali Geothermal Projects	Jun - 2010	Jun-28	GOK, LOCAL AIA, DONOR	78,029	1,309.23	1,229.90	22.90	29
Menengai Geothermal Development Project.	Jan - 2010	Aug-27	GOK, LOCAL AIA, DONOR	115,926	861.24	1,202.93	78,244.95	67
300MW Suswa geothermal project	Jan - 2014	Mar-29	GOK, LOCAL AIA	78,029	88.33	60.53	1,158.18	1
Nuclear Power Plant Siting	Jul-15	Jun-28	Gok	4,000.00	47	68	934	23
Rural Electrification Scheme	01/01/2020	31/07/2028	GOK	41,760.00	60.17	60.17	8,800.17	21

Source: The State Department for Energy

Most projects were in progress, with the East Africa Skills for Transformation and Regional Integration Project (EASTRIP) showing the highest completion rate at 90 per cent, while the 300 MW Suswa Geothermal project

recorded the lowest at 1 per cent. The Reinforcement of Transmission Network (RETNET) National System Control Centre & Makindu SubStation project at 11 per cent completion lags despite extended timelines.

4.4.11 The State Department for Petroleum

The State Department for Petroleum promotes the development of petroleum policy; strategic petroleum stock management; management of upstream petroleum products marketing; development of oil and gas exploration policy; development of capacity in the oil/gas sector; petroleum products, import/export marketing policy management; licensing of petroleum marketing and handling; and quality control of petroleum products. The mandate is carried out by the State Department for Petroleum and its agencies, the Kenya Pipeline Company (KPC), the National Oil Corporation of Kenya (NOCK) and the Kenya Petroleum Refineries Limited (KPRL).

4.4.11.1 Budget Performance by the State Department for Petroleum

The budget allocation to the State Department for Petroleum in FY 2025/2026 amounted to Kshs.30.69 billion, compared to Kshs.30.82 billion allocated in FY 2024/2025.

4.4.11.2 State Department for Petroleum Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.57 shows budget execution by programmes and sub-programmes under the State Department for Petroleum in the first six months of FY 2025/2026.

Table 4.57: The State Department for Petroleum Programme and Sub-Programme Performance

Programme	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Exploration and Distribution of Oil and Gas	Exploration of Oil and Gas	58.43	3,647.00	3,705.43	29.19	1,222.35	1,251.54	34
	Distribution of Oil and Gas	-	1,664.00	1,664.00	-	415.59	415.59	25
	General Administration, Planning, and Support Services	25,319.97	-	25,319.97	988.76	-	988.76	4
Total		25,378.40	5,311.00	30,689.40	1,017.94	1,637.94	2,655.89	9

Source: The State Department for Petroleum

The overall absorption rate stood at 9 per cent, way below the 50 per cent half-year target. The Exploration of Oil and Gas sub-programme had the highest absorption at 34 per cent, while General Administration, Planning, and Support Services recorded the lowest at 4 per cent.

4.4.11.3 Non-financial Performance by the State Department for Petroleum

Table 4.58 presents the achievements against the State Department for Petroleum’s key performance indicators in the first six months of FY 2025/2026.

Table 4.58: Non-Financial Performance by the State Department for Petroleum

Programmes	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December, 2025	Variance
Exploration and Distribution of Oil and Gas	Oil and gas exploration	South Lokichar Oil Field	% of the preliminary activities for the make-up water pipeline undertaken	70	45	-25
	Distribution of oil and gas	Petroleum Products	Metric Tons of Petroleum Products Distributed (000')	7,240	3,027	-4,213
General Administration and Support Services	General Administration and Support Services	Fuel Prices Stabilised	Number of fuel price hike incidents reviewed and stabilised	12	6	-6

Source: The State Department for Petroleum

Performance across the programmes was below target in the first six months of FY2025/26. Oil and gas exploration recorded 45 per cent progress, while only 6 out of 12 planned fuel price stabilisation interventions were undertaken.

4.4.11.4 Projects Implementation Status for the State Department for Petroleum

Table 4.59 summarises the projects undertaken by the State Department for Petroleum.

Table 4.59: State Department for Petroleum Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure In the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Clean Cooking Gas for Boarding Learning Institutions	01st July 2023	30th June 2030	Gok	3,165.38	285.50	141.36	600.36	19
Petroleum Exploration in Block 14T	1/1/2014	6/30/2028	GoK	6,600	115	115	3,845	58
LPG Distribution and Infrastructure- BETA	01st July 2014	30th June 2030	GOK	8,200	419	151.49	2,602.49	32
Lokichar - Lamu Crude Oil Pipeline (LLCOP)	01st July 2015	30th June 2030	GOK	10,000	470	234.45	3,598.45	36
Upstream Oil and Gas Exploration	01st July 2016	30th June 2030	GOK	10,283	673.50	522.14	7,661.14	75
Midstream and Downstream Petroleum Distribution	01st June 2015	30th June 2030	GOK	1,410	127.50	122.74	603.74	43
South-Lokichar Oil Field Development	01st January 2011	30th June 2030	GOK	234,861	565	350.76	3,598.45	36

Source: The State Department for Petroleum

Most petroleum sector projects were long-term and at varying stages of completion. Upstream Oil and Gas Exploration leads with 75 per cent, followed by Petroleum Exploration in Block 14T at 58 per cent, respectively.

4.4.12 The State Department for Aviation and Aerospace Development

The State Department for Aviation and Aerospace Development is responsible for ensuring safety, security, and growth in air transport. Its mandate includes formulating and implementing policies, overseeing airports and air traffic control, promoting the growth of civil aviation, and co-ordinating space programs. Key functions involve regulating air transport, fostering international agreements, conducting air accident investigations, and establishing Kenya as an African aviation hub.

4.4.12.1 Budget Performance by the State Department for Aviation and Aerospace Development

The budget allocation to the State Department for Aviation and Aerospace Development in FY 2025/2026 amounted to Kshs.14.52 billion.

4.4.12.2 State Department for Aviation and Aerospace Development Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.60 shows budget execution by programmes and sub-programmes under the State Department for Aviation and Aerospace Development in the first six months of FY 2025/2026.

Table 4.60: The State Department for Aviation and Aerospace Development Programme and Sub-programmes Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Air Transport	Air Transport	14,032.48	358.81	14,391.29	36.09	165.60	201.69	1
	Administration and Support Services	123.87	-	123.87	30.76	-	30.76	25
Total		14,156.36	358.81	14,515.16	66.85	165.60	232.45	2

Source: The State Department for Transport

Financial performance across the two sub-programmes was below target in the first six months of FY2025/26 at 1 per cent for Air Transport and 25 per cent for Administration and Support Services.

4.4.12.3 Non-financial Performance by the State Department for Aviation and Aerospace Development

Table 4.61 presents the achievements against the State Department for Aviation and Aerospace Development’s key performance indicators in the first six months of FY 2025/2026.

Table 4.61: Non-Financial Performance by the State Department for Aviation and Aerospace Development

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Air Transport	Air transport services and infrastructure	Air Transport Policies, Bills, Regulations, Plans and Agreements	No. of New Bilateral Air Services Agreements (BASAs) signed	1	1	-
			No. of BASAs Reviewed	8	9	1
		Air transport services and infrastructure	Number of students enrolled in aviation and other related short courses	3,298	2,415	-883
			% compliance with ICAO Security Standards	75.41	75.41	-

Source: The State Department for Transport

Despite the low financial performance, the non-financial performance matrices showed strong performance against key indicators, with 2515 students enrolled in aviation and other related short courses, against a target of 3,298 students.

4.4.12.4 Projects Implementation Status for the State Department for Aviation and Aerospace Development

Table 4.62 summarises projects undertaken by the State Department for Aviation and Aerospace Development.

Table 4.62: State Department of Transport Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Kakamega Airstrip	7/1/2018	6/30/2024	GOK	550	65.69	65.69	65.69	-
Kabunde Airstrip	7/1/2016	6/30/2025	GOK	600	34.50	34.50	34.50	-
Migori Airstrip	7/1/2018	6/30/2027	GOK	1,500	65.41	65.41	65.41	-
Purchase of Aircraft Accident Investigation Equipment	12th July 2020	continuous	GOK	300	13	-	-	-

Source: The State Department for Aviation and Aerospace Development

The Kakamega, Kabunde, and Migori airstrip projects utilised 100 per cent of their mid-year funding despite remaining past their initial expected durations or lacking updated completion percentages. Conversely, the aircraft investigation equipment project recorded zero expenditure against Kshs.13 million financing during the period under review, contributing to the department's broader challenge in capital project implementation.

4.5. Environment Protection, Water, and Natural Resources Sector

4.5.1 Introduction

The Environment Protection, Water, and Natural Resources (EPWNR) Sector comprises six MDAs: State Departments for Environment and Climate Change; Forestry; Water and Sanitation; Irrigation; Wildlife; and Mining. The Sector also includes several autonomous and semi-autonomous government agencies. In addition, it

comprises the following entities: the National Environment Complaint Committee, the National Environment Tribunal, the Hydrologists Registration Board, and the Wildlife Clubs of Kenya.

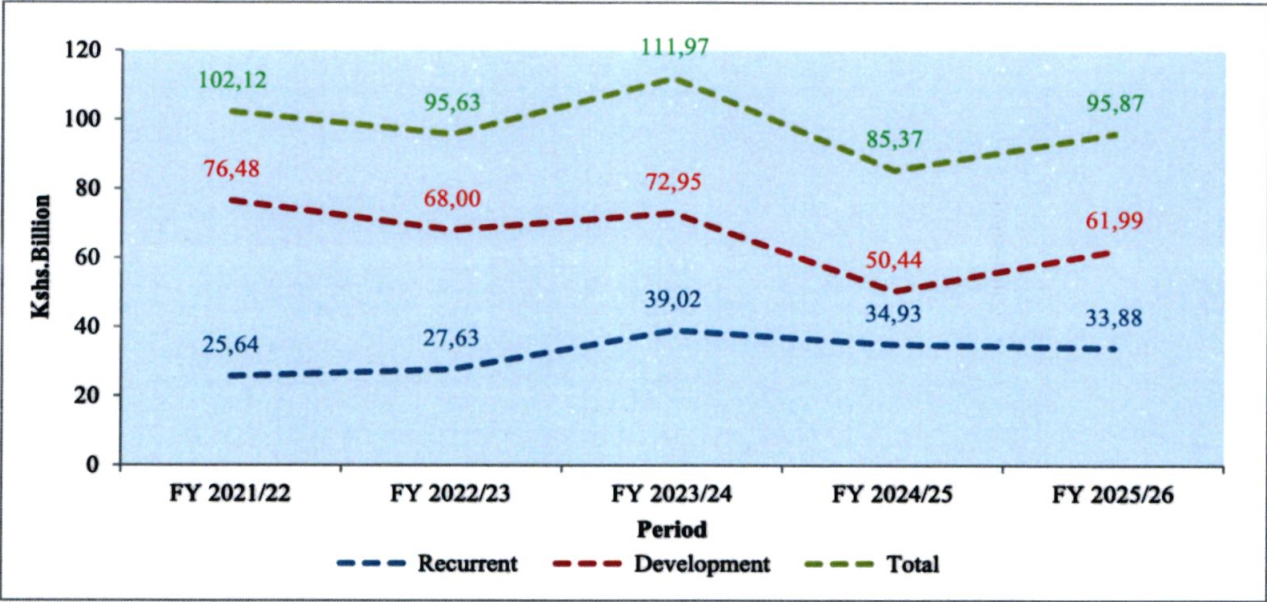
The goal of the Sector is to ensure sustainable development in a clean and secure environment, with various objectives, including enhancing climate change resilience and reducing carbon emissions, improving the utilisation of land through irrigation and land reclamation, and promoting equitable and sustainable use of wildlife resources. The Sector plays a pivotal role in securing, stewarding, and sustaining the environment, Kenya's natural capital, water provision, and generating foreign exchange for the country.

4.5.2 Budget Performance for EPWNR Sector

The budget allocation to the EPWNR Sector in FY 2025/2026 amounted to Kshs.95.87 billion, compared to Kshs.85.37 billion allocated in FY 2024/2025. This amount represents 2 per cent of the annual gross national budget of Kshs.4.69 trillion and 4 per cent of the MDAs' budget of Kshs.2.55 trillion. The allocation comprises Kshs.61.99 billion (65 per cent) for development activities and Kshs.33.88 billion (35 per cent) for recurrent expenditure. The State Department for Water and Sanitation received the highest budgetary allocation of Kshs.53.95 billion (56 per cent of the Sector's budget), while the State Department for Mining had the lowest budgetary allocation of Kshs.1.63 billion (2 per cent of the Sector's allocation).

Figure 4.7 shows the budgetary allocation trends of the EPWNR Sector from FY 2021/2022 to FY 2025/2026.

Figure 4.7: Budgetary Allocation Trend for the EPWNR Sector



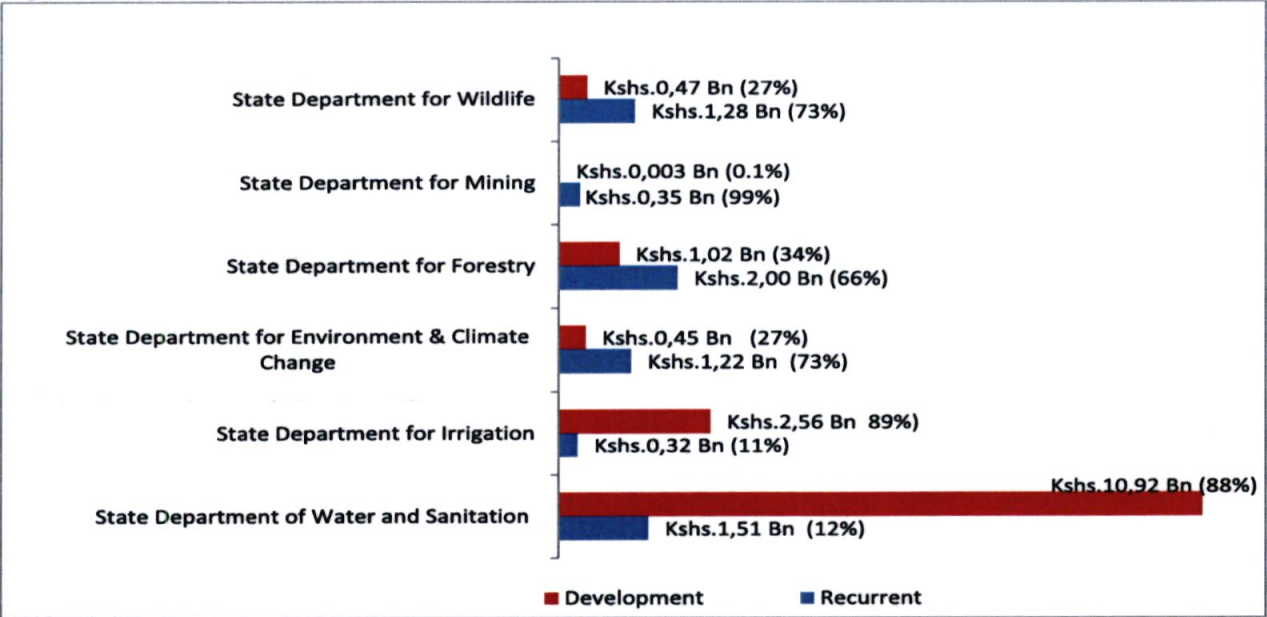
Source: National Treasury

The total exchequer issues to the sector amount to Kshs.22.12 billion, representing 39 per cent of the sector's annual net estimates. This amount comprised Kshs.15.43 billion for development expenditure, representing 37 per cent of the development expenditure net estimates, and Kshs.6.69 billion for recurrent activities, representing 46 per cent of the recurrent net estimates.

In the first six months of FY 2025/2026, the State Department for Irrigation received the highest proportion of development exchequer issues to development net estimates at 52 per cent, while the State Department for Mining received the lowest at 1 per cent. The State Department for Mining recorded the highest proportion of recurrent exchequer issues to recurrent net estimates at 56 per cent, and the State Department for Wildlife recorded the lowest at 34 per cent.

Figure 4.8 shows the exchequer issues in the EPWNR Sector in the first six months of FY 2025/2026.

Figure 4.8: Exchequer Issues to the EPWNR Sector



Source: National Treasury

The total expenditure for the EPWNR Sector amounted to Kshs.40.28 billion, representing 42 per cent of the gross estimates, compared to 34 per cent (Kshs.34.37 billion) recorded in the first six months of FY 2024/2025. This amount comprised Kshs.22.94 billion for the development budget representing an absorption rate of 37 per cent, compared to 28 per cent (Kshs.19.06 billion) recorded in a similar period FY 2024/2025, and Kshs.17.34 billion for recurrent expenditure representing 51 per cent of the gross recurrent estimates, compared to 48 per cent (Kshs.15.31 billion) recorded in the first six months of FY 2024/2025.

Table 4.63 shows the EPWNR Sector analysis of exchequer issues and expenditure in the first six months of FY 2025/26.

Table 4.63: EPWNR Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department of Water and Sanitation	47.18	31.02	10.92	17.15	35	36	6.78	3.12	1.51	3.96	48	58
State Department for Irrigation	6.59	4.96	2.56	2.88	52	44	0.96	0.65	0.32	0.44	50	46
State Department for Environment and Climate Change	1.93	1.86	0.45	0.52	24	27	3.89	2.55	1.22	1.18	48	30

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Forestry	3.61	2.34	1.02	1.90	44	53	8.93	3.98	2.00	3.57	50	40
State Department for Mining	0.27	0.27	0.003	0.003	1	1	1.36	0.61	0.35	0.59	56	43
State Department for Wildlife	2.40	1.38	0.47	0.49	34	20	11.96	3.80	1.28	7.60	34	64
Total	61.99	41.82	15.43	22.94	37	37	33.88	14.71	6.69	17.34	45	51
Sector Summary												
	Gross Estimates (Kshs. Bn)		Net Estimates (Kshs. Bn)		Exchequer Issues (Kshs. Bn)	Expenditure (Kshs. Bn)	% of Exchequer to Net Estimates (Kshs. Bn)			% of Expenditure to Gross Estimates (Kshs. Bn)		
Development	61.99		41.82		15.43	22.94	37			37		
Recurrent	33.88		14.71		6.69	17.34	45			51		
Total	95.87		56.54		22.12	40.28	39			42		

Source: MDAs and National Treasury

The State Department for Forestry recorded the highest absorption of development budget at 53 per cent, while the State Department for Mining recorded the lowest at 1 per cent. The State Department for Wildlife recorded the highest recurrent expenditure-to-gross estimate at 64 per cent, while the State Department for Environment and Climate Change recorded the lowest at 30 per cent.

4.5.3 The State Department of Water and Sanitation

The State Department of Water and Sanitation is mandated to protect, conserve, manage and increase access to clean and safe water and irrigation for socio-economic development. The mandate is carried out by the Department and its Agencies, namely, the Water Services Regulatory Board (WASREB), Water Resources Authority (WRA), Water Sector Trust Fund (WSTF), Water Works Development Agencies (WWDAs), Kenya Water Institute (KEWI), Regional Centre on Ground Water Resources Education, Training and Research in East Africa and the Hydrologists Registration Board (HRB).

4.5.3.1 Budget Performance by the State Department of Water and Sanitation

The budget allocation to the State Department of Water and Sanitation in FY 2025/2026 amounts to Kshs.53.95 billion, compared to Kshs.33.27 billion allocated in FY 2024/2025.

4.5.3.2 State Department of Water and Sanitation Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.64 shows budget execution by programmes and sub-programmes under the State Department of Water and Sanitation in the first six months of FY 2025/2026.

Table 4.64: The State Department for Water and Sanitation Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs.Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	Water Policy Management	723.85	115.00	838.85	442.73	65.45	508.18	61
Water Resources Management	Water Resources Conservation and Protection	2,041.15	14,417.00	16,458.15	809.27	3,292.51	4,101.78	25
	Transboundary Waters	-	20.00	20.00	-	7.82	7.82	39
Water and Sewerage Infrastructure Development	Sewerage Infrastructure Development	3,640.74	27,343.48	30,984.21	2,469.79	11,681.61	14,151.40	46
	Sanitation Infrastructure Development and Management	-	3,737.00	3,737.00	-	1,202.47	1,202.47	32
Water Storage and Flood Control	Water Storage and Flood Control	372.20	1,543.90	1,916.10	-	-	-	-
TOTAL		6,777.94	47,176.38	53,954.32	3,960.65	17,150.48	21,111.13	39

Source: The State Department for Water and Sanitation

Analysis of programmes and sub-programmes for the State Department for Water and Sanitation shows that the Water Policy Management sub-programme recorded the highest budget absorption. In contrast, the Water Resources Conservation and Protection sub-programme recorded low levels of budget absorption. Notably, the Water Storage and Flood Control sub-programme did report expenditure during the period under review.

4.5.3.3 Non-financial Performance by the State Department of Water and Sanitation

Some of the Key Performance Indicators of the State Department for Water and Sanitation in the first six months of FY 2025/2026 are presented in table 4.65.

Table 4.65: Non-Financial Performance by the State Department of Water and Sanitation

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December, 2025	Variance
General Administration, Planning and Support Services	Water Policy Management	New infrastructure	% completion of the project	30	7	-23
Water Resources Management	Water Resources Conservation and Protection	Water Quality Determined	Number of water sources sampled	50	10	-40
	Trans-boundary Waters	Integrated watershed management of Malaba River Basin and construction of Angololo multipurpose dam	Construction of the Angololo multipurpose dam (%)	5	5	-

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December, 2025	Variance
Water and Sewerage Infrastructure Development	National Water and Sanitation Investment	Water supply and sewerage services	% completion of project	45	41	-4
	Sanitation Infrastructure Development and Management	Improved Water services to Eldoret	% completion of the Kipkarren Dam Water Supply project	100	72	-28

Source: The State Department for Water and Sanitation

An analysis of the non-financial performance for the first six months of FY2025/26 revealed that the budget execution for programmes and sub-programmes was on track.

4.5.3.4 Projects Implementation for the State Department of Water and Sanitation

Table 4.66 summarises some of the projects undertaken by the State Department of Water and Sanitation.

Table 4.66: State Department of Water and Sanitation Project Implementation

Project/Program Name	Project commence date	Expected Project Completion Date	Source of Funds)	Value of the Project (Kshs. Million)	Funding in the first six months of FY 2024/25 (Kshs. Million)	Expenditure In the first six months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million)	Percentage of completion
Infrastructure Development at Kenya Water Institute	Jul-2021	Oct-2030	GoK	31,700.00	100.00	-	1,045.00	3
Water Security and Climate Resilience -Lower Nzoia	Jul-2015	Jul-2030	GoK and Foreign Borrowing	19,170.00	450.00	450.00	16,900.00	80
Kenya Towns Sustainable Water Supply and Sanitation Programme -Athi BETA	Mar-2017	Dec-2027	GoK and Foreign Borrowing	11,863.00	564.08	564.08	1,702.08	89
Nairobi River Restoration Basin Programme - Phase 2	July-2019	Dec-2026	GoK/AfDB	9,075.00	329.07	329.07	6,704.07	93
Homabay Water Supply	Jul-2017	Dec-2027	GoK	1,312.00	5.00	9,710.42	1,266.71	97
Horn Africa Ground Water for Resilience Programme - WSTF	Jan-2023	Dec-2028	GoK/Donor	9,087.00	841.00	170.00	907.38	21
Sustainable Management and Access to Water and Sanitation in the ASALs	Jul-2021	Dec-2027	GoK/Donor	1,920.00	15.00	129.00	1,386.14	85
Ending Drought Emergencies Support to Drought Risk Management	Jun-2016	Aug-2027	GoK/Donor	2,825.00	30.00	30.00	2,171.00	91
Siyoi-Muruni Water Project	Mar-2015	Mar-2027	GoK	12,986.00	400.00	400.00	11,320.00	90
Athi River Restoration Projects	Apr-2015	Dec-2030	GoK	2,500.00	35.00	35.00	253.00	17

Source: The State Department of Water and Sanitation

4.5.4 The State Department for Irrigation

The State Department for Irrigation promotes National Irrigation Policy and Management; Water Harvesting and Storage for Irrigation, Management of Irrigation Schemes; Water Storage and Flood Control Management;

Mapping, Designating and Developing Areas ideal for Irrigation Schemes; Development of Irrigation infrastructure, and Land Reclamation. The mandate is carried out by the State Department and its agencies, the National Irrigation Authority and the National Water Harvesting and Storage Authority.

4.5.4.1 Budget Performance by the State Department for Irrigation

The budget allocation to the State Department for Irrigation in FY 2025/2026 amounted to Kshs.7.55 billion, compared to Kshs.19.64 billion allocated in FY 2024/2025. The decline is attributed to a reduction in budget allocation to the irrigation and drainage sub-programme, which was allocated Kshs.15.26 billion in FY 2024/25.

4.5.4.2 State Department for Irrigation Programmes and Sub-Programme Performance

The budget allocation was to fund four programmes. Table 4.67 shows budget execution by programmes and sub-programmes under the State Department for Irrigation in the first six months of FY 2025/2026.

Table 4.67: The State Department for Irrigation Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Irrigation and Land Reclamation	Land Reclamation	39.64	90.00	129.64	32.14	90.00	122.14	94
	Irrigation and Drainage	691.57	6,108.18	6,799.74	308.58	2,526.16	2,834.74	42
	Irrigation Water Management	30.24	150.00	180.24	13.92	74.49	88.41	49
Water Harvesting and Storage for Irrigation	Water Storage for Irrigation	20.86	215.00	235.86	6.89	155.49	162.37	69
	Water Harvesting for Irrigation	-	30.00	30.00	-	30.00	30.00	100
Water Harvesting and Storage for Irrigation	Administrative Services	172.91	-	172.91	78.47	-	78.47	45
TOTAL		955.22	6,593.18	7,548.39	439.99	2,876.14	3,316.13	44

Source: The State Department for Irrigation

The programme and sub-programmes analysis show the State Department for Irrigation recorded an overall absorption rate of 44 per cent for the first six months of FY 2025/26. Water Harvesting for Irrigation sub-programme recorded the highest absorption rate at 100 per cent, followed by Land Reclamation sub-programme at 94 per cent.

4.5.4.3 Non-financial Performance by the State Department for Irrigation

Table 4.68 presents some Key Performance Indicators for the State Department for Irrigation in the first six months of FY 2025/2026.

Table 4.68: Non-Financial Performance by the State Department for Irrigation

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Irrigation and Land Reclamation	Land Reclamation	Land Reclamation Policy and Legal Framework	Land Reclamation Act	1	-	-1
	Irrigation and Drainage	Irrigation services	Number of community water pans	25	10	-15
	Irrigation Water Management	Irrigation services	Number of schemes installed with master and block metres	6	2	-4
Water Harvesting and Storage for Irrigation	Water Storage for Irrigation	Irrigation Infrastructure Services	Number of projects pipelined	8	1	-7
	Water Harvesting for Irrigation	Water storage services	Volume in cubic metres of water pans excavated	4,000,000	-	-4,000,000)

Source: State Department for Irrigation

The review of non-financial performance indicated that Water Harvesting for Irrigation recorded nil performance against its target by the end of the first half of FY 2025/26. There is a need for the State Department to evaluate and take appropriate action to fast-track the programme's implementation.

4.5.4.4 Projects Implementation Status for the State Department for Irrigation

Table 4.69 summarises some of the State Department for Irrigation projects.

Table 4.69: State Department for Irrigation Project Implementation Status

Project Name	Project commence date	Expected Completion Date	Source of Funds	Value of the Project (Kshs. Million)	Funding in the first six months of FY 2025/26 (Kshs. Million)	Expenditure In the first six months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million)	Percentage of completion
Small holder irrigation programme	Feb-2016	Dec-2026	GoK/ Foreign	1383.00	257.00	107.44	1,116.64	81
Turkana irrigation development project	Jun-2016	Jun-2030	GoK	9,197.00	80.00	80.00	1,279.00	14
Drought resilience programme in Northern Kenya	Jul-2019	Dec-2027	GoK/ Foreign	3,901.00	1,551.00	21.00	1,238.57	32
National Irrigation Authority Irrigation Project	Jul-2024	Jun-2030	GoK	20,000.00	47.00	268.00	568.02	3
Mwea Irrigation Development Project (Thiba Dam and Irrigation Area)	Feb-2011	December 2030	GoK/ Foreign	23,765.00	150.00	150.00	20,684.30	87

Project Name	Project commence date	Expected Completion Date	Source of Funds	Value of the Project (Kshs. Million)	Funding in the first six months of FY 2025/26 (Kshs. Million)	Expenditure In the first six months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million)	Percentage of completion
Land reclamation and restoration for the climate resilience and livelihood enhancement programme	Jul-2024	Jun-2034	GoK	8,500.00	90.00	90.00	150.00	2
Balich-Abdisamet Water Supply Project	Jul-2024	Jun-2027	GoK	500.00	100.00	99.00	318.38	64
Household Irrigation Water Harvesting Project	Jul-2019	Jun-2030	GoK	30,000.00	30.00	30.00	7,215.90	24
Upgrading of Ahero Development Projects	Jul-2023	Jun-2027	GoK/Donor	770.00	400.00	-	207.90	27
Irrigation Sector Reform Programme	Jul-2023	Jun-2030	GoK	900.00	30.00	15.00	71.99	8

Source: The State Department for Irrigation

Analysis of the State Department for Irrigation's project implementation revealed that the projects are at different completion levels and are multi-year in nature. For instance, the Turkana Irrigation Development Project had a completion rate of 14 per cent despite commencing in June 2016 and having a 14-year timeframe.

4.5.5 The State Department for Environment and Climate Change

The State Department for Environment and Climate Change is mandated to undertake National Environment Policy and Management; Climate Change/Action Policy; Promotion of low carbon technologies to reduce emission; Restoration and Protection of Strategic Water Towers; Protection and Conservation of the Natural Environment; Pollution Control; Lake Victoria Environmental Management Programme; Restoration of Lake Naivasha Basin; Meteorological Services, Conservation and Protection of wetlands. The mandate is carried out by the State Department and its agencies, which include the National Environment Management Authority (NEMA), the National Environment Trust Fund and the Kenya Water Towers Agency.

4.5.5.1 Budget Performance by the State Department for Environment and Climate Change

The budget allocation to the State Department for Environment and Climate Change in FY 2025/2026 amounted to Kshs.5.83 billion, compared to Kshs.5.42 billion allocated in FY 2024/2025.

4.5.5.2 State Department for Environment and Climate Change Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.70 shows budget execution by programmes and sub-programmes under the State Department for Environment and Climate Change in the first six months of FY 2025/2026.

Table 4.70: The State Department for Environment and Climate Change Programme and Sub-Programme Performance

Programmes	Sub-Pro-grammes	Gross Estimates (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorp- tion Rate (%)
		Recurrent	Develop- ment	Total	Recur- rent	Develop- ment	Total	
Environment Management and Protection	Climate Change Adaptation and Mitigation	-	304.91	304.91	-	123.19	123.19	40
	National Envi- ronment Manage- ment	1,871.38	1,400.80	3,272.18	250.84	288.54	539.38	16
	Policy and Governance in Environment Management	164.79	-	164.79	98.96	-	98.96	60
General Admin- istration, Plan- ning and Support Services	General Admin- istration, Plan- ning and Support Services	486.17	-	486.17	270.10	-	270.10	56
Modernisation of Meteorological Services	Modernisation of Meteorological Services	1,372.55	135.00	1,507.55	-	45.74	45.74	49
	Advertent Weather Modifi- cation	-	94.00	94.00	556.63	110.37	667.01	42
TOTAL		3,894.89	1,934.70	5,829.60	1,176.53	522.10	1,698.64	29

Source: The State Department for Environment and Climate Change

The programme and sub-programmes analysis showed that the State Department for Environment and Climate Change recorded an overall absorption rate of 29 per cent for the first six months of FY2025/26, which is below the half-year target of 50 per cent on a linear basis.

4.5.5.3 Non-financial Performance by the State Department for Environment and Climate Change

Table 4.71 presents some of the State Department for Environment and Climate Change's Key Performance Indicators for the first six months of FY 2025/26.

Table 4.71: Non-Financial Performance by the State Department for Environment and Climate Change

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Vari- ance
General Ad- ministration, Planning and Support Services	General Adminis- tration, Planning and Support Services	Environment and Climate Change policies, strate- gies, bills, regulations, and guidelines developed and reviewed	Number of policies developed	1	1	-

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Environment Management and Protection	Policy and Governance in Environment Management	Small-scale gold miners trained in mercury-free gold mining AGSM technologies developed and rolled out.	Number of small-scale miners trained	400	200	-200
	National Environmental Management	Stakeholders sensitised on environmental management and conservation	Number of stakeholders sensitised	70	39	-31
		Environmental enforcement enhanced	% of environmental crimes investigated and prosecution files registered in various courts	100	50	-50
Meteorological Services	Modernisation of Metrological Services	Weather forecast issued	Number of weather forecasts	3,581	1,791	-1,790
Water Towers Conservation	Water Towers Rehabilitation and Conservation	Bamboo stock increased	Hectares of Bamboo stock established within the water towers eco-system	200	0	-200

Source: The State Department for Environment and Climate Change

Non-financial performance analysis by the state department showed that programmes and sub-programmes were on target except for the Water Towers Conservation programme, which recorded nil during the period under review.

4.5.5.4 Projects Implementation for the State Department for Environment and Climate Change

Table 4.72 summarises some of the projects undertaken by the State Department for Environment and Climate Change.

Table 4.72: Project Implementation for the State Department for Environment and Climate Change

Project Name	Project commencement date	Expected completion date	Source of Funds	Value of the Project (Kshs. Million)	Funding in the first six months of FY 2025/26 (Kshs. Million)	Expenditure in the first six months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million)	Percentage of completion
The Global Development, Review and Update of National Implementation Plans (NIPS) under the Stockholm Convention on Persistent Organic Pollutants (POPs)	01-July, 2023	June, 2026	Donor	200.00	11.50	4.76	4.76	2
Kenya's Enhanced Transparency Programme (ETP) Reporting to the UNFCCC	01-July, 2023	June, 2026	Donor	200.00	50.00	49.78	49.78	25

Project Name	Project commencement date	Expected completion date	Source of Funds)	Value of the Project (Kshs. Million)	Funding in the first six months of FY 2025/26 (Kshs. Million)	Expenditure in the first six months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million)	Percentage of completion
Lake Victoria Climate Resilience and Environmental Management Project	01-July 2022	June 2026	GoK	6,600.00	5.00	4.99	4.99	Less than 1
Plastic waste management and pollution control	01-July 2018	30-Jun-2027	GoK	1,410.00	7.50	7.50	7.50	1
Increasing Global Implementation of GHS*	01-July 2024	30-June 2028	Donor	60.00	5.00	1.30	1.30	2
Africa Environment, Health, and Pollution Management - Kenya.	01-Au- 2020	30th June 2026	Donor	1,215.00	86.50	47.42	47.42	4
Kenya Gold Mercury Free ASGM Project	01-Dec 2019	30-June 2026	Donor	1,010.00	40.00	13.03	13.03	1
Lake Naivasha Basin Ecosystem-Based Management	01-July 2024	30-June 2028	Donor	240.00	35.00	35.00	35.00	15
Agroforestry and Commercial Forestry	July 2024	June 2028	Donor	580.00	85.50	-	-	-
Implementation of the National Climate Action Plan	01-Jul-2019	30-Jun-2027	GoK	2,000.00	17.50	17.50	17.50	1

Source: State Department for Environment and Climate Change

*GHS -Globally Harmonised System

* ASGM - Artisanal and Small-scale Gold Mining

*UNFCCC- United Nations Framework Convention on Climate Change

An analysis of project and program implementation by the State Department for Environment and Climate Change shows delays in project implementation, based on commencement dates, completion rates, and expected completion timelines. The Controller of Budget recommends timely monitoring of projects to address the shortcomings that are delaying their implementation.

4.5.6 The State Department for Forestry

The State Department for Forestry is mandated to promote Forestry Development policy; Forestry Management; Support in Climate Change/Action Policy; Re-afforestation, and Agro-forestry; Administration of forestry research to realise ecological balance within forests; Administration of the regulations on timber harvesting and trade of timber and timber products; Collaboration with local communities and indigenous groups in forest management; decisions in promoting sustainable livelihoods; and Public education on forest conservation for sustainable development. The mandate is carried out in collaboration with its agencies, the Kenya Forest Service and Kenya Forest Research Institute.

4.5.6.1 Budget Performance by the State Department for Forestry

The budget allocation to the State Department for Forestry in FY 2025/2026 amounted to Kshs.12.54 billion, compared to Kshs.12.22 billion allocated in FY 2024/2025.

4.5.6.2 State Department for Forestry Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.73 shows budget execution by programmes and sub-programmes under the State Department for Forestry in the first six months of FY 2025/2026.

Table 4.73: The State Department for Forestry Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Forestry Development, Management and Conservation	Forest Resources Conservation Management	7,290.12	3,440.04	10,730.17	2,763.51	1,815.64	4,579.15	43
	Forest Research and Development	1,461.40	122.00	1,583.40	715.69	61.00	776.69	49
	Ecological Restoration	10.22	50.00	60.22	7.09	19.94	27.02	45
Agroforestry and Commercial Forestry	Commercial Forestry Services	7.36	-	7.36	6.12	-	6.12	83
	Agroforestry Services	7.93	-	7.93	4.53	-	-	-
General Administration and Planning	General administration and planning	155.13	-	155.13	77.74	-	77.74	50
TOTAL		8,932.17	3,612.04	12,544.21	3,574.67	1,896.58	5,471.25	44

Source: The State Department for Forestry

The State Department for Forestry recorded an overall budget absorption rate of 44 per cent, which was relatively below the half-year target performance of 50 per cent.

4.5.6.3 Non-financial Performance by the State Department for Forestry

Table 4.74 presents some of the State Department for Forestry's Key Performance Indicators for the first six months of FY 2025/26.

Table 4.74: Non-Financial Performance by the State Department for Forestry

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Forestry Development, Management and Conservation	Forest Conservation and Management	Production of Tree Seeds	Kilograms of Tree seeds produced	100,000	19,309	-80,691
		Distribution of Tree Seeds	Kilograms of Tree seeds distributed	100,000	9,965	-90,035
	Forest Research and Development	Forest Research Technologies	Number of technologies for silvicultural management of indigenous tree species	1	1	-
			Number of technologies on forest pests, diseases and fires	1	1	-

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Agro-forestry and commercial forestry development	Commercial forestry development	The national commercial forestry strategy developed	Percentage of completion	100	75	-25
		Digital technologies in commercial forestry and agroforestry mainstreamed and adopted.	Percentage of completion	100	80	-20
	Agro-forestry development	Model tree nursery established	Number of tree nurseries established.	7	-	-7
General Administration and Planning Services	General Administration, Planning and Support Services	Financial reports prepared	Number of financial reports.	4	2	-2
		Forestry regulations developed	Number of regulations developed	8	-	-8

Source: The State Department for Forestry

4.5.6.4 Projects Implementation for the State Department of Forestry

Table 4.75 summarises some of the State Department for Forestry projects.

Table 4.75: State Department for Forestry Projects Implementation

Project Name	Project commence date	Expected Project Completion Date	Source of Funds	Value of the Project (Kshs. Million)	Funding in the first six months of FY 2025/26 (Kshs. Million)	Expenditure in the first six months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million)	Percentage of completion
Tree Growing Campaign and Rangeland Restoration Headquarters	01-Jul-2019	30-Jun-2032		300,000.00	305.00	286.30	3,189.36	1
Establishment of Nurseries, Water Supply Systems, and Water Desalination to support the Seedlings Project	01-Jul-2022	30-Jun-2032		1,027.90	-	-	40.85	4
Construction of tree seed processing units	01-Jan-2017	30-Jun-2030		2,155.00	-	-	699.60	32
Capacity Development Project for Technologies in Forest Fire Management in Kenya	01-Jul-2022	01-Jun-2027		3,339.00	400.00	611.23	3,310.13	99
KFS-Tree Growing Campaign and Rangeland Restoration	01-Jul-2019	30-Jun-2032		200,000.00	186.52	186.50	1,331.35	1
Green Zones Development Support Project Phase II	01-Mar-2019	30-Jun-2025		5,498.00	638.00	553.61	5,454.10	99
Installation of a hydrant in Muguga and Kitui Centre	01-Jan-2014	30-Jun-2030		105.00	1.00	1.00	86.25	82

Project Name	Project commence date	Expected Project Completion Date	Source of Funds	Value of the Project (Kshs. Million)	Funding in the first six months of FY 2025/26 (Kshs. Million)	Expenditure in the first six months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million)	Percentage of completion
Forest Irrigation Climate and Green Energy Project (FI-CaGE)	01-Jul-2016	31-Dec-2032		8,051.00	-	-	182.20	2
Forest Fire Prevention and Management Project	01-Jul-2017	30-Jun-2032		1,200.00	-	-	106.30	9
Forest Plantation Management Project	01-Jul-2016	30-Jun-2032		21,586.00	32.50	32.50	538.10	2

Source: The State Department for Forestry

An analysis of the State Department for Forestry's project implementation status shows low uptake on some projects. We recommend that the State Department closely monitor its performance and take corrective measures for effective budget execution in the subsequent phase of the financial year. However, further analysis revealed that the State Department of Forestry did not disclose the sources of funds for projects, suggesting incomplete reporting.

4.5.7 The State Department for Mining

The State Department for Mining is mandated to develop policy on extractive industry; Conduct mineral exploration and develop mining policy management; Prepare inventory and mapping of mineral resources; Coordinate mining and minerals development policy; Develop policies on the management of quarrying of rocks and industrial minerals; Ensure management of health conditions and health and safety in mines; Conduct mining capacity development and value addition; and Maintain geological data (research, collection, collation, analysis). The mandate is carried out in collaboration with its agencies, the National Mining Corporation, the Geologists Registration Board and the Mineral Rights Board.

4.5.7.1 Budget Performance by the State Department for Mining

The budget allocation to the State Department for Mining in FY 2025/2026 amounted to Kshs.1.63 billion, compared to Kshs.1.90 billion allocated in FY 2024/2025.

4.5.7.2 State Department for Mining Programmes and Sub-Programmes Performance

The budgetary allocation was to fund three programmes. Table 4.76 shows budget execution by programmes and sub-programmes under the State Department for Mining in the first six months of FY 2025/2026.

Table 4.76: The State Department for Mining Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	General Administration, Planning and Support Services	375.10	-	375.10	176.69	-	176.69	47

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Mineral Resources Management	Mineral Licensing, Compliance and Enforcement	298.01	71.19	369.20	111.22	2.56	113.78	31
	Commercial Explosives Regulation and Management	86.99	-	86.99	31.55	-	31.55	36
	Mineral Value Addition and Artisanal Mining Promotion Services	232.76	-	232.76	104.20	-	104.20	45
Geological Survey and Geo-information Management	Geological Survey & Research	176.53	92.17	268.70	99.53		99.53	37
	Mineral Exploration & Evaluation	155.15	83.81	238.96	52.53		52.53	22
	Environmental & Engineering Geology	38.88	20.00	58.88	11.49	-	11.49	20
TOTAL		1,363.41	267.17	1,630.59	587.21	2.56	589.77	36

Source: The State Department for Mining

The programme and sub-programme analysis showed that the State Department for Mining recorded an absorption rate of 36 per cent, below the half-year target of 50 per cent.

4.5.7.3 Non-financial Performance by the State Department for Mining

Table 4.77 presents some of the Key Performance Indicators of the State Department for Mining in the first six months of FY 2025/2026.

Table 4.77: Non-Financial Performance by the State Department for Mining

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Geological Surveys and Geo-information Management	Geological Surveys and Research	Geological maps digitalised and vectorised	Number of Geological maps digitised and vectorised	30	-	-30
Mineral Resource Management	Licensing, Compliance and Enforcement	Mineral Dealing Rights Granted	Number of Mineral Dealing Rights Granted	60	61	1
	Commercial explosives regulations	Commercial explosives regulated	Number of commercial explosives and licenses issued.	1,000	1,715	715
General Administration and Support Services	Administrative and Support Services	Monitoring and Evaluation conducted	Number of Monitoring and Evaluation Reports	4	2	-2

Source: The State Department for Mining

Review of non-financial performance by the state department for mining revealed that implementation of programmes and sub-programmes was on target except for the Geological Surveys and Research sub-programme, which had not recorded any achievements by the end of the first half of FY 2025/26.

4.5.7.4 Projects Implementation for the State Department for Mining

Table 4.78 summarises some of the State Department for mining projects.

Table 4.78: State Department for Mining Projects Implementation

Project Name	Project commence date	Expected Project Completion Date	Source of Funds)	Value of the Project (Kshs. Million)	Funding in the first six months of FY 2025/26 (Kshs. Million)	Expenditure in the first six months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million)	Percentage of Completion
Geological Data Bank Project-BETA	01-7-2015	30-6-2028	-	400	6.79	-	202.29	51
Online Transactional Mining Cadastre Portal-BETA	01-7-2016	30 6-2028	-	380	8.75	2.50	161.98	42
Mineral Audit Support -BETA	01-7-2016	30 6-2028	-	445	7.50	-	262.00	59
Rehabilitation of Madini House	01-7-2017	30-6-2027	-	300	1.55	-	101.70	34
Mineral Certification Laboratory -BETA	01-7-2015	30-6-2028	-	1,326	16.25	-	417.51	31
Geological Mapping and Mineral Exploration-BETA	01-7-2015	30-6-2027	-	1,861	18.25	-	595.44	32
Geotechnical Site Investigations	01-7-2019	30-6-2032	-	694	5.00	-	22.90	3

Source: The State Department for Mining

An assessment of the state department for mining project implementation status shows low uptake on some projects. We recommend that the State Department closely monitor its performance, take corrective measures to ensure effective budget execution in the subsequent phase of the financial year, and provide complete reporting by disclosing the source of funds for the projects.

4.5.8 The State Department for Wildlife

The State Department for Wildlife is mandated to undertake Wildlife Conservation and Protection Policy; Protection of Wildlife Heritage; Management of National Parks, Reserves and Marine Parks; Wildlife Biodiversity Management and Protection; Sustainable Wildlife Biodiversity Economy; Collaboration with Wildlife Clubs of Kenya; Management of Wildlife Dispersal Areas in collaboration with Partners; Wildlife Conservation Training and Research; Wildlife Conservation Education and Awareness; Wildlife Biodiversity International Obligations and Multilateral Agreements; Human-Wildlife Conflict Mitigation and Response Policy; and Wildlife Sector Governance and Coordination. The mandate is carried out in collaboration with its agencies, the Kenya Wildlife Service, the Kenya Wildlife Research and Training Institute, and the Wildlife Conservation Trust Fund.

4.5.8.1 Budget Performance by the State Department for Wildlife

The budget allocation to the State Department for Wildlife in FY 2025/2026 amounted to Kshs.14.36 billion, compared to Kshs.12.91 billion allocated in FY 2024/2025.

4.5.8.2 State Department for Wildlife Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.79 shows budget execution by programme and

sub-programmes under the State Department for Wildlife in the first six months of FY 2025/2026.

Table 4.79: The State Department for Wildlife Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Wildlife Conservation and Management	Wildlife Security, Conservation and Management	11,102.59	2,063.08	13,165.67	7,149.03	323.82	7,472.85	57
	Wildlife Research and Development	611.60	341.00	952.60	328.14	165.50	493.64	52
	Administrative Services	241.32	-	241.32	123.20	-	123.20	51
Total		11,955.50	2,404.08	14,359.59	7,600.37	489.32	8,089.69	56

Source: The State Department for Wildlife

The State Department recorded the overall absorption rate of 56 per cent, with the Wildlife Security, Conservation and Management sub-programme recording the highest at 57 per cent, while Administrative Services had the lowest at 51 per cent. Overall performance was within the half-year target of 50 per cent.

4.5.8.3 Non-financial Performance by the State Department for Wildlife

Table 4.80 shows some of the State Department for Wildlife Performance Indicators in the first six months of FY 2025/2026.

Table 4.80: Non-Financial Performance by the State Department for Wildlife

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved As of 30 th December 2025	Variance
Wildlife Conservation and Management	Wildlife Security, Conservation and Management	Wildlife conservation services	Number of park visitors in millions	3.5	2.1	-1.4
			Increase in Revenue (Kshs. Millions)	7,922.00	5,862.45	-2,059.55
	Wildlife Research Development	Wildlife Research and Training Services	Number of wildlife population count reports developed.	10	4	-6
			Percentage of Exhibit Deoxyribonucleic Acid (DNA) samples submitted and analysed	100	-	-100
			Number of disease surveillance and outbreak reports	4	1	-3
		Wildlife Habitat Restoration Services	Percentage of human life compensation claims verified and approved.	100	100	-

Source: The State Department for Wildlife

Analysis of the non-financial performance of the State Department for Wildlife revealed that most key performance indicators were on target, except for Deoxyribonucleic Acid (DNA) samples, which were not collected during the first six months of FY 2025/26.

4.5.8.4 Projects Implementation for the State Department for Wildlife

Table 4.81 summarises some of the State Department for Wildlife projects.

Table 4.81: State Department for Wildlife Projects Implementation Status

Project Name	Project commence date	Project Expected Completion Date	Source of Funds	Value of the Project (Kshs. Million)	Funding in the first six months of FY 2025/26 (Kshs. Million)	Expenditure in the first six months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million)	Per-centage of completion
Modernisation of the anti-poaching Technology -HQ	1-7-2013	30-6- 2028	GoK	2,760.00	15.00	15.00	1,427.00	52
Construction and Equipping of Four Research and Training Centres	1-7- 2023	30-6- 2030	GoK	1,275.00	50.00	50.00	125.00	10
Combating Poaching and Illegal Wildlife Trafficking International Approach (IWT)	1-7- 2020	30-8- 2028	GoK and Donor	502.00	22.54	19.91	336.00	67
Rehabilitation of Research and Training Facilities in Naivasha HQ	1-7- 2022	30-6- 2030	GoK	1,045.00	34.50	34.50	160.50	15
National Integrated Wildlife Data Portal	1-7 2023	30-8-2026	GoK	85.00	31.00	31.00	54.00	64
Maintenance of Access Roads and Airstrips in Parks	1-7 2008	30-8- 2034	GoK	100,000.00	75.00	75.00	3,623.00	4
Human Wildlife Mitigation Programme-HQ	1-7-2008	30-8-2029	GoK	2,650.00	75.00	75.00	1,093.00	41
Habitat restoration programme-KWS	1-7-2023	30-6-2032	GoK	1,100.00	75.00	75.00	75.00	7
Water for Wildlife in Conservancies	1-7-2021	30-6-2031	GoK	885.00	28.50	1.00	114.00	13
Ranger Housing Programme-HQ	1-7-2008	30-8-2032	GoK	8,750.00	50.00	50.00	989.00	11

Source: The State Department for Wildlife

The Projects Implementation Status Analysis of the State Department for Wildlife showed that Maintenance of Access Roads and Airstrips in Parks (4 per cent complete) and Ranger Housing Programme-HQ (11 per cent) recorded low implementation levels, attributed to the multi-year projects.

4.6. General Economic and Commercial Affairs Sector

4.6.1 Introduction

The General Economic and Commercial Affairs (GECA) sector consists of eight MDAs, namely the State Departments for Trade; Arid and Semi-arid Lands (ASALs) and Regional Development; Cooperatives; Industry; Micro, Small and Medium Enterprises Development; Investment Promotion; East African Community; and Tourism together with their affiliated Agencies and Institutions.

The objectives of the Sector over the MTEF period are to transform Micro, Small, and Medium Enterprises (MSMEs), promote and sustain tourism, promote industrial development investments, enhance trade and ease

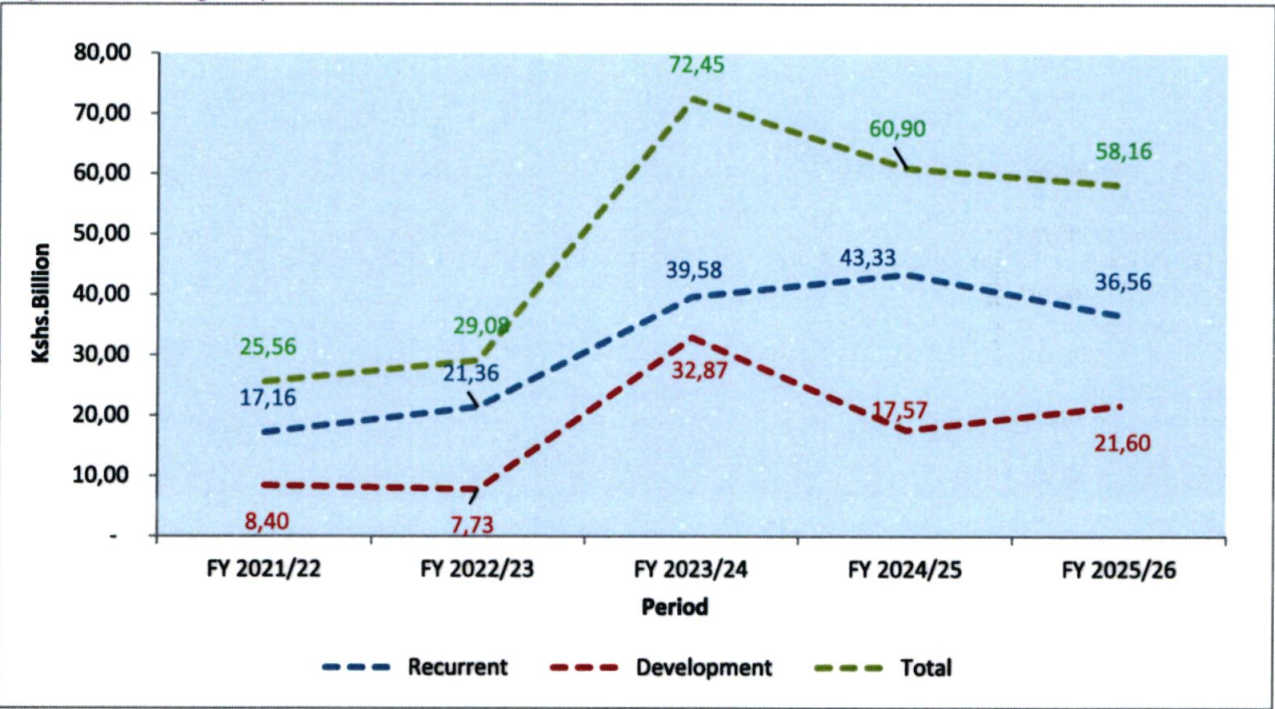
of doing business, promote growth and development of cooperatives and the MSMEs Sector, promote regional integration, and promote equitable and sustainable ASAL and regional development.

4.6.2 Budget Performance for GECA Sector

The budget allocation to GECA in FY 2025/2026 amounted to Kshs.58.16 billion, compared to Kshs.60.90 billion allocated in FY 2024/20245. This amount represents 1 per cent of the gross national budget of Kshs.4.69 trillion and 2 per cent of the MDAs’ budget of Kshs.2.55 trillion. The allocation included Kshs.21.60 billion (37 per cent) for development activities and Kshs.36.56 billion (63 per cent) for recurrent expenditure. The State Department for Tourism received the highest budgetary allocation of Kshs.16.54 billion (28 per cent of the Sector’s budget), while the State Department for the East African Community had the lowest budgetary allocation of Kshs.1.03 billion (2 per cent of the GECA Sector allocation).

Figure 4.9 shows the budgetary allocation trends of the GECA Sector from FY 2021/2022 to FY 2025/2026.

Figure 4.9: Budgetary Allocation Trend for the GECA Sector



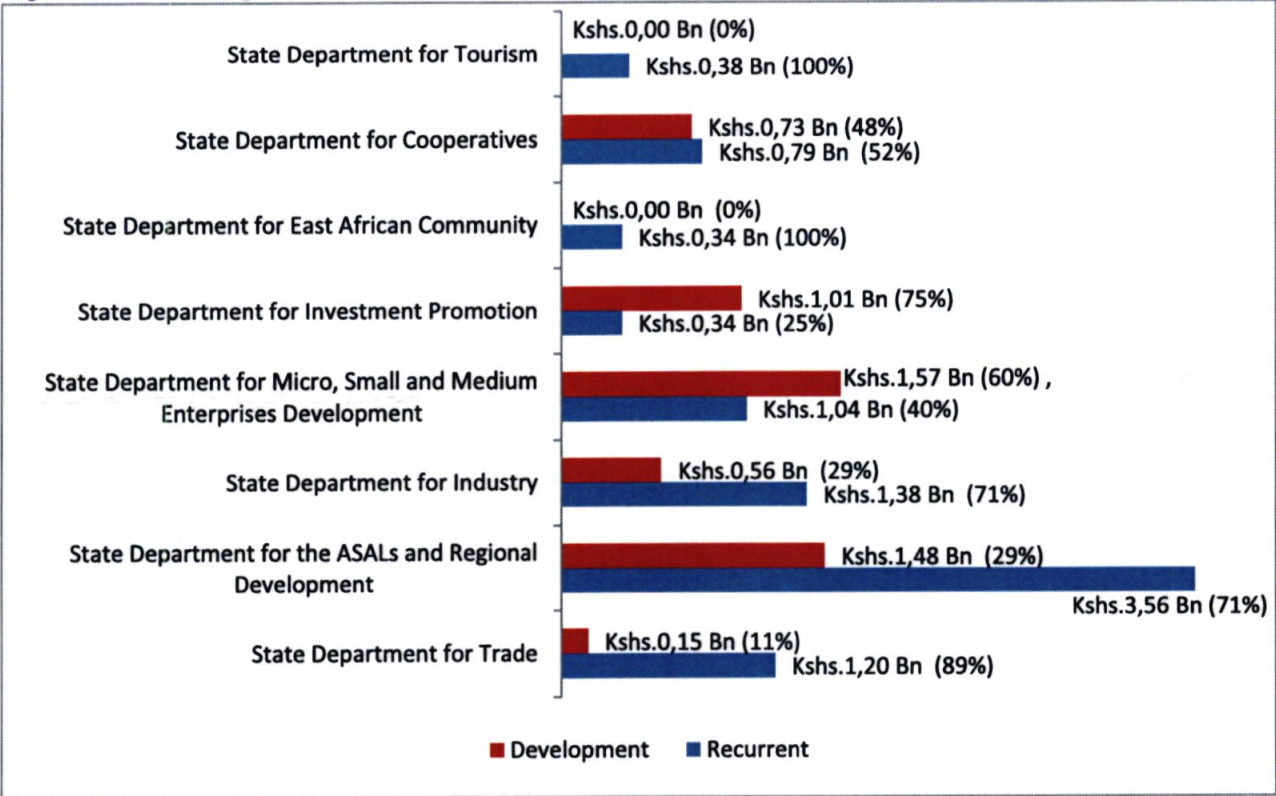
Source: National Treasury

The total exchequer issues to the GECA Sector amounted to Kshs.14.53 billion, representing 40 per cent of the Sector’s annual net estimates. This amount comprised Kshs.5.50 billion for development expenditure, representing 34 per cent of the annual development net estimates, and Kshs.9.03 billion for recurrent activities, representing 45 per cent of recurrent net estimates.

In the first six months of FY 2025/2026, the State Department for Micro, Small and Medium Enterprises Development recorded the highest proportion of development exchequer issues to development net estimates at 57 per cent, while the State Department for Industry recorded the lowest at 10 per cent. The State Departments for Tourism and the East African Community did not report receipt of exchequer issues for development expenditure. The State Department for Micro, Small and Medium Enterprises Development recorded the highest proportion of recurrent exchequer issues to recurrent net estimates at 72 per cent, while the State Department

for Cooperatives recorded the lowest at 17 per cent. Figure 4.10 shows the exchequer issues in the GECA Sector in the first six months of FY 2025/2026.

Figure 4.10: Exchequer Issues to the GECA Sector



Source: National Treasury

The total expenditure for the GECA Sector amounted to Kshs.18.83 billion, representing 32 per cent of the gross estimates, compared to Kshs.20.50 billion (34 per cent) recorded in the first six months of FY 2024/2025. This amount comprised Kshs.7.37 billion for the development budget, representing an absorption rate of 34 per cent, compared to 44 per cent recorded in the first six months of FY 2024/2025, and Kshs.11.46 billion for recurrent expenditure representing 31per cent of the recurrent gross estimates, compared to 30 per cent recorded in the first six months of FY 2024/2025. Table 4.82 analyses exchequer issues and expenditures to the GECA sector in the first six months of FY 2025/2026.

Table 4.82: GECA Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer Net Estimates	% of Expenditure to Gross Estimates
State Department for Trade	0.37	0.37	0.15	0.15	41	41	3.98	2.34	1.20	1.44	51	36
State Department for the ASALs and Regional Development	3.81	3.51	1.48	1.47	42	39	7.07	6.60	3.56	3.53	54	50

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Industry	5.82	5.82	0.56	0.53	10	9	3.58	2.71	1.38	1.22	51	34
State Department for Micro, Small and Medium Enterprises Development	3.06	2.76	1.57	0.84	57	27	2.03	1.44	1.04	1.04	72	51
State Department for Investment Promotion	2.06	2.06	1.01	0.95	49	46	1.45	0.71	0.34	0.72	48	49
State Department for the East African Community	-	-	-	-	-	-	1.03	1.03	0.34	0.37	33	36
State Department for Cooperatives	1.47	1.47	0.73	2.73	50	186	5.88	4.66	0.79	2.72	17	46
State Department for Tourism	5.01	-	-	0.70		14	11.53	0.76	0.38	0.42	49	4
Total	21.60	15.99	5.50	7.37	34	34	36.56	20.26	9.03	11.46	45	31

Sector Summary

	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
Development	21.60	15.99	5.50	7.37	34	34
Recurrent	36.56	20.26	9.03	11.46	45	31
Total	58.16	36.25	14.53	18.83	40	32

Source: MDAs and National Treasury

The State Department for Cooperatives recorded the highest absorption of the development budget at 186 per cent, while the State Department for Industry recorded the lowest at 9 per cent. The high absorption by the State Department for Cooperatives was attributed to additional funding of Kshs.2 billion under Article 223 for mop-up of excess milk and stabilisation of raw milk prices in the period under review. The State Department for Micro, Small and Medium Enterprises Development recorded the highest recurrent expenditure to gross estimates at 51 per cent, while the State Department for Tourism recorded the lowest at 4 per cent, attributed to non-reporting of expenditure on Appropriation-in-Aid (A-I-A).

4.6.3 The State Department for Trade

The State Department for Trade promotes Trade Policy; Export Development and Promotion; Promote E-Commerce; Trade Negotiations and Advisory Services; Champion Trade Integration in the Common Market for Eastern and Southern Africa (COMESA), Continental Free Trade Area (CFTA), Economic Partnership Agreement (EPA) etc.; Liaising and Coordinating with (UNCTAD) and World Trade Organisation (WTO) on Trade Matters; Enforcement of International Trade Laws, Negotiations and Agreements; Protection of Kenyan Goods against Dumping and Subsidised Imports and recommending Countervailing Measures; Coordination

of multi-Agency Task Force on the Elimination of Illicit Trade and Counterfeits; Liaison with International Trade bodies for National Development; Management of weight and measurement in Trade; Promotion and Regulation of the Wholesale and Retail Trade; and Promotion of Fair-Trade Practices and Consumer Protection. The State Department for Trade is assisted by its agencies, including the Kenya National Trading Corporation, the Kenya Export Promotion and Branding Agency, the Warehouse Receipt System Council, the Kenya Trade Remedies Agency, the Kenya Consumer Protection Advisory Committee, and the Kenya National Multi Commodities Exchange Limited.

4.6.3.1 Budget Performance by the State Department for Trade

The budget allocation to the State Department for Trade in FY 2025/2026 amounted to Kshs.4.35 billion, compared to Kshs.5.58 billion allocated in FY 2024/2025.

4.6.3.2 State Department for Trade Programmes and Sub-Programme Performance

The budget allocation was to fund four programmes. Table 4.83 shows budget execution by programmes and sub-programmes under the State Department for Trade in the first six months of FY 2025/2026.

Table 4.83: The State Department for Trade Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Domestic Trade and Enterprise Development	Promotion of Local Content	68.69	-	68.69	30.47	-	30.47	44
	Development and Promotion of BETA Priorities Value Chains	88.42	-	88.42	67.27	-	-	-
	Development Promotion and Regulation of Wholesale and Retail Trade	1,866.76	299.85	2,166.61	345.17	149.92	495.10	23
Fair Trade Practices and Compliance Standards	Enforcement of Intellectual Property Rights and Trade Remedies Measures	75.16	-	75.16	37.58	-	37.58	50
	Enforcement of Legal Metrology	97.20	70.00	167.20	43.04	0.75	43.79	26
	Consumer Protection	19.98	-	19.98	9.99	-	9.99	50
International Trade Development and Promotion	Market Diversification and Access	684.63	-	684.63	383.53	-	383.53	56
	Export Trade Development, Promotion and National Branding	720.82	-	720.82	355.67	-	355.67	49
General Administration, Support Services and Planning	General Administration, Support Services and Planning	362.40	-	362.40	162.66	-	162.66	45
TOTAL		3,984.06	369.85	4,353.90	1,435.39	150.68	1,586.07	36

Source: The State Department for Trade

The State Department for Trade’s overall programmes and sub-programmes performance was 36 per cent against the target of 50 per cent at the end of the first six months of FY 2025/26.

4.6.3.3 Non-financial Performance by the State Department for Trade

The achievements against some Key Performance Indicators of the State Department for Trade in the first six months of FY 2025/2026 are presented in Table 4.84.

Table 4.84: Non-Financial Performance by the State Department for Trade

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Trade Development and Market Interventions	Enabling environment for business growth	Trade Development Bill	% finalisation of the Kenya Trade Development Bill	50	35	-15
		Improved coordination with the private sector on trade matters (Bi-annual Presidential trade round tables)	Number of engagements with the private sector	6	4	-2
	Development, Promotion and Regulation of the Wholesale and Retail Trade	Warehouse	Number of financial institutions' capacity built	10	11	1
		Receipt System Services	Number of Counties sensitised and trained on Warehouse Receipt System	10	8	-2
	Development and Promotion of BETA Priority Value Chains	Exporters' capacity built on opportunities for fresh produce to meet the destination markets' requirements	Number of exporters' capacity built	70	50	-20
Fair Trade Practices and Compliance with Standards.	Enforcement of Trade Remedies Measures	Trade Remedies Measures implemented	Number of investigations conducted on unfair import trade practices affecting identified BETA priority value chain products.	3	2	-1
	Enforcement of Legal Metrology	Compliance and Standards enhanced	Number of weighing and measuring equipment verified at strategic national installations.	130	28	-102
	Consumer Protection	Consumer Protection enhanced	Number of traders/manufacturers sensitised on consumer protection	200	60	-140
International Trade Development and Promotion	Market Access and Diversification	Increased Market access and diversification	Number of Bilateral trade negotiations undertaken to create market access for the BETA priority value chains	12	2	-10
	Export Trade Development, Promotion and National Branding	Kenyan Export Products Diversified	Number of exporters trained on exporting	200	245	45

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
General Administration, Support Services, and Planning	General Administration, Support Services, and Planning	Asset management	% of Assets captured in the asset register	100	50	-50

Source: The State Department for Trade

Non-financial performance analysis shows that most outputs were on target in the first six months of FY 2025/26. Key performance areas that recorded low output compared to the annual target included verification of weighing and measurement equipment at Strategic National Installations (28 equipment verifications conducted out of target of 130 verifications), sensitisation of traders and manufacturers on consumer protection (60 traders sensitised out of 200 targeted), and bilateral trade negotiations for market access (2 negotiations concluded out of a target of 12 negotiations).

4.6.3.4 Projects Implementation Status for the State Department for Trade

Table 4.85 summarises some of the projects undertaken by the State Department for Trade.

Table 4.85: State Department for Trade Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Warehouse Receipt System Council/ Development of Warehouse Receipt System	7 th January 2020	30 th June 2028	GoK	1,200.00	67.42	67.42	267.42	22
Establishment of Commodities Exchange Platform (KOMEX)	1st July 2023	30 th June 2028	GoK	5,060.00	67.50	67.50	780.08	15
Warehouse Refurbishment (KNTC)	7 th April 2020	7 th March 2025	GoK	1,170.00	15.00	15.00	247.20	21
Modernisation of standards laboratory (legal metrology project)	1 st July- 2020	30 th Jun- 2026	GoK	900.00	35.00	0.75	9.45	1

Source: The State Department for Trade

An analysis of the State Department for Trade's project implementation status indicates low project implementation performance across all projects. The Warehouse Refurbishment Project is 21 per cent complete despite its March 2025 completion date having lapsed, while the Modernisation of Standards Laboratory Project is 1 per cent complete, yet the expected completion date is 30th June 2026.

4.6.4 The State Department for the ASALs and Regional Development

The State Department for the ASALs and Regional Development promotes Arid and Semi-Arid Lands Policy; Coordination of Planning, and Development for Arid and Semi-Arid Lands; Implementation of Special Programmes for the Development of Arid and Semi-Arid Areas; Implementation of Arid and Semi-Arid Lands Programmes; Coordinating Research for sustainable Arid and Semi-Arid Lands Resource Management, De-

development and Livelihoods; Promotion of Livestock Development, Marketing and Value addition of Resources within Arid and Semi-Arid Areas; Enhancing Livelihood Resilience of Pastoral and Agro Pastoral Communities; Coordinating Responses Against Drought and Desertification; Special Programmes; Food Relief Management and Humanitarian Emergency Response; Peace Building and Conflict Management within Arid and Semi-Arid Area; Management and Promotion of Integrated Cross-border Activities in Identified ASAL Counties; Regional Development Policy Implementation, Oversight and Management; Coordination of Regional Development Authorities; and Projects in Response to Displacement Impacts. The mandate is carried out in collaboration with its agencies, which include the National Drought Management Authority, the Coast Development Authority, the Lake Basin Development Authority, the Ewaso Ngiro North Development Authority, the Ewaso Ngiro South Development Authority, the Tana River Development Authority, and the Kerio Valley Development Authority.

4.6.4.1 Budget Performance by the State Department for the ASALs and Regional Development

The budget allocation to the State Department for the ASALs and Regional Development in FY 2025/2026 amounts to Kshs.10.88 billion, compared to Kshs.14.85 billion allocated in FY 2024/2025.

4.6.4.2 State Department for the ASALs and Regional Development Programmes and Sub-Programme Performance

The budget allocation was to fund three programmes. Table 4.86 shows budget execution by programmes and sub-programmes under the State Department for the ASALs and Regional Development in the first six months of FY 2025/2026.

Table 4.86: The State Department for the ASALs and Regional Development Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Accelerated ASALs Development	ASALs Development	104.84	26.66	131.50	37.00	2.04	39.03	30
	Drought Management	4,668.64	2,029.09	6,697.73	2,334.32	632.78	2,967.10	44
	Peace Building and Conflict Management	28.52	-	28.52	12.72	-	12.72	45
Integrated Regional Development	Integrated Basin-Based Development	1,992.21	1,749.50	3,741.71	1,028.72	838.40	1,867.13	50
General Administration and Support Services	Financial Management Services	11.45	-	11.45	-	-	-	-
	General Administration, Planning and Support Services	267.91	-	267.91	118.16	-	118.16	44
TOTAL		7,073.58	3,805.25	10,878.83	3,530.92	1,473.22	5,004.14	46

Source: The State Department for the ASALs and Regional Development

The State Department for ASALs and Regional Development’s overall programme and sub-programme performance was 46 per cent in the first six months of FY 2025/26, against the target of 50 per cent, which implies below-average budget execution.

4.6.4.3 Non-financial Performance by the State Department for the ASALs and Regional Development

Table 4.87 presents achievements against the State Department’s targets for the ASALs and Regional Development’s Key Performance Indicators in the first six months of FY 2025/2026.

Table 4.87: Non-Financial Performance by the State Department of ASALs and Regional Development

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target	Achieved as of 31 st December 2025	Variance
Accelerated Asals development	Drought Management	Drought contingency plans	Number of drought coordination forums held (National / County level)	110	48	-62
		Drought and food security information	Number of Drought Early Warning Bulletins produced and disseminated	288	144	-144
		Vulnerable and drought-affected households supported through cash transfers	Number of beneficiary households under regular programmes	133,800	132,780	-1020
Integrated regional development	Integrated Basin-based Development	Tana Delta Rice Irrigation Project (TDIP) Rehabilitated.	Tons of white rice-Produced	3,150	2,100	-1,050
		Npuu irrigation project implemented	No. of farmers trained and supported	100	120	20
General administration and support services	General Administration & Support Services	Funds utilised	% utilisation of funds	100	50	-50

Source: The State Department for the ASALs and Regional Development

During the period under review, the State Department for the ASALs and Regional Development recorded remarkable progress towards realising its service delivery targets.

4.6.4.4 Projects Implementation Status for the State Department for the ASALs and Regional Development

Table 4.88 summarises some of the projects undertaken by the State Department for the ASALs and Regional Development.

Table 4.88: State Department for the ASALs and Regional Development Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Dry Land Climate Action for Community Drought Resilience	3/1/2023	6/30/2028	GoK/Donor	555.00	555.00	535.28	-	96
Integrated Resilience for Sustainable Food Systems	7/1/2020	6/30/2026	GoK/Donor	111.22	111.22	1.83	-	12
Tana Delta Rice Irrigation Project (TDIP)-Head-quarters	01/08/2009	6/30/2027	GoK	3,901.00	21.00	10.50	-	-
Malindi Integrated Social Health Development Programme (MISHD-P)-BETA	7/1/2019	6/30/2026	Donor	780.00	300.00	298.89	-	38
Ewaso Ngiro Leather Factory- Headquarters	7/1/2013	6/30/2026	GoK	1,590.00	20.00	10.00	-	84
Sustainable Food System and Resilience Livelihood Activities.	1/5/2021	6/30/2026	GoK	12.00	12.00	0.21	-	2
Drought Mitigation Interventions - KVDA.	7/1/2023	6/30/2026	GoK	350.00	120.00	60.00	-	17
Construction of Dykes in Muhoroni and Nyando constituencies, Kisumu	7/1/2024	6/30/2026	GoK	150.00	150.00	50.00	-	33
Drought Mitigation Interventions - ENSDA.	7/1/2023	6/30/2026	GoK	100.00	60.00	30.00	-	30
Ewaso Ngiro North Integrated Water Drought & Food Security Dev Project	8/1/2010	6/30/2029	GoK	5,000.00	100.00	50.00	-	1

Source: State Department for the ASALs and Regional Development

The projects status analysis shows that six projects targeted for completion in June 2026 risked timeline overruns namely; Sustainable Food Systems and Resilience Livelihood Activities (2 per cent complete), Integrated Resilience for Sustainable Food Systems (12 per cent complete), Drought Mitigation Interventions -KVDA (17 per cent complete), Drought Mitigation Interventions -ENSDA (30 per cent complete), Construction of Dykes in Muhoroni and Nyando constituencies (33 per cent complete), and Malindi Integrated Social Health Development Programme (38 per cent complete) In addition, the State Department for ASAL and Regional Development did not indicate cumulative expenditure on projects in the report for the first six months of FY 2025/26 submitted to the Controller of Budget in line with Section 83 of the PFM Act, CAP 412A, which implies incomplete reporting. .

4.6.5 The State Department for Industry

The State Department for Industry promotes and facilitates domestic and Foreign Investments; Investment policy and attraction; Industrial Policy and Planning; Buy Kenya - Build Kenya Policy and Strategy; promotes

standardisation in Industry and Quality Control; Kenya Property Rights Policy (Patents, Trade Marks, Service Marks, and Innovation); Promotion of Value Addition and Agro Processing; Promotion, Development and Oversight of Aggregation and Industrial Parks; Textile Sector Development; Leather Sector Development and Promotion of Value Chain; Oversight and Regulation of the Scrap Metal Industry; Industrial Training and Capacity Development; To Combat Counterfeiting, Trade and Other Dealings in Counterfeit Goods; and Oversight, Administration and Enforcement of the Local Content Policy. The mandate is carried out in collaboration with its Agencies, including the Kenya National Accreditation Services (KENAS), Anti-Counterfeit Authority (ACA), Numerical Machining Complex (NMC), Rivatex East Africa Ltd, Kenya Industrial Research and Development Institute (KIRDI), and Scrap Metal Council (SMC).

4.6.5.1 Budget Performance by the State Department for Industry

The budget allocation to the State Department for Industry in FY 2025/2026 amounts to Kshs.9.40 billion, compared to Kshs.7.59 billion allocated in FY 2024/2025.

4.6.5.2 State Department for Industry Programmes and Sub-Programme Performance

The budget allocation was to fund three programmes. Table 4.89 shows budget execution by programmes and sub-programmes under the State Department for Industry in the first six months of FY 2025/2026.

Table 4.89: The State Department for Industry Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Support Services and Planning	General Administration, Planning and Support Services	752.57	-	752.57	406.03	-	406.03	54
Industrial Development and Development	Promotion of Industrial Development	1,331.76	4,835.00	6,166.76	359.15	150.163	509.31	8
	Industrial Training and Capacity Development	438.97	57.25	496.22	67.18	-	67.18	14
Standards, Quality Infrastructure and Research	Standards, Metrology and Conformity	413.81	100.00	513.81	76.91	50.00	126.91	25
	Business Financing and Incubation	-	330.00	330.00	-	92.43	92.43	28
	Industrial Research, Development and Innovation	642.66	500.00	1,142.66	306.33	250.00	556.33	49
TOTAL		3,579.77	5,822.25	9,402.03	1,215.59	542.59	1,758.186	19

Source: The State Department for Industry

The State Department for Industry's overall absorption of the budget was 19 per cent by the end of the first six months of FY 2025/26, which was far below the target for the reporting period of 50 per cent. We recommend hastening the implementation of all programmes.

4.6.5.3 Non-financial Performance by the State Department for Industry

Some of the achievements against Key Performance Indicators of the State Department for Industry in the first three months of FY 2025/2026 are presented in Table 4.90.

Table 4.90: Non-Financial Performance by the State Department for Industry

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target (s)	Achieved as of 31 st December 2025	Variance
Industrial Promotion and Development	Promotion of Industrial Development	The scrap metal industry is regulated and controlled.	Number of licenses issued to scrap metal dealers	1,100	524	-576
	Industrial Training and Capacity Development	Industrial skills developed	Number of Industrial Partnerships for re-skilling and upskilling of workers created	50	27	-23
Standards and Quality Infrastructure and Research	Standards, Conformity Assessment and Industrial Property Administration	Standards developed and products certified	Number of products certified under small and large firms	22,156	27,978	5,822
		Industrial Property Rights Registered	Number of patents, utility models and industrial designs registered	770	477	-293
	Industrial Performance and Improvement	County Aggregation and Industrial Parks (CAIPs) establishment	Number of CAIPs Established	25	14	-11
		County investment profiles developed	Number of County investment profiles developed	5	5	-
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Sub-Sector Budget reports	Number of Medium Term Expenditure Framework (MTEF) reports	3	3	-

Source: The State Department for Industry

According to non-financial performance analysis for the period under review, the delivery of planned outputs appeared to be on target.

4.6.5.4 Projects Implementation Status for the State Department of Industry

Table 4.91 summarises some of the projects undertaken by the State Department for Industry.

Table 4.91: State Department for Industry Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Construction and Equipping of Industrial Research and Laboratories, Nairobi - KIRDI SOUTHB	25-2-213	30-6-28	GoK	9,357.86	125.00	125.00	4,819.79	52
Fencing of 600 Acres of NMC Land	1-7-23	30-6-28	GoK	300.00	-	-	8.00	3
Cotton Development Subsidy and Extension Support (RIVATEX)	1-7-2018	30-6-2028	GOK	1,187.00	-	-	496.89	42
Kenya Industry and Entrepreneurship Project	1-7-2018	30-6-2026	GoK/ Donor	3,488.40	82.50	22.81	2,571.03	74
Infrastructure Civil Works Development	01-07-2016	30-6-2028	GoK	860.00	14.31	-	420.69	49
Establishment of County Integrated Agro-Industrial Parks (CAIPs)	1-7-23	30-6-28	GoK	22,325.00	1,150.00	24.81	4,200.29	19
Development of Leather Industrial Park- Keraniye KLDC	01-07-2016	30-6-2027	GoK	4,809.00	50.00	50.00	3,191.70	66
Acquisition of Regional Anti-Counterfeit Agency Exhibit Warehouse- ACA	01-07-2016	24-6-2027	GoK	212.50	-	-	112.50	53
Enhancement of the Accreditation Programme in Kenya (KENAS)	7-1-23	30-6-28	GoK	427.26	25.00	25.00	125.00	29
Development of Nyan-do Apparel and Value Addition Centres	1-7-21	30-06-26	GoK	210.08	6.25	-	185.08	88
Development of Lus-sigeti Apparel and Value Addition Centre	1-7-23	30-6-2027	GOK	156.00	2.50	-	25.00	16

Source: State Department for Industry

An analysis of the State Department for Industry's project implementation status revealed that the Development of Nyando Apparel and Value Addition Centres and the Kenya Industry and Entrepreneurship projects were likely to exceed their completion timelines.

4.6.6 The State Department for Micro, Small and Medium Enterprises Development

The State Department for Micro, Small and Medium Enterprises (MSMEs) Development Promotes MSMEs Policy; Develop SME Financing Policy to facilitate adequate flow of credit from financial institutions; Administration of the "Hustler Fund" for the promotion, development and enhancing competitiveness of MSMEs; Capacity Development for Entrepreneurship including access to modern management practices; Support for technology upgradation and modernisation; Establishment of integrated infrastructural facilities; Promotion and Development of Micro and Small Enterprise and enhance their competitiveness; Promote Progressive

credit policies and practices targeting MSMEs; Business Innovation and Incubation; Administer Preference in Government procurements to products and services of the MSMEs; Champion subcontracting arrangements between SMEs and Large Enterprises; Market development for MSME products and services (better access to domestic and export markets); Support for product development, design intervention and packaging; Promotion of establishment of Production clusters; and Promotion and Development of the Cottage Industry. The mandate is carried out in collaboration with its agencies, including the Uwezo Fund, the Micro and Small Enterprises Authority (MSEA), and the Kenya Industrial Estate (KIE).

4.6.6.1 Budget Performance by the State Department for Micro, Small and Medium Enterprises Development

The budget allocation to the State Department for Micro, Small and Medium Enterprises Development in FY 2025/2026 amounted to Kshs.5.09 billion, compared to Kshs.6.42 billion allocated in FY 2024/2025.

4.6.6.2 State Department for Micro, Small and Medium Enterprises Development Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.92 shows budget execution by programmes and sub-programmes under the State Department for Micro, Small and Medium Enterprises Development in the first six months of FY 2025/2026.

Table 4.92: The State Department for Micro, Small and Medium Enterprises Development Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Promotion and Development of MSMEs	MSMEs Development and Promotion	807.76	2,671.78	3,479.54	763.38	666.41	1,429.79	41
	Entrepreneurship and Business Development Services	72.83	40.00	112.83	29.92	-	29.92	27
Product and Market Development MSMEs	Market Linkages for MSMEs	20.43	-	20.43	8.12	-	8.12	40
	Value Addition, Innovation and Incubation for MSMEs	492.99	-	492.99	51.49	-	51.49	10
Digitization and Financial Inclusion for MSMEs	Financial Inclusion	209.00	300.00	509.00	4.50	150.00	154.50	30
	Youth, Women and PWDs Empowerment	126.63	50.00	176.63	63.32	25.00	88.32	50
General Administration, Planning and Support Services	General Administration, Planning and Support Services	302.07	-	302.07	119.42	-	119.42	40
Total		2,031.71	3,061.78	5,093.49	1,040.14	841.41	1,881.56	37

Source: The State Department for Micro, Small and Medium Enterprises Development

Programmes and sub-programmes analysis indicated that budget execution by the State Departments for Micro, Small and Medium Enterprises Development was way below target, at 37 per cent by the end of the first half of FY 2025/26.

4.6.6.3 Non-financial Performance by the State Department for Small, Micro and Medium Enterprises Development

Table 4.93 presents the achievements against the State Department for Small, Micro, and Medium Enterprises Development's key performance indicators in the first six months of FY 2025/2026.

Table 4.93: Non-Financial Performance by the State Department for Small, Micro and Medium Enterprises

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December, 2025	Variance
Development, Promotion and Regulation of Micro, Small and Medium Enterprises	Micro, Small and Medium Enterprises Development and Promotion	MSEs Facilitation to Market Access Increased	Number of MSEs facilitated to access markets	1,700	1,506	-194
		National Youth Towards Advancement (NYOTA) Project	No. of Youths MSEs benefiting from Business Development Services/ mentorship	54,000	58,550	4,550
			No. of Youth MSEs undertaking Entrepreneurship Aptitude Test (EAT)	54,000	49,600	-4,400
			No. of youth MSEs awarded start-up capital and grants	54,000	12,155	-41,845
Product and market development for MSMEs	Value addition, Innovation and Incubation for MSMEs	Industrial Credit Provided	Amount of credit disbursed. (Kshs.Billion)	1.2	0.71	-0.49
		Entrepreneurship skills enhanced	Number of new MSMEs trained on business skills.	90,000	97,972	7,972
Digitization and Financial Inclusion for MSMEs	Financial Inclusion	Cummulative Credit disbursed	Cummulative No. of persons accessing credit (Millions)	27	22	-5
	Youth, Women and PWDs Empowerment	Affordable credit provided towards enhanced Financial Inclusion	Amount disbursed to Youth, Women and PWDs Groups (Kshs. Million)	600.00	119	-481
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Monitoring and Evaluation undertaken	Number of quarterly M & E annual reports	4	2	-2

Source: The State Department for Micro, Small and Medium Enterprises Development

Analysis of non-financial performance revealed good progress in realising the set targets. The key performance areas that recorded the most remarkable performance were the enhancement of entrepreneurial skills (97,972 new SMEs trained in business skills against a target of 90,000 SMEs) and the National Youth Opportunity Towards Advancement (NYOTA) Project (58,550 youth SMEs benefited from business development services/mentorship programme). Notably, 12,155 youths had been awarded start-up capital and grants under the NYOTA project out of the annual target of 54,000 youths.

4.6.6.4 Projects Implementation Status for the State Department for Micro, Small and Medium Enterprises Development

Table 4.94 summarises some of the projects undertaken by the State Department for Micro, Small and Medium Enterprises Development.

Table 4.94: State Department for Micro, Small and Medium Enterprises Development Project Implementation Status

Project Name	Project Commence-ment Date	Expected date of Completion of the Project	Source of Funds (GoK/ Donor/ Foreign Borrow-ings/ Commer-cial Bor-rowings)	Estimated Value of the Project (Kshs.Mn) (e)	Total Funding in the first six months of FY 2025/2026 (Kshs.)	Expendi-ture in the first six months of FY 2025/2026 (Kshs.)	Cumulative Expenditure as of 31 st December 2025 (Kshs.)	Percentage of completion (%)
Uwezo Fund	2013/2014	Continuous	GoK	11,000.00	25.00	25.00	6,984.00	
Equipping and Operation-alization of Cold Storage Facilities	2/1/2020	30/6/2028	GoK	22.00	20.00	20.00	95.00	
Construction and Equipping Centres of Excellence	1/1/2025	6/30/2028	GoK	330.00	12.50	12.50	87.50	27
National Youth Opportuni-ties Towards Advancement (NYOTA	1/7/2024	12/31/2028	Donor	11,010.00	4,977.81	303.02	4,502.10	41
Kenya Jobs Eco-nomic Transfor-mation	1/7/2024	12/31/2028	Donor	11,050.00	274.00	251.61	439.09	4
Construction / Refurbishment Constituency Industrial De-velopment	7/1/2016	30/6/2028	GOK	2,000.00	54.39	54.39	1,833.29	92
Center for En-trepreneurship	7/1/2023	6/30/2027	GOK and Donor	3,171.70	275.00	24.90	57.40	2
KIBT Parklands Building Parti-tioning	1/3/2009	30/6/2026	GoK	495.00	20.00	-	414.30	84
Financial Inclu-sion Fund	1/11/2022	Continuous	GOK	50, 000.00	150.00	150.00	13,175.00	26

Source: State Department for Small, Micro and Medium Enterprises Development

Notably, Uwezo Fund project (63 per cent complete) shows a delay in implementation despite commencing in FY 2013/2014

4.6.7 The State Department for Investment Promotion

The State Department for Investment Promotion is mandated to undertake Investment policy and strategy; Promote both locally and internationally the opportunities for Investment in Kenya; Promote and Oversight the Development of Special Economic Zones; Coordinating the transformation of the ecosystem supporting private sector development; Development of a business reform agenda across the entirety of Government; Championing automation and re-engineering Government business and services processes. The mandate is carried out by the State Department for Investment Promotion and its agencies, the Kenya Investment Authority (Ken-Invest), Special Economic Zone Authority (SEZA), and Export Processing Zones Authority (EPZA).

4.6.7.1 Budget Performance by the State Department for Investment Promotion

The budget allocation to the State Department for Investment Promotion in FY 2025/2026 amounted to Kshs. 3.51 billion, compared to Kshs.2.81 billion allocated in FY 2024/2025.

4.6.7.2 State Department for Investment Promotion Programmes and Sub-Programme Performance

The budget allocation is to fund one programme. Table 4.95 shows budget execution by programmes and sub-programmes under the State Department for Investment Promotion in the first six months of FY 2025/2026.

Table 4.95: The State Department for Investment Promotion Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Investment Development and Promotion	Business Environment and Investment Promotion	1,020.77	2,061.03	3,081.79	513.96	949.35	1,463.31	47
	Investments Profiling and Development	242.29	-	242.29	120.15	-	120.15	47
	General Administration, Planning and Support Services	188.38	-	188.38	83.13	-	83.13	50
Total		1,451.44	2,061.03	3,512.46	717.24	949.35	1,666.59	44

Source: The State Department for Investment Promotion

Programmes and sub-programmes analysis indicated that budget execution by the state departments for Investment Promotion was below the 50 per cent target by the end of the first six months of FY 2025/26.

4.6.7.3 Non-financial Performance by the State Department for Investment Promotion

The achievements against the State Department for Investment Promotion's Key Performance Indicators for the first six months of FY 2025/2026 are presented in Table 4.96.

Table 4.96: Non-Financial Performance by the State Department for Investment Promotion

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Investment Development and Promotion	Business Environment and Investment Promotion	Export Processing Zone (EPZ) Gazetted Zones	No. of Newly gazetted zones	8	8	-
		EPZ Investments, exports and local purchases	Value of Exports (Kshs. billion)	136.40	71.48	-64.92
	Investment Profiling and Development	Investments attracted and employment opportunities generated.	Value of investments attracted (in kshs. Billions)	130.	46.27	-87.3
		One Stop Centre (OSC) operationalised	% of completion rate	38	38	-
	General Administration, Planning and Support Services	Monitoring and evaluation conducted	No. of monitoring reports	4	2	-2

Source: The State Department for Investment Promotion

During the period under review, the service delivery under the Investment Development and Promotion programme was on target.

4.6.7.4 Projects Implementation Status for the State Department for Investment Promotion

Table 4.97 summarises some of the projects undertaken by the State Department for Investment Promotion.

Table 4.97: State Department for Investment Promotion Projects Implementation Status

Project Name (a)	Project com- mence date (b)	Expected Project Comple- tion Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Mil- lion) (e)	Funding in the first six months of FY 2025/26 (Kshs. Mil- lion) (f)	Expendi- ture in the first six months of FY 2025/26 (Kshs. Mil- lion) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percent- age (%) of Comple- tion
Construction of Investors' Sheds EPZA	1-7-2022	30-06-26	GoK	12,900	300.00	-	345.000	11
Central Repository & Complaint Handling single window KENINVEST	1-7-23	1-8-27	GoK	260.50	-	-	40.00	15
Development of Flagship Export Processing Zones Hub, Sagana, Kirinyaga	1-7-23	30-06-27	GoK	572.32	87.50	-	292.31	51
Development of Flagship Export Processing Zones Hub, ICDC, Eldoret	1-7-23	30-06-27	GoK	477.02	87.50	-	283.46	59
Development of Flagship Export Processing Zones Hub, Delmonte (Murang'a)	1-7-23	30-06-27	GoK	493.51	87.50	-	236.70	48
Development of Flagship Export Processing Zones Hub, Nasewa, Busia	1-7-23	30-06-27	GoK	475.19	87.50	-	338.45	71
Development of Industrial Park	1-7-19	30-6-30	GoK	8,938.00	252.00	-	816.54	9
Development of Athi River Textile Hub EPZ	1-7-14	30-6-26	GoK	8,240.00	-	-	5,413.82	66
Establishment of a one-stop shop centre for investment and office part KENINVEST	1-7-16	30-06-27	GoK	500.00	-	-	200.00	40
Kenya Jobs and Economic Transformation (KJET)	1-7-24	30-12-29	Foreign	13,500.00	125.00	43.83	43.83	35

Source: The State Department for Investment Promotion

The project implementation status indicated that no expenditure was incurred on the projects as of the end of the first half of FY 2025/2026, except for the Kenya Jobs Economic Transformation (KJET) project.

4.6.8 The State Department for the East African Community

The State Department for East African Community promotes Policy on East African Community; Implementation of the Treaty for the Establishment of the East African Community; Negotiation and Implementation of EAC protocols; Develop and Implement policies and programmes to fast-track regional integration; Coordination of Implementation of EAC Regional Programmes and Projects; Coordination of Government’s Participation in East African Community Affairs; Domestication of regional agreements in all areas; Monitor Implementation of Summit and Council Directives/Decisions; Sustainable development of Lake Victoria Basin and other shared resources; East African Community Organs and Institutions; Create awareness on the aspiration of East African Community Integration; Promote public participation in the EAC Integration Process; Monitoring and Evaluation of the Implementation of Northern Corridor Development; and Provide Secretariat Services during Ministerial and Head of States Summit Meeting.

4.6.8.1 Budget Performance by the State Department for the East African Community

The budget allocation to the State Department for the East African Community in FY 2025/2026 amounted to Kshs.1.03 billion, compared to Kshs.843.71 million allocated in FY 2024/2025.

4.6.8.2 State Department for East African Community Programmes and Sub-Programme Performance

The budget allocation is to fund one programme. Table 4.98 shows budget execution by programmes and sub-programmes under the State Department for the East African Community in the first six months of FY 2025/2026.

Table 4.98: The State Department for East African Community Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
East African Affairs and Regional Integration	East African Customs Union	16.47	-	16.47	6.40	-	6.40	39
	East African Common Market	904.34	-	904.34	313.43	-	313.43	35
	EAC Monetary Union	23.23	-	23.23	10.16	-	10.16	44
	Management of Northern Corridor Integration	32.40	-	32.40	13.76	-	13.76	42
	General Administration, Planning and Support Services	58.29	-	58.29	25.44	-	25.44	44
Total		1,034.73	-	1,034.73	369.20	-	369.20	36

Source: The State Department for the East African Community

Programmes and sub-programmes analysis indicated that budget absorption by the State Department for the East African Community was well below the half-year target of 50 per cent, at 36 per cent.

4.6.8.3 Non-financial Performance by the State Department for the East African Community

The achievements against the State Department's Key Performance Indicators for the East African Community in FY 2025/2026 are presented in Table 4.99.

Table 4.99: Non-Financial Performance by the State Department for East African Community

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target (s)	Achieved as of 31 st December 2025	Variance
East African Affairs and Regional Integration	East African Customs Union	The East African Community developed guidelines to harmonise digital taxation.	% level of completion.	30	25	-5
	East African Common (EAC) Markets	Bilateral negotiations with Tanzania, DRC, Uganda, and Rwanda, with a view to increasing access to Kenya's exports conducted.	Number of bilateral negotiations.	4	2	-2
	EAC Monetary Union	Domestic taxes within the EAC harmonised	% level of completion.	50	15	-35
	Management of Northern Corridor Integration	Convening and hosting five regional meetings for the chair clusters coordinated	Number of M&E reports.	1	-	-1
	General Administration, Planning and Support Services	Planning & M&E services	Annual Work Plans	1	1	-
		Financial services	Number of budget implementation reports.	4	1	-3

Source: The State Department for the East African Community

4.6.9 The State Department for Cooperatives

The State Department for Cooperatives mandate includes: Co-operative Policy; Standards and Implementation; Promotion of Co-operative Ventures; Co-operative Production and Marketing; Supervision and oversight over Co-operative Societies; Co-operative Savings, Credit and other Financial Services Policy; Co-operative Legislation and Support Services; Co-operative Education and Training; Co-operative Audit Services; and Co-operative Financing Policy. The mandate is carried out by the State Department for Cooperatives and its agencies, including the Sacco Societies Regulatory Authority (SASRA), the New Kenya Planters Cooperative Union (NKPCU), and the New Kenya Cooperative Creameries (NKCC).

4.6.9.1 Budget Performance by the State Department for Cooperatives

The budget allocation to the State Department for Cooperatives in FY 2025/2026 amounted to Kshs. 7.35 billion, compared to Kshs.8.34 billion allocated in FY 2024/2025.

4.6.9.2 State Department for Cooperatives Programmes and Sub-Programme Performance

The budget allocation is to fund one programme. Table 4.100 shows budget execution by programmes and sub-programmes under the State Department for Cooperatives in the first half of FY 2025/2026.

Table 4.100: The State Department for Cooperatives Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Cooperative Development and Management	Governance and Accountability	93.40	-	93.40	36.58	-	36.58	39
	Cooperative Advisory Services	3,435.28	427.00	3,862.28	1,638.27	153.19	1,791.47	46
	Marketing, Value Addition and Research	39.25	494.38	533.63	13.97	128.23	142.20	27
	General Administration, Planning and Support Services	2,309.69	-	2,309.69	1,032.97	-	1,032.97	45
	Cooperative Development and Investments	-	550.00	550.00	-	2,450.00	2,450.00	445
Total		5,877.61	1,471.38	7,348.99	2,721.78	2,731.43	5,453.21	74

Source: The State Department for Cooperatives

Analysis of budget performance by the State Department for Cooperatives indicated that the cooperative development and investments sub-programme recorded the highest absorption rate of 445 per cent due to additional funding of kshs.2 billion under Article 223 for mop-up of excess milk and stabilisation of raw milk prices. In contrast, the marketing, value addition and research sub-programme recorded the lowest at 27 per cent. Overall, the state department recorded an absorption rate of 74 per cent, which is above the half-year target of 50 per cent.

4.6.9.3 Non-financial Performance by the State Department for Cooperatives

The achievements against the State Department for Cooperatives' Key Performance Indicators for the first half of FY 2025/2026 are presented in Table 4.101.

Table 4.101: Non-Financial Performance by the State Department for Cooperatives

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Cooperative Development and Management	Governance and Accountability	Amount in Kshs. (Billion)	Regulated SACCOs' Deposits/ Savings mobilised	781	828.84	47.84
	Co-operatives Advisory Services	Dairy Farmer Cooperatives registered	Number of cooperatives	10	11	1
	Marketing, Value Addition & Research	Savings/ Deposits Mobilised by Cooperatives	Savings/deposits (Kshs. Bn) mobilised	1,166	1,324.8	158.8
	Co-Operative Management and Investment	Enhanced Production Capacity at NKCC	Litres of Milk Processed per day ('000)	925	825	-100
	General Administration, Planning & Support Services	Staff Performance appraisal system implemented	% of staff under SPAS	100	100	-

Source: The State Department for Cooperatives

Non-financial performance analysis revealed that service levels, in most cases, exceeded or met targets during the first six months of FY 2025/2026.

4.6.9.4 Projects Implementation Status for the State Department for Cooperatives

Table 4.102 summarises some of the projects undertaken by the State Department for Cooperatives.

Table 4.102: State Department for Cooperatives Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Co-operative Management Information System	2016/2017	2026/27	GOK	360.00	64.00	3.00	130.00	36
(Pamba na Vi-azi) PAVI Cotton farmers cooperative society (BETA)	2024/25	2026/27	GOK	320.00	50.00	-	82.00	26
Construction of Milk factory-Narok (BETA)	2024/25	2026/27	GOK	700.00	25.00	-	-	-
Coffee Industry Revitalisation	2019/20	2028/29	GOK	7,767.00	137.00	128.00	1,242.00	16
Modernisation of coffee factories	2019/20	2028/29	GOK	7,767.00	50.00	-	-	-
Upgrading of Runyenjes Milk Factory	2025/26	2028/29	GOK	500.00	50.00	50.00	50.00	10
Modernisation of New KPCU Warehouses	2023/24	2027/28	GOK	2,043.00	150.00	150.00	379.00	19

Source: The National Treasury and State Department for Cooperatives

An analysis of the project's implementation status by the State Department for Cooperatives revealed that no expenditure was incurred on three projects despite being funded in the first half of FY 2025/26, namely: PAVI Cotton Farmers Cooperative Society (26 per cent), Construction of Milk Factory-Narok (-), and Modernisation of Coffee Factories (-).

4.6.10 The State Department for Tourism

The State Department for Tourism's mandate includes: Developing Tourism Policy and Standards; developing and promoting tourism; training in Tourism Services; Tourism Finance; Tourism Research and Monitoring; protecting and regulating tourism; and Positioning and marketing Kenya to local and international Tourists. The mandate is carried out by the State Department for Tourism and its agencies, the Tourism Regulatory Authority (TRA), Tourism Research Institute (TRI), Kenya Tourism Board (KTB), Kenya Utalii College (KUC), Tourism Fund (TF), Tourism Promotion Fund, and Kenyatta International Convention Centre (KICC).

4.6.10.1 Budget Performance by the State Department for Tourism

The budget allocation to the State Department for Tourism in FY 2025/2026 amounts to Kshs.16.54 billion, compared to Kshs.14.46 billion allocated in FY 2024/2025.

4.6.10.2 State Department for Tourism Programmes and Sub-Programme Performance

The budget allocation is to fund three programmes. Table 4.103 shows budget execution by programmes and sub-programmes under the State Department for Tourism in the first half of FY 2025/2026.

Table 4.103: The State Department for Tourism Programme and Sub-Programme Performance

Programmes	Sub-Pro-grammes	Gross Estimates (Kshs.Millions)			Expenditure (Kshs. Millions)			Absorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Tourism Promotion and Marketing	Destination Marketing	402.89	-	402.89	51.44	-	51.44	13
	Tourism Pro-motion	406.85	584.00	990.85	8.42	-	8.42	1
Tourism Prod-uct Develop-ment and Diver-sification	Niche Tourism Product De-velopment and Diversification	1,823.70	4,006.00	5,829.70	225.70	695.91	921.61	16
	Tourism Infrastructure Development	8,193.00	200.00	8,393.00	-	-	-	-
	Tourism Train-ing and Capaci-ty Building	455.90	180.00	635.90	22.95	-	22.95	4
General Ad-ministration, Planning and Support Ser-vices	General Administra-tion, Planning and Support Services	243.10	40.00	283.10	116.24	1.36	117.60	42
TOTAL		11,525.44	5,010.00	16,535.44	424.76	697.26	1,122.03	7

Source: The State Department for Tourism

The State Department for Tourism recorded an overall absorption rate of 7 per cent in the first half of FY 2025/2026, against the period's target of 50 per cent. We recommend hastening the implementation of all programmes.

4.6.10.3 Non-financial Performance by the State Department for Tourism

The achievements against the State Department for Tourism's Key Performance Indicators for the first six months of FY 2025/2026 are presented in Table 4.104.

Table 4.104: Non-Financial Performance by the State Department for Tourism

Programme	Sub-Pro-grammes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st De-cember 2025	Variance
Tourism Promo-tion and Marketing	Destination Marketing	International Arrivals	To realise 2.8 million arrivals	1,491,155	1,447,393	-43,762
	Tourism Promo-tion	Quarterly Tourism Performance Reports	Number of Reports	1	1	-

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Tourism Product Development and Diversification	Tourism Development and Diversification.	Cultural Preservation Services	Number of traditional dances re-choreographed	16	4	-12
	Tourism Infrastructure Development	Tourism Fund	Amount of grants disbursed to Kenya Tourism Board (Kshs. million)	563.61	450.00	-113.61
	Tourism Training and Capacity Building	Hospitality Services - Kenya Utalii College (KUC)	Number of graduates (short courses)	1,200	490	-710
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Planning, Monitoring, and Evaluation Services	Number of Monitoring and Evaluation reports	4	2	-2
		Financial Services	Number of budget implementation reports	4	2	-2

Source: The State Department for Tourism

Service delivery was on target, except for a dip in the number of Hospitality graduates from Utalii College (490 out of the target of 1,200) and the number of traditional dances re-choreographed (4 out of the target of 12).

4.6.10.4 Projects Implementation Status for the State Department of Tourism

Table 4.105 summarises some of the projects undertaken by the State Department for Tourism.

Table 4.105: State Department for Tourism Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Completion (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Coastal Beach Management Program	23-07-24	30-06-30	GoK	498.75	67.00	16.47	16.47	3
Sustaining New Markets & Siting Booths in Tourism Targets Markets-BETA	15-7-2024	30-06-30	GoK	6,669.00	-	-	2,998.00	45
National Tourism Digital Service Platform	1-07-24	28-06-30	GoK	165.00	22.50	-	22.61	14
Tourism Policy and Legislative Reforms	23-07-24	30-06-30	GoK	270.0	40.00	-	34.90	13
National Mapping and Development of Tourism Niche	23-07-24	30-06-30	GoK	500.00	100.00	27.35	83.58	17
Establishment of National Tourism Amenities	23-07-24	30-06-30	GoK	480.0	100.00	-	4.25	1
Open Space Office Modelling and Security System	18-7-2024	26-6-30	GoK	185.00	20.00	-	129.00	70

Source: The State Department for Tourism

4.7. Governance, Justice, Law and Order (GJLO) Sector

4.7.1 Introduction

The Governance, Justice, Law and Order (GJLO) Sector consists of seventeen MDAs, which include the State Department for Correctional Services; the State Department for Immigration and Citizen Services; the National Police Service; the State Department for Internal Security and National Administration; the State Law Office; the Judiciary; the Ethics and Anti-Corruption Commission (EACC); the Office of the Director of Public Prosecutions (ODPP); the Office of the Registrar of Political Parties (ORPP); the Witness Protection Agency (WPA); the Kenya National Commission on Human Rights (KNHCR); the Independent Electoral and Boundaries Commission (IEBC); the Judicial Service Commission (JSC); the National Police Service Commission (NPSC); the National Gender and Equality Commission (NGEC); the Independent Policing Oversight Authority (IPOA) and the State Department for Justice, Human Rights and Constitutional Affairs, as well as SAGAs and tribunals each with specific functions and mandates.

The Sector creates a conducive environment for the country's economic, social, and political development, which is necessary for fulfilling the objectives of Kenya Vision 2030. It comprises institutions with linkages to peace- and security-building, interpretation of the law, correctional services, immigration and population management, legal advisory services to government agencies, representation of the national government in civil proceedings and matters before foreign courts and tribunals, and dispensation of justice. Further, the Sector promotes good governance and integrity and spearheads the fight against corruption. It is focused on strengthening the rule of law, democracy, and human rights through various functions such as public prosecutions, registration and regulation of political parties, protection of witnesses, protection and promotion of human rights, delimitation of electoral boundaries and management of the electoral process, promotion of gender equality, and the inclusion of marginalised groups and communities.

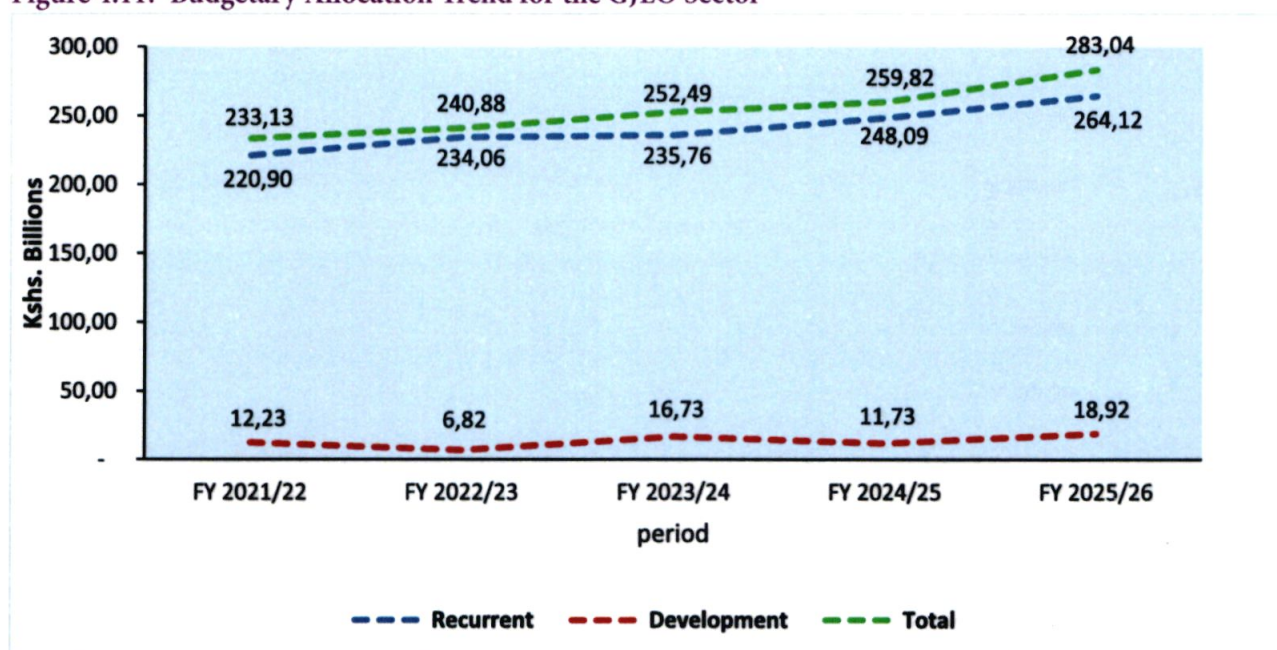
This Sector is also responsible for developing and implementing citizenship and refugee management and immigration services, regulating the gaming industry, providing population management, eradicating drugs and substance abuse, conducting crime research, printing government documents, and overseeing policing.

4.7.2 Budget Performance for GJLO Sector

The budget allocation to GJLO in FY 2025/2026 amounted to Kshs.283.04 billion, compared to Kshs.259.82 billion allocated in the financial year 2024/2025. This amount represents 6 per cent of the gross national budget of Kshs.4.69 trillion and 11 per cent of the MDAs' budget of Kshs.2.55 trillion. The allocation included Kshs.18.92 billion (7 per cent) for development activities and Kshs.264.12 billion (93 per cent) for recurrent expenditure. The State Department for National Police Service received the highest budgetary allocation of Kshs.127.09 billion (45 per cent of the Sector's budget), while the Kenya National Commission on Human Rights had the lowest budgetary allocation of Kshs.530.33 million (less than 1 per cent of the GJLO Sector allocation).

The high allocation to the State Department for the National Police Service was due to the provision of security to the government's critical infrastructure and other related activities. Figure 4.11 shows the budgetary allocation trends of the GJLO Sector from FY 2021/2022 to FY 2025/26.

Figure 4.11: Budgetary Allocation Trend for the GJLO Sector

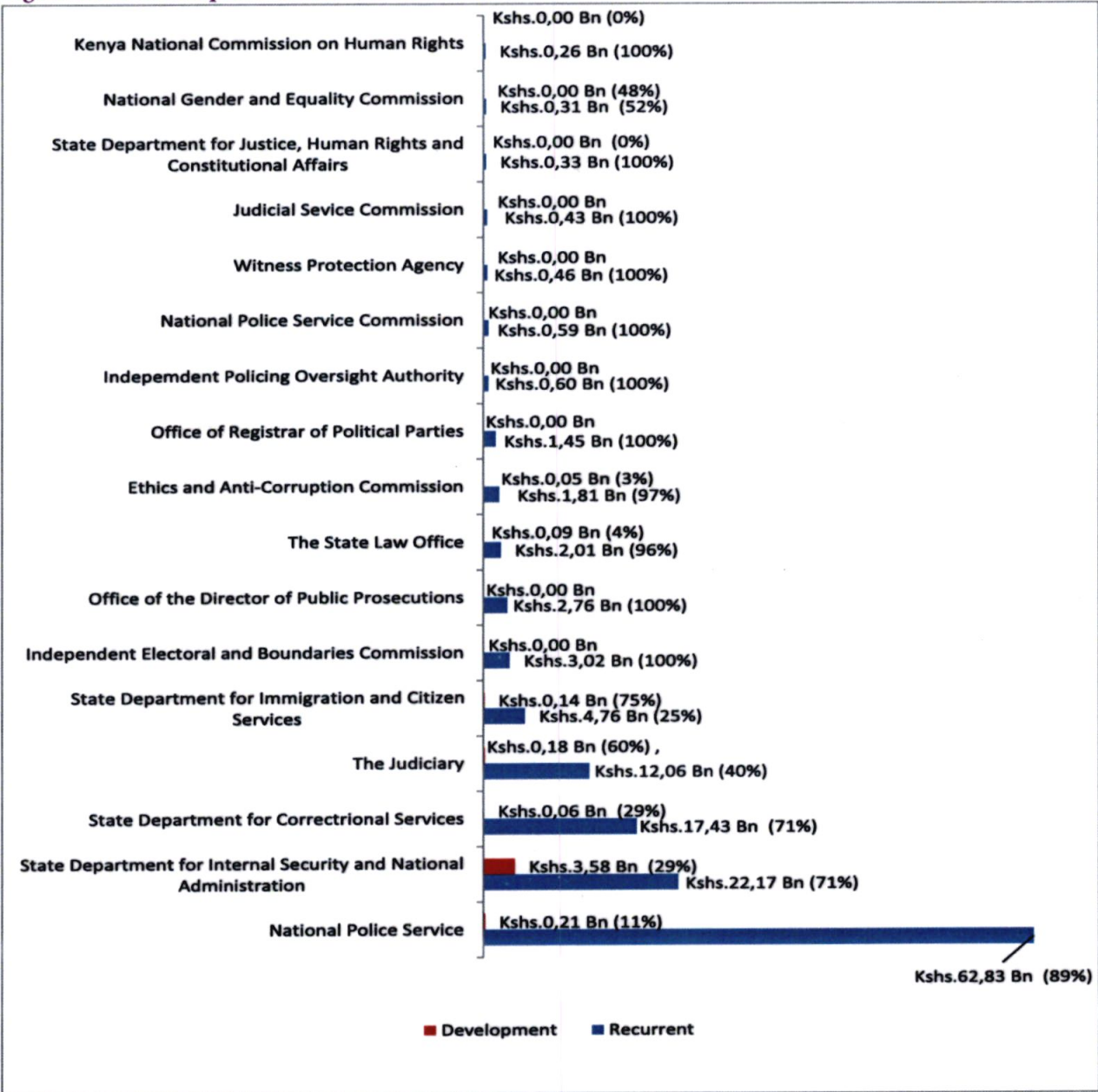


Source: National Treasury

The total exchequer issues to the GJLO Sector amounted to Kshs.137.60 billion, representing 51 per cent of the Sector's net estimates. This amount comprised Kshs.4.32 billion for development expenditure, representing 49 per cent of development net estimates, and Kshs.133.29 billion for recurrent activities, representing 51 per cent of recurrent net estimates.

In the first half of FY 2025/2026, the State Department for Internal Security and National Administration received the highest proportion of development exchequer issues as a percentage of development net estimates, at 90 per cent. Conversely, the State Department for Immigration and Citizen Services received the lowest exchequer issues for development expenditure at 8 per cent. The State Department for Internal Security and National Administration recorded the highest proportion of recurrent exchequer issues to recurrent net estimates of 70 per cent. In comparison, the Independent Electoral and Boundaries Commission, and State Department for Justice Human Rights and Constitutional Affairs recorded the lowest ratio at 33 per cent respectively. Figure 4.12 shows the exchequer issues to the GJLO Sector in the first six months of FY 2025/2026.

Figure 4.12: Exchequer Issues to the GJLO Sector



Source: National Treasury

The total expenditure for the GJLO Sector amounted to Kshs.151.67 billion, representing 54 per cent of the Gross Estimates, compared to Kshs. 127.68 billion (49 per cent) recorded in the first half of FY 2024/2025. This amount comprised Kshs.12.48 billion for the development budget, representing 66 per cent of the revised gross estimate, compared to 82 per cent recorded in a similar period of FY 2024/2025, and Kshs.139.20 billion for recurrent expenditure, representing 53 per cent of the revised gross estimates, compared to 48 per cent recorded in the first half of FY 2024/2025. Table 4.106 shows the GJLO sector analysis of exchequer issues and expenditure in the first half of FY 2025/2026.

Table 4.106: GJLO Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Correctional Services	0.31	0.31	0.06	0.19	20	61	37.84	37.83	17.43	18.08	46	48
State Department for Immigration and Citizen Services	10.64	1.67	0.14	7.54	8	71	11.70	9.18	4.76	5.56	52	48
National Police Service	1.71	1.21	0.21	0.62	18	36	125.38	125.31	62.83	68.52	50	55
State Department for Internal Security and National Administration	3.97	3.97	3.58	3.66	90	92	31.86	31.73	22.17	21.99	70	69
The State Law Office	0.30	0.30	0.09	0.14	29	46	5.09	4.52	2.01	2.09	45	41
State Department for Justice, Human & Constitutional Affairs	-	-	-	-	-	-	1.02	1.02	0.33	0.45	33	44
The Judiciary	1.70	1.15	0.18	0.18	16	11	25.24	24.87	12.06	10.34	48	41
Ethics and Anti-Corruption Commission	0.18	0.18	0.05	0.13	28	74	4.32	4.31	1.81	2.29	42	53
Office of the Director of Public Prosecutions	0.09	0.09	-	-	-	5	4.40	4.39	2.76	2.93	63	67
Office of the Registrar of Political Parties	-	-	-	-	-	-	2.49	2.49	1.45	1.45	58	58
Witness Protection Agency	-	-	-	-	-	-	0.84	0.84	0.46	0.44	55	52
Kenya National Commission on Human Rights	-	-	-	-	-	-	0.53	0.53	0.26	0.25	48	47
Independent Electoral and Boundaries Commission	0.03	0.03	-	0.02	-	50	9.30	9.30	3.02	2.71	33	29
Judicial Service Commission	-	-	-	-	-	-	0.84	0.84	0.43	0.38	51	45
National Police Service Commission	-	-	-	-	-	-	1.39	1.39	0.59	0.74	43	53

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Revised Net Estimates	% of Expenditure to Revised Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
National Gender and Equality Commission	-	-	-	-	-	-	0.56	0.56	0.31	0.31	55	56
Independent Policing Oversight Authority	-	-	-	-	-	-	1.32	1.32	0.60	0.66	46	50
Total	18.92	8.91	4.32	12.48	48	66	264.12	260.43	133.29	139.20	51	53
Sector Summary												
	Gross Estimates		Net Estimates		Exchequer Issues		Expenditure	% of Exchequer to Net Estimates		% of Expenditure to Gross Estimates		
Development	18.92		8.91		4.32		12.48	48		66		
Recurrent	264.12		260.43		133.29		139.20	51		53		
Total	283.04		269.34		137.61		151.68	51		54		

Source: MDAs and National Treasury

The State Department for Internal Security and National Administration recorded the highest absorption of the development budget at 92 per cent, while the Office of the Director of Public Prosecution recorded the least absorption of development budget at 5 per cent. The State Department for Internal Security and National Administration recorded the highest recurrent expenditure as a percentage of gross estimates at 69 per cent, while the Independent Electoral and Boundaries Commission recorded the lowest at 29 per cent.

The State Department for Internal Security has absorbed 92 per cent of its development budget within the first six months of FY 2025/26. This portends the risk of budget shortfalls which may result in accumulation of trade payables.

4.7.3 The State Department for Correctional Services

The State Department for Correctional Services promotes Policies to reform the penal justice system. It is also tasked with developing administrative policies for institutions and facilities for incarcerated minors and Probation services. The State Department for Correctional Services, along with its agencies; Prison Services and Probation and Aftercare Services, carries out the mandate.

4.7.3.1 Budget Performance by the State Department for Correctional Services

The budget allocation to the State Department for Correctional Services in FY 2025/2026 amounted to Kshs.38.15 billion, compared to Kshs.36.16 billion allocated in FY 2024/2025.

4.7.3.2 State Department for Correctional Services Programmes and Sub-Programme Performance

The budget allocation was to fund three programmes. Table 4.107 shows budget execution by programmes and sub-programmes under the State Department for Correctional Services in the first half of FY 2025/26.

Table 4.107: The State Department for Correctional Services Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Prison Services	Offender Services	33,068.29	223.10	33,291.39	16,782.79	135.66	16,918.45	51
	Capacity Development	1,684.58	-	1,684.58	784.17	-	784.17	47
Probation and Aftercare Services	Probation Services	2,253.47	44.20	2,297.67	157.34	5.04	162.39	7
	After Care Services	196.80	25.70	222.51	43.61	40.88	84.49	38
General Administration, Planning and Support Services	Planning, Policy Coordination and Support Service	641.06	16.00	657.06	310.13	5.78	315.91	48
Total		37,844.20	309.00	38,153.21	18,078.04	187.37	18,265.41	48

Source: The State Department for Correctional Services

Analysis of the Programme and sub-programmes reveals that the offender Services sub-programme, under the Prison Services programme, had the highest absorption rate at 51 per cent, while the Aftercare Services sub-programme under the Probation and Aftercare Services programme had the lowest absorption rate at 7 per cent.

4.7.3.3 Non-financial Performance by the State Department for Correctional Services

Table 4.108 presents the achievement against the State Department for Corrective Services' key performance indicators in the first three months of FY 2025/2026.

Table 4.108: Non-Financial Performance by the State Department for Corrective Services

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Prison Services	Offender Services	Inmates' welfare services	Percentage of inmates provided with medical services	100	100	-
		Offender rehabilitation services	No of inmates offered formal education	6,600	4,507	-2,093
Probation and Aftercare Services	Probation Services	Non-custodial offender supervision services	No. of offenders under Probation orders supervised	45,000	67,209	22,209
	County Probation Services	Administration of criminal justice services	Number of Power of Mercy pardonees supervised	170	112	-58
General Administration, Planning and Support Services	Planning Policy Coordination and Support Services	Finance and procurement services	No. of non-financial and financial reports prepared	4	2	-2

Source: The State Department for Correctional Services

The probation services sub-programme exceeded the annual target of offenders under probation orders supervision by 22,209 offenders. Conversely, the number of pardonees supervised in the administration of criminal justice under the power of mercy fell short of the target by 58, against a planned target of 170 pardonee.

4.7.3.4 Projects Implementation Status for the State Department for Correctional Services

Table 4.109 summarises some of the projects undertaken by the State Department for Correctional Services.

Table 4.109: State Department for Correctional Services Project Implementation status

Project Name (a)	Project commence date (b)	Ex-pected Project Dura-tion (c)	Source of Funds) (d)	Value of the Project (Kshs. Mil-lion) (e)	Funding in the first six months of FY 2025/26 (Kshs. Mil-lion) (f)	Expendi-ture in the first six months of FY 2025/26 (Kshs. Mil-lion) (g)	Cumula-tive Ex-penditure as of 31 st Decem-ber 2025 (Kshs. Million) (h)	Per-centage (%) of comple-tion
Construction of Septic Tank Lowdwar Prison	July -01-2021	June-30-2026	GOK	7.00	2.00	2.00	2.00	29
Acquisition of ICT application and Infra-structure setup	July -01-2021	June -28-2030	GOK	2,800.00	5.78	5.78	56.48	2
Construction of Mag-ereza level 4 referral hospital	Oct-29-2021	June-30-2026	GOK	1,200.00	15.00	15.00	616.10	51
Emergency flood miti-gation for prisons	Dec-01-2023	June-30-2026	GOK	142.00	5.19	5.19	70.00	49

Source: The State Department for Correctional Services

Project progress was uneven, with completion rates ranging from 2 per cent to 51 per cent, indicating slow to moderate progress across the projects.

4.7.4 The State Department for Immigration and Citizen Services

The State Department for Immigration and Citizen Services promotes the registration of births, deaths & persons, oversight over and coordination of the Management of the National Primary Data Registers for Citizens and Foreign Nationals, Integrated Population Registration Systems (IPRS), coordination of e-citizen services, and is also tasked with maintaining the National Master Population Register.

4.7.4.1 Budget Performance by the State Department for Immigration and Citizen Services

The budget allocation to the State Department for Immigration and Citizen Services in FY 2025/2026 amount-ed to Kshs.22.34 billion, compared to Kshs.20.22 billion allocated in FY 2024/2025.

4.7.4.2 State Department for Immigration and Citizen Services Programmes and Sub-Programme Performance

The budget allocation was to fund three programmes. Table 4.110 shows budget execution by programmes and sub-programmes under the State Department for Immigration and Citizen Services in the first half of FY 2025/2026.

Table 4.110: The State Department for Immigration and Citizen Services Programme and Sub-Programme Performance

Programmes	Sub-Pro-grammes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recur-rent	Develop-ment	Total	
Migration & Citizen Services Management	Population Reg-istration Services	27.22	-	27.22	-	-	-	-
	Immigration Services	4,896.74	3,913.57	8,810.31	2,359.44	2,963.38	5,322.82	60
	Refugee Affairs	184.32	-	184.32	63.61	-	63.61	35
	E-Citizen Ser-vices	369.96	3,527.50	3,897.46	145.34	1,828.63	1,973.98	51
Population Man-agement Services	National Regis-tration Services	3,473.59	2,295.00	5,768.59	1,671.87	2,173.42	3,845.30	67
	Civil Registra-tion Services	1,469.63	414.20	1,883.83	746.23	186.57	932.79	50
	Integrated Per-sonal Registra-tion Services	143.14	290.00	433.14	47.50	290.00	337.50	78
General Admin-istration and Support Services	Administration and Planning	1,139.84	200.00	1,339.84	529.21	98.75	627.95	47
Total		11,704.43	10,640.27	22,344.71	5,563.20	7,540.75	13,103.95	59

Source: The State Department for Immigration and Citizen Services

Analysis of the Programme and sub-programmes shows that the State Department for Immigration and Citizens Services recorded an overall absorption rate of 59 per cent. Notably, the Integrated Personal Registration Services sub-programme recorded 78 per cent absorption rate, surpassing the half year threshold of 50 per cent. However, no expenditure was incurred on Population Registration Services sub-programme in the first six months of FY 2025/26.

4.7.4.3 Non-financial Performance by the State Department for Immigration and Citizen Services

Table 4.111 summarises some Key Performance indicators for the State Department for Immigration and Citizen Services in the first six months of FY 2025/2026.

Table 4.111: Non-Financial Performance by the State Department for Immigration and Citizen Services

Programmes	Sub-pro-grammes	Key Output	Key Performance Indicator	Annual Tar-get(s)	Achieved as of 31 st December 2025	Variance
General Ad-ministration & Support Services	Administration and planning	Nyayo House Refur-bished	Percentage Completion of funded refurbish-ment phases	25	-	-25
Migration & Citizen Services Management	Immigration services	Work permits processed	Percentage of work permit applications processed	15,000	9,100	-5,900
	e-Citizen	e-citizen services	Number of services onboarded on the e-cit-izen platform.	11,000	1,581	-9,419
Population Management Services	Civil Registra-tion Services	Civil Registration Services	Percentage of birth certificate applications processed	1,337,456	655,980	-681,476

Source: State Department for Immigration and Citizen Services

As of 31 December 2025, only 1,581 Government services had been onboarded on the e-Citizen platform against annual target of 11,000 services. This was a dismal performance given the Executive order in 2023 that directed all Government services to be accessible on the e-Citizen portal and aimed for full compliance and strict time-lines for transitioning from old systems to the centralized paybill 222222. Further, the refurbishment of Nyayo House had not yet commenced, reflecting mixed progress across the programmes.

4.7.4.4 Projects Implementation Status for the State Department for Immigration and Citizen Services

Table 4.112 Summarises some of the projects undertaken by the State Department for Immigration and Citizen Services.

Table 4.112: State Department for Immigration and Citizen Services Projects Implementation

Project name (a)	Project com- mence date (b)	Expected date of completion (c)	Source of funds) (d)	Value of the proj- ect (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Mil- lion) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Mil- lion) (g)	Cumula- tive ex- penditure as of 31 st Decem- ber 2025 (Kshs. Million) (h)	Per- centage (%) of com- pletion
Supplies for ID card materials	01st July 2014	30 th June 2028	GoK	31,000.00	2,13.00	2,131.92	11,738.70	38
Purchase of e-pass- port books	01st July 2016	30 th June 2027	GoK	15,200.00	2,036,524,845	2,036,524,845	9,110.62	60
Supplies for pass- port production	01st July 2017	30 th June 2026	GoK	9.70	297.53	353.21	1,748	18
e-Citizen	04th January 2023	30 th June 2026	GoK	21,000.00	1,763.75	1,828.63	4,875.70	23
IPRS upgrade and roll-out	01st July 2015	30 th June 2026	GoK	5,500	290.00	289.99	778.20	14

Source: The State Department for Immigration and Citizen Services

Analysis of the project implementation status by the State Department for Immigration and Citizen Services revealed that the purchase of e-passport books recorded the highest completion rate at 60 per cent, while the Integrated Population Registration Service (IPRS) upgrade and roll-out had the lowest at 14 per cent.

4.7.5 The National Police Service

The National Police Service promotes the protection of life and property, and assists the public when in need. It is also tasked with preserving peace and preventing and detecting crime. The mandate is carried out by the National Police Service and its agencies, the Kenya Police Service, Administration Police, and Criminal Inves-
tigation Services.

4.7.5.1 Budget Performance by the National Police Service

The budget allocation to the National Police Service for FY 2025/2026 amounted to Kshs.127.09 billion, com-
pared to Kshs.116.64 billion allocated in FY 2024/2025.

4.7.5.2 National Police Service Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.113 shows budget execution by programmes and
sub-programmes under the National Police Service in the first six months of FY 2025/20265.

Table 4.113: The National Police Service Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Policing Services	General Administration	19,399.42	265.61	19,665.03	16,589.05	51.09	16,640.13	85
	Kenya Police Service	58,775.35	220.58	58,995.93	28,469.06	-	28,469.06	48
	Administration Police Service	26,496.18	49.38	26,545.56	12,793.39	46.23	12,839.62	48
	Criminal Investigation Services	10,426.81	1,160.00	11,586.81	5,381.14	525.43	5,906.57	51
	General Paramilitary Services	10,280.80	17.25	10,298.05	5,285.78	-	5,285.78	51
Total		125,378.56	1,712.81	127,091.37	68,518.42	622.74	69,141.16	54

Source: The National Police Service

Analysis of the Programme and sub-programmes showed that the General Administration sub-programme recorded the highest absorption rate at 85 per cent, while the Kenya Police Service and Administration Police service sub-programmes had the lowest absorption rate at 48 per cent.

4.7.5.3 Non-financial Performance by the National Police Service

Table 4.114 presents a summary of some Key Performance indicators for the National Police Service in the first six months of FY 2025/2026.

Table 4.114: Non-Financial Performance by the National Police Service

Programme	Sub-programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Policing Services	General Administration, planning, and support Services	Assorted security equipment	Percentage of targeted assorted security equipment acquired	29.93	29.76	-0.17
		Resolved Public Complaints	Percentage of resolutions of public complaints	100	74.5	-24.50
	Kenya Police Services	Government Vehicles Compliance Services	Percentage Compliance with rules regarding the use of Government vehicles	100	49	-51
		Police Housing Services	Percentage completion of prioritised and funded construction	100	5	-95
	Administration Police Service	Critical Infrastructure Security services	Percentage of security coverage of VIP & Vital Installations	100	100	-
		Trained serving officers	No. of officers trained	1,100	461	-639
	Criminal Investigation Services	Investigation Services	Percentage of Directives Issued on Directorate Services	100	100	-
		Specialised training services	No. of officers trained on basic investigations	600	0	-600

Programme	Sub-programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
	General-Paramilitary Service	General Service Unit Administration Services	Percentage coordination of the administrative functions	100	100	-
		In-House Training Services	Number of serving officers retrained	2,600	610	-1,990

Source: National Police Service

Overall, Policing Services show moderate progress, with critical outputs like VIP security coverage, investigation directives, and administrative coordination fully achieved. Key output areas, such as specialised training and police housing, recorded minimal to no progress in attaining the targets, while other activities like security equipment acquisition and complaint resolution indicate steady implementation.

4.7.5.4 Projects Implementation Status for the National Police Service

Table 4.115 summarises the projects undertaken by the National Police Service.

Table 4.115: National Police Service Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Police Modernisation Programme	1/7/2013	1/7/2028	GOK	143,000	200.00	18.23	42,984.72	30
Completion of Police Houses at Kamukunji, Pangani and Central Police	1/7/2013	1/7/2028	GOK	234.00	3.67	-	226.66	97
Expansion of Training colleges	1/7/2016	30/6/2027	GOK	2,086.00	5.00	-	1,811.80	87
Expansion of APTC -Embakasi	1/7/2025	30/6/2026	GOK	800.00	34.38	46.23	442.23	55
Maintenance of systems	1/1/2020	22/5/2028	GOK	900.00	91.00	68.74	356.63	40
Equipping and training for the National Forensics Lab	1/1/2020	22/5/2028	GOK	7,000.00	62.50	61.81	3.69	53
Completion of ongoing Sub-County police HQS central ward, Kisumu West	7/1/2024	6/30/2025	GOK	10	-	-	-	-
Construction of Police Post at Ochoria in Muhoroni/Koru ward	7/1/2024	6/30/2025	GOK	10	-	-	-	-
Construction of Police Camp in Obunga	7/1/2024	6/30/2025	GOK	6	-	-	-	-
Construction of Police Station Office Block at Kikambuani	7/1/2024	6/30/2025	GOK	9	-	-	-	-

Source: The National Treasury & National Police Service

The National Police Service projects show uneven progress; with the high-value Police Modernisation Programme (Kshs.143,000 million) at 30 per cent completion, system maintenance (Kshs.900 million) at 40 per cent, while construction of police offices (Kshs.35 million) reported no expenditure. On the contrary, smaller projects like the Expansion of Training Colleges are nearly complete (87 per cent).

4.7.6 The State Department for Internal Security and National Administration

The State Department for Internal Security and National Administration promotes oversight of Internal Security affairs. It is also tasked with coordinating National Government functions and services in Counties and State Functions, Government Chemist Services, Peace Building, National Cohesion and Values.

4.7.6.1 Budget Performance by the State Department for Internal Security and National Administration

The budget allocation to the State Department for Internal Security and National Administration in FY 2025/2026 amounted to Kshs.35.83 billion, compared to Kshs.39.81 billion allocated in FY 2024/2025.

4.7.6.2 State Department for Internal Security and National Administration Programmes and Sub-Programme Performance

The budget allocation was to fund two programmes. Table 4.116 shows budget execution by programmes and sub-programmes under the State Department for Internal Security and National Administration in the first half of FY 2025/2026.

Table 4.116: The State Department for Internal Security and National Administration Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration and Support Services	National Government Coordination Services	9,667.14	3,520.78	13,187.91	20,590.27	3,607.20	24,197.47	183
	Peace Building, National Cohesion and Values	511.18	-	511.18	-	-	-	-
	Government Chemist Services	646.48	33.00	679.48	383.39	-	383.39	75
Policy Coordination Services	National Campaign Against Drug and Substance Abuse	871.27	65.00	936.27	285.35	16.50	301.85	44
	Public Benefit Organizations Regulatory Authority (PBORA) Services	434.18	-	434.18	435.63	32.50	468.13	50
	Crime Research	224.93	-	224.93	187.02	-	187.02	43
	National Government Administration Coordination Services	19,509.36	347.00	19,856.36	112.47	-	112.47	50
Total		31,864.54	3,965.78	35,830.31	21,994.13	3,656.20	25,650.33	72

Source: The State Department for Internal Security and National Administration

Analysis of programmes and sub-programmes showed that the overall absorption rate stood at 72 per cent. The National Government Coordination Services sub-programme surpassed its budget by 83 per cent, attributable to additional funding of Ksh 12.05 million under Article 223, which is expected to be regularised in the FY

2025/26 Supplementary Estimates I. Conversely, the Peace Building, National Cohesion and Values sub-programme recorded no expenditure in the period under review.

4.7.6.3 Non-financial Performance by the State Department for Internal Security and National Administration

Table 4.117 presents a summary of achievements against Key Performance indicators of the State Department for Internal Security and National Administration in the first six months of FY 2025/2026.

Table 4.117: Non-Financial Performance by the State Department for Internal Security and National Administration

PROGRAMME	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
General Administration and Support Services	National Government Coordination Services	National Government coordination services	Percentage of security operations coordinated	100	100	-
		Private security -Regulatory services	Number of private security firms licensed	1000		
National Government Administration Field Services	Disaster Risk Reduction	Disaster response coordination services	Percentage of affected families/entities supported post-disaster	100	-	-
	Peace Building, National Cohesion and Values	Peaceful coexistence	Percentage of County peace structures revitalised and fully operational.	100	1	-99
			Number of public sectors audited	1	-	-
	National Government Coordination Services	National Government coordination services in the region	Percentage of security coordination in the regions	100	100	-
		National government administrative offices	Number of offices constructed	45	20	-25
Policy Coordination Services	Non-Governmental Organizations Regulatory Services	Public Benefit Organizations (PBOs) coordination/ Regulatory services	Number of PBOs sensitised on terrorism financing risks	400	146	-254

Source: State Department for Internal Security and National Administration

No progress was reported in disaster response coordination services, private security licensing, and public sector audits.

4.7.6.4 Projects Implementation Status for the State Department for Internal Security and National Administration

Table 4.118 summarises some of the projects undertaken by the State Department for Internal Security and National Administration.

Table 4.118: State Department for Internal Security and National Administration Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Total Funding in the first six months of FY2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion (I=h/e)
National Police Service Modernization Project	7/1/2023	7 years	GOK	45,500.00	3,400.00	3,400.00	12,400.00	27
Expansion of the Kenya School of Adventure and Leadership	7/1/2023	6/30/2029	GOK	1,200	40.77	20.39	360.60	30
Expansion, extension and refurbishment of Government chemist laboratories in Nairobi and Mombasa	1/7/2016	13	GOK	205.66	33.00	16.50	95.34	46
Refurbishment of Harambee Hse (Replacements of lifts)	7/1/2024	14 years	GOK	1,007	20.00	10.00	839.44	34

Source: State Department for Internal Security and National Administration

The projects implementation by the State Department for Internal Security and National Admionistration appeared to be on target except for the extension and refurbishment of Government Chemist laboratories in Nairobi and Mombasa which risked timeline overrun.

4.7.7 The State Law Office

The State Law Office promotes adherence to the law by Ministries, Departments, and Agencies and is also tasked with representing the national government in legal proceedings before national, regional, and international courts and tribunals to which the national government is a party, except in criminal proceedings. The mandate is carried out in collaboration with its agencies through Registration Services, legislation, Treaties and Advisory Services, and Governance Reforms.

4.7.7.1 Budget Performance by The State Law Office

The budget allocation to the State Law Office in FY 2025/2026 was Kshs.5.39 billion, compared to Kshs.5.72 billion allocated in FY 2024/2025.

4.7.7.2 The State Law Office Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.119 shows budget execution by programmes and sub-programmes under the State Law Office in the first six months of FY 2025/2026.

Table 4.119: TThe State Law Office Programme and Sub-Programme Performance

Programmes	Sub-Pro-grammes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Legal Services	Civil Litigation, Promotion of legal services	1,895.05	-	1,895.05	849.43	-	849.43	45
	Legislation, Treaties, and Ad- visory Services	374.63	-	374.63	164.99	-	164.99	44
	Public Trusts and Estates Management	229.55	-	229.55	103.61	-	103.61	45
	Registration Services	790.14	-	790.14	401.41	-	401.41	51
Constitutional reforms	Anti-corruption campaign	1,047.26	50.00	-	-	-	-	-
General Ad- ministration, Planning and Support Services	Transforma- tion and Public Services	165.04	-	165.04	79.02	-	79.02	48
	Administrative Services	585.14	250.00	835.14	250.14	113.29	363.43	44
Total		5,086.80	300.00	5,386.80	2,094.93	138.29	2,233.22	41

Source: The State Law Office

Registration Services recorded the highest absorption rate at 51 per cent, while Legislation, Treaties, and Ad- visory Services and Administrative Services had the lowest absorption rate at 44 per cent in the first half of FY 2025/2026.

4.7.7.3 Non-financial Performance by the State Law Office

Table 4.120 presents a summary of some Key Performance indicators for the State Law Office in the first six months of FY 2025/2026.

Table 4.120: Non-Financial Performance by the State Law Office

Programmes	Sub-programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Legal Services	Civil Litigation and Promotion of Legal Ethical Standards	Civil Litigation Services	No. of cases against the government concluded	2,100	1,056	-1,044
		Number of com-plaints against advo- cates investigated and finalised	No. of complaints against advocates investigated and finalised	1200	499	-701
Governance, Le- gal Training, and Constitutional Affairs	Legal Education Training and Policy	Advocates Training Program (ATP) Examination	Percentage of quali- fied ATP candidates gazetted for admis- sion to the Roll of Advocates	1,700	784	-916
	Constitutional and legal reforms	Law Review and Reform Services	No. of County offices where SLO services are decentralised	13	-	-13

Programmes	Sub-programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
General Administration, Planning and Support Services	Transformation of Public Legal Services	Commercial Arbitration Services	Percentage of operationalisation of the Nairobi Centre for International Arbitration (NCIA) Arbitral Court	90	50	-40
	Administrative Services	Administrative Support Services	Percentage of reconstruction of the State Law Office	100	65	-35

Source: State Law Office

During the period under review, service delivery recorded partial progress toward achievement of the annual targets. Only decentralization of State Law Office services to Counties (annual target of 13 County Offices) did not record any output.

4.7.7.4 Projects Implementation Status for The State Law Office

Table 4.121 summarises the projects undertaken by The State Law Office.

Table 4.121: The State Law Office Projects Implementation Status

Project Name (a)	Project commencement date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Refurbishment of Sheria House and the company's Registry-Nairobi	01st July 2021	30th June 2027	GoK	395.00	70.00	66.44	215.44	55
Ultra-Modern Library & moot Court-Kenya School of Law-Karen	01st July 2023	30th June 2027	GoK	768.00	50.00	50.00	503.00	65
Automation of the State Law Office Services	01st July 2023	30th June 2028	GoK	1,650	55.00	46.84	159.33	10

Source: State Law Office

As at 31st December 2025, the Ultra-Modern Library & Moot Court had the highest completion rate at 65 per cent, followed by Refurbishment of Sheria House and the Company's Registry at 55 per cent completion. The Automation of State Law Office Services was however, at an early stage of implementation at only 10 per cent completion thus requiring close monitoring to ensure its timely execution.

4.7.8 The Judiciary

The Judiciary promotes the administration of justice and is also tasked with promoting and interpreting the Constitution.

4.7.8.1 Budget Performance by The Judiciary

The original budgetary allocation to the Judiciary in FY 2025/2026 was Kshs.26.94 billion, compared to Kshs.22.79 billion allocated in FY 2024/2025.

4.7.8.2 The Judiciary Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.122 shows budget execution by programmes and sub-programmes under the Judiciary in the first six months of FY 2025/2026.

Table 4.122: The Judiciary Programme and Sub-Programme Performance

Programmes	Sub-Pro-grammes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorp- tion Rate (%)
		Recurrent	Develop- ment	Total	Recurrent	Develop- ment	Total	
Dispensation of Justice	Access to Justice	18,206.18	1,700.00	19,906.18	245.17	-	245.17	44
	General Ad- ministration and Planning	7,031.22	-	7,031.22	137.88	-	137.88	48
Total		25,237.40	1,700.00	26,937.40	383.05	-	383.05	45

Source: The Judiciary

Analysis of the sub-programmes reveals that they recorded an absorption rate of 45 per cent, which was slightly below the half year target of 50 per cent.

4.7.8.3 Non-financial Performance by the Judiciary

Table 4.123 presents a summary of some Key Performance indicators for the Judiciary in the first six months of FY 2025/2026.

Table 4.123: Non-Financial Performance by the Judiciary

Programme	Sub-Pro-grammes	Key Output	Key Performance Indi- cator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Dispensation of Justice	Access to Justice	Cases resolved	Number of cases resolved by the Supreme Court	20	10	-10
			Number of cases resolved by the Court of Appeal	1,350	513	-837
			Number of cases resolved by the High Court	20,000	10,989	-9,011
			Number of cases resolved by ELRC	2,500	1,241	-1,259
			Number of cases resolved by ELC	3,500	2,546	-954
			Number of cases resolved by Magistrates' Courts	200,000	100,282	-99,718
			No. of cases resolved by Tribunals	4,000	3,358	-642
			Number of cases resolved by Small Claims Court	28,000	25,313	-2,687

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
			Number of cases resolved by the Kadhi Courts	4,000	4,644	-644
		No. of court circuits conducted	Number of high court circuits conducted	15	12	-3
			Number of tribunal circuits conducted	10	-	-10
	General Administration and Planning	No. of court buildings/ offices rehabilitated	Number of High Court buildings constructed	4	-	-4
			Number of Magistrates' Court rehabilitated	20	12	-8
		Automated Court Process and Services	Number of court stations on the Case Tracking System (CTS)	134	134	-
			Number of Counties Implementing e-filing	47	47	-

Source: The Judiciary

As at 31st December 2025, the Judiciary recorded notable progress in cases resolution across all courts, with several courts meeting or exceeding expected activity levels. Court circuits indicated average progress. Overall, the data reflected steady justice dispensation and discharging of administrative responsibilities.

4.7.8.4 Projects Implementation Status for The Judiciary

Table 4.124 summarises the projects undertaken by the Judiciary.

Table 4.124: The Judiciary Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26(Kshs. Million) (f)	Expenditure In the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Judiciary Automation (ICT)	Ongoing	Ongoing	GoK	449.00	224.52	98.08	224.52	100
Completion of Takaba Law Courts	13/2/2024	3 years	GOK	102.51	5.00	-	18.69	48
Completion of Marimanti Law Courts	18/5/2023	1.5 years	GoK	52.61	10.00	-	34.82	70
Completion of Mavoko Law Courts	7/12/2022	1.5 years	GoK	81.90	23.50	-	31.05	70
Construction of Meru Law Courts	7/01/2021	30/10/2025	GOK	637.52			113.20	25
Completion of Mandra Law Courts	18/09/2022	4/8/2025	GOK	128.60	1.50		5.66	13
Proposed completion of Mukurwe-ini Law Courts	3/7/2024	24/5/2027	90.61	12.50			5.40	30

Source: The Judiciary

The Judiciary Automation (ICT) project, with the highest allocation, was fully complete at 100 per cent, while the Mandera Law Courts, whose completion timeline has already lapsed, remained at 13 per cent, indicating significant delays. Other ongoing court projects showed moderate progress, with Marimanti and Mavoko Law Courts at 70 per cent, and Meru Law Courts at 25 per cent completion.

4.7.9 The Ethics and Anti-Corruption Commission

The Ethics and Anti-Corruption Commission promotes the prevention of corruption and economic crimes, as well as combating unethical conduct through law enforcement.

4.7.9.1 Budget Performance by the Ethics and Anti-Corruption Commission

The budget allocation to the Ethics and Anti-Corruption Commission for FY 2025/2026 was Kshs.4.50 billion, compared to Kshs.4.21 billion allocated in FY 2024/2025.

4.7.9.2 Ethics and Anti-Corruption Commission Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.125 shows budget execution by programme and sub-programmes under the Ethics and Anti-Corruption Commission in the first six months of FY 2025/2026.

Table 4.125: The Ethics and Anti-Corruption Commission Programme and Sub-Programme Performance

Programme	Sub-Pro-gramme	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Ethics and An-ti-Corruption	Ethics and Anti-Corrup-tion	4,319.96	180.00	4,499.96	2,291.88	133.07	2,424.95	54
Total		4,319.96	180.00	4,499.96	7	133.07	2,424.95	54

Source: Ethics and Anti-Corruption Commission

Analysis of Programme and sub-programme performance showed that budget implementation for the Ethics and Anti-Corruption Commission was on target, recording an overall absorption rate of 54 per cent.

4.7.9.3 Non-financial Performance by the Ethics and Anti-Corruption Commission

Table 4.126 summarises some Key Performance indicators for the Ethics and Anti-Corruption Commission in the first three months of FY 2025/2026.

Table 4.126: Non-financial performance by the Ethics and Anti-Corruption Commission

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Ethics and Anti-Corruption	Ethics and Anti-Corruption	Anti-corruption training services	Number of persons trained on ethics and integrity	250	320	70
		Asset tracing and recovery services	Value (Kshs in billions) of illegal and unexplained assets preserved	2.4	1.6	-0.8
		Corruption investigation services	Number of corruption and economic crimes investigations completed	431	118	-313
		Systems review services	Number of system reviews compliance monitored(follow-ups)	14	8	-6

Source: Ethics and Anti-Corruption Commission

The Ethics and Anti-Corruption Programme demonstrated progress in service delivery during the first half of FY 2025/2026 with targets partially met. Corruption investigation services despite being part of the core functions of the Ethics and Anti-Corruption Commission only recorded 118 completed investigations against a target of 431 investigations. This may imply lethargic application of deterrent measures to corruption with likely negative impact on perceived risk of detection and severity of sanctions.

4.7.9.4 Projects Implementation Status for the Ethics and Anti-Corruption Commission

Table 4.127 summarises the projects implemented by the Ethics and Anti-Corruption Commission as of 31st December 2025.

Table 4.127: Ethics and Anti-Corruption Commission Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Refurbishment of EACC Headquarters	FY 2018/19	6 years	GoK	828.19	180.0	133.07	298.78	36
Automation of business processes	FY 2019/20	6 years	GoK	1,599.00	-	-	19.32	1

Source: Ethics and Anti-Corruption Commission

The project's implementation status shows that the development projects being implemented by the Ethics and Anti-Corruption Commission were facing timeline overruns. The automation of business processes project was at 1 per cent completion despite commencing in FY 2019/20.

4.7.10 The Office of the Director of Public Prosecutions

The Office of the Director of Public Prosecutions institutes and undertakes criminal proceedings against any person before any court of law other than the court martial and is also tasked with prosecution in respect to any offence alleged to have been committed by any person, take over and continue with any criminal proceedings commenced in any court by any person or authority with the permission of the person or authority. The mandate is carried out by the Office of the Director of Public Prosecutions and its agencies, the Public Prosecution Services.

4.7.10.1 Budget Performance by the Office of the Director of Public Prosecutions

The budget allocation to the Office of the Director of Public Prosecutions in FY 2025/2026 amounted to Kshs.4.48 billion, compared to Kshs.4.23 billion allocated in FY 2024/2025.

4.7.10.2 Office of the Director of Public Prosecutions Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.128 shows budget execution by programmes and sub-programmes under the Office of the Director of Public Prosecutions in the first six months of FY 2025/2026.

Table 4.128: The Office of the Director of Public Prosecutions’ Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Public Prosecution Services	Prosecution of criminal offences	4,395.63	86.00	4,481.63	2,932.05	4.03	2,936.08	66
Total		4,395.63	86.00	4,481.63	2,932.05	4.03	2,936.08	66

Source: The Office of the Director of Public Prosecutions

Analysis of programmes and sub-programmes indicates that the budget execution by the Office of the Director of Public Prosecutions was on target, recording an absorption rate of 66 per cent.

4.7.10.3 Non-financial Performance by the Office of the Director of Public Prosecutions

Table 4.129 summarises some Key Performance indicators for the Office of the Director of Public Prosecution in the first six months of FY 2025/2026.

Table 4.129: Non-financial performance by the Office of the Director of Public Prosecutions

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target (s)	Achieved as of 31 st December 2025	Variance
Prosecution Criminal Offences	Prosecution Criminal Offences	Witness and victim facilitation	Percentage of eligible witnesses facilitated to attend court	100	100	-
		ODPP processes automated	Percentage automation of ODPP processes	70	60	-10
		Criminal Offences Prosecuted	Number of corruption and major economic crime cases litigated	100	100	-

Source: Office of the Director of Public Prosecution

The ODPP programme demonstrated strong performance during the first half of FY 2025/2026, with annual targets for Witness and Victim facilitation, and Criminal Offences Prosecution targets fully achieved.

4.7.10.4 Projects Implementation Status for the Office of the Director of Public Prosecutions

Table 4.130 summarises the projects implemented by the Office of the Director of Public Prosecutions.

Table 4.130: Office of the Director of Public Prosecutions' Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Duration (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
UNFPA 8 th Country Programme on FGM	FY 2019/20	5 years	Foreign	40.00	6.00	4.03	28.14	70
Uadilifu Case Management	FY 2022/23	4 years	GoK	300.00	45.00	-	47.02	16

Source: Office of the Director of Public Prosecutions

The project implementation status for Office of the Director of Public Prosecutions reveals low progress in the Uadilifu Case Management project at a 16 per cent completion rate despite the project being in its final year of implementation.

4.7.11 The Office of the Registrar of Political Parties

The Office of the Registrar of Political Parties promotes the registration and regulation of political parties and administers the Political Parties Act of 2011. It is also tasked with monitoring, supervising, and investigating political parties to ensure compliance with the Act. It also oversees the funding of Political Parties and the Political Parties Liaison Committee.

4.7.11.1 Budget Performance by the Office of the Registrar of Political Parties

The budget allocation to the Office of the Registrar of Political Parties in FY 2025/2026 was Kshs.2.49 billion, compared to Kshs.1.72 billion allocated in FY 2024/2025.

4.7.11.2 Office of the Registrar of Political Parties Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.131 shows budget execution by programmes and sub-programmes under the Office of the Registrar of Political Parties in the first six months of FY 2025/2026.

Table 4.131: The Office of the Registrar of Political Parties Programme Performance

Programmes	Sub-Programme	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Registration, Regulation and Funding of Political Parties	Registration and Regulation of Political Parties	494.65	-	494.65	253.12	-	253.12	51
	Funding of Political Parties	1,978.30	-	1,978.30	1,189.15	-	1,189.15	60
	Political Parties Liaison Committee	14.04	-	14.04	6.20	-	6.20	44
Total		2,486.99	-	2,486.99	1,448.47	-	1,448.47	58

Source: The Office of the Registrar of Political Parties

Analysis of the Programme and sub-programmes performance shows that implementation was on track with an overall absorption rate of 58 per cent.

4.7.11.3 Non-financial Performance by the Office of the Registrar of Political Parties

Table 4.132 presents a summary of some Key Performance indicators for the Office of the Registrar of Political Parties in the first three months of FY 2025/2026.

Table 4.132: Non-financial performance by the Office of Registrar of Political Parties

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Registration, Regulation and Funding of Political Parties	Registration and Regulation of Political Parties	Political Parties Registration Services	Percentage of applications for complete registration processed	100	100	-
		Oversight of Political Parties' compliance with the Political Parties Act Cap. 7D.	No. of political parties supervised to ensure compliance with the Political Parties Act Cap. 7D	92	92	-
	Funding of Political Parties	Political Parties Financial Services	Percentage of political parties' Fund Managers sensitised on the distribution of the political parties' fund, funding regulations, and Public Finance Management Act 2012	100	100	-
	Political Parties Liaison Committee	Tripartite Administrative Services	No. of consultative dialogue forums held at the national level	4	2	-2
			No. of consultative dialogue forums held at the county level	4	-	-4

Source: Office of the Registrar of Political Parties

The data shows strong performance across most indicators, with full achievement of key targets related to registration, regulation, and funding of political parties.

4.7.12 The Witness Protection Agency

The Witness Protection Agency promotes protection, on behalf of the State, to persons possessing important information and facing potential risk or intimidation due to their cooperation with prosecution and other law enforcement agencies.

4.7.12.1 Budget Performance by the Witness Protection Agency

The budget allocation to the Witness Protection Agency in FY 2025/2026 was Kshs.0.84 billion, compared to Kshs.0.72 billion allocated in FY 2024/2025.

4.7.12.2 Witness Protection Agency Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.133 shows budget execution by programmes and sub-programmes under the Witness Protection Agency in the first six months of FY 2025/2026.

Table 4.133: The Witness Protection Agency Programme and Sub-Programme Performance

Programme	Sub-Pro-gramme	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Witness Protection Programme	Witness Protec-tion Programme	841.21	-	841.21	436.64	-	436.64	52
Total		841.21	-	841.21	436.64	-	436.64	52

Source: The Witness Protection Agency

The analysis of programme and sub-programme performance indicated satisfactory progress in budget implementation by the Witness Protection Agency, with an absorption rate of 52 per cent.

4.7.12.3 Non-financial Performance by the Witness Protection Agency

Table 4.134 summarises some Key Performance indicators for the Witness Protection Agency in the first three months of FY 2025/2026.

Table 4.134: Non-financial performance by the Witness Protection Agency

PRO-GRAMME	Sub-Pro-gramme	Key Output	Key Performance Indicator	Target(s)	Achieved as of 31 st De-cember 2025	Variance
Witness Pro-tection	Witness Pro-tection	Witness Protec-tion Services	Witness offered armed Evacu-ation	100	100	-
			Protected and related persons of-fered a psychosocial assessment	95	94	-1
			Management of firearms, ammunition, and other Security Accessories.	100	100	-

Source: Witness Protection Agency

The Witness Protection Programme met all its key performance targets as of 31st December, 2025.

4.7.13 The Kenya National Commission on Human Rights

The Kenya National Commission on Human Rights promotes human rights, fundamental freedoms and constitutionalism. It is also tasked with protecting and securing the observance of human rights and fundamental freedoms in all spheres of life.

4.7.13.1 Budget Performance by the Kenya National Commission on Human Rights

The budget allocation to the Kenya National Commission on Human Rights in FY 2025/2026 amounted to Kshs.0.53 billion, compared to Kshs.0.48 billion allocated in FY 2024/2025.

4.7.13.2 Kenya National Commission on Human Rights Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.135 shows budget execution by programmes and sub-programmes under the Kenya National Commission on Human Rights in the first six months of FY 2025/2026.

Table 4.135: The Kenya National Commission on Human Rights Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Promotion, Protection and Observation of Human Rights	Promotion, Protection and Observation of Human Rights	530.33	-	530.33	250.62	-	250.62	47
Total		530.33	-	530.33	250.62	-	250.62	47

Source: Kenya National Commission on Human Rights

Analysis of Programmes and sub-programmes shows average performance of the promotion, protection, and observation of human rights programme at an absorption rate of 47 per cent against the reporting period's target of 50 per cent.

4.7.13.3 Non-financial Performance by the Kenya National Commission on Human Rights

Table 4.136 summarises some key performance indicators by the Kenya National Commission on Human Rights in the first half of FY 2025/2026.

Table 4.136: Non-financial performance by the National Commission on Human Rights

PROGRAMME	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Protection and Promotion of Human Rights	Complaints, Investigations and Redress	Human Rights Protection and Promotion Services	Per cent of cases received and processed	3,900	1,382	-2,518
			Number of state actors trained on economic and social rights	420	277	-143
		Human rights standards and principles compliance services provided	Number of institutions audited for compliance with human rights standards	35	16	-19

Source: Kenya National Commission on Human Rights

In the period under review, the Kenya National Commission on Human Rights exhibited moderate progress in implementing its programmes, with notable achievements in training state actors and auditing institutions for compliance.

4.7.14 The Independent Electoral and Boundaries Commission

The Independent Electoral and Boundaries Commission promotes the conduct and supervision of referenda and elections to bodies or offices established by the Constitution, as well as any other elections prescribed by an Act of Parliament. It is also tasked with regulating and delimiting constituencies and wards, Voter Registration and electoral operations, Voter Education and Partnership, and electoral information and Communication Technology.

4.7.14.1 Budget Performance by the Independent Electoral and Boundaries Commission

The budget allocation to the Independent Electoral and Boundaries Commission for FY 2025/2026 amounted to Kshs.9.33 billion, compared to Kshs.3.81 billion allocated in FY 2024/2025.

4.7.14.2 Independent Electoral and Boundaries Commission Programmes and Sub-Programme Performance

The budget allocation was to fund two programmes. Table 4.137 shows budget execution by programmes and sub-programmes under the Independent Electoral and Boundaries Commission in the first half of FY 2025/2026.

Table 4.137: The Independent Electoral and Boundaries Commission Programme and Sub-Programme Performance

Programmes	Sub-Pro-grammes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Management of the Electoral Process	Administra-tive Planning and Financial Services	3,398.03	30.00	3,428.03	1,493.79	15.00	1,508.79	44
	Voter Regis-tration and Electoral Oper-ations	3,333.90	-	3,333.90	718.46	-	718.46	22
	Voter Edu-cation and Part-nership	538.72	-	538.72	91.74	-	91.74	17
	Electoral In-formation and Communica-tion Technol-ogy	1,985.14	-	1,985.14	407.88	-	407.88	21
Delimitation of Electoral Bound-aries	Delimitation of Electoral Boundaries	46.54	-	46.54	0.25	-	0.25	1
Total		9,302.35	30.00	9,332.35	2,712.11	15.00	2,727.11	29

Source: Independent Electoral and Boundaries Commission

The analysis of the Programmes and sub-programmes shows that the overall budget absorption rate stood at 29 per cent, which was below the target threshold of 50 per cent. This reflects low utilisation of the allocated budget across the programmes.

4.7.14.3 Non-financial Performance by the Independent Electoral and Boundaries Commission

Table 4.138 summarises some key performance indicators for the Independent Electoral and Boundaries Commission in the first six months of FY 2025/2026.

Table 4.138: Non-financial performance by the Independent Electoral and Boundaries Commission

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Management of the Electoral Process	Electoral Information and Communication Technology	Electronic collation, transmission and tallying of electoral data operationalised	Percentage of voters in the electronic register	100	100	-
			Percentage of results electronically transmitted and tallied	100	100	-
	Voter Registration and Electoral Operations	Register of voters	Number of newly registered voters	2,640,000	164,558	-2,475,442-
	Support Services	Compliance with Public Finance Management Act (PFMA) and Public Procurement and Asset Disposal Act (PPADA)	Number of compliance reports	4	2	-2
Delimitation of Electoral Boundaries	Delimitation of Electoral Boundaries	Boundaries delimitation	Percentage of Electoral Boundaries disputes resolved	100	100	-

Source: Independent Electoral and Boundaries Commission

The Commission fully achieved targets on electronic voter data management and boundary dispute resolution. However, voter registration and electoral operations recorded a performance of only 6 per cent.

4.7.15 The Judicial Service Commission

The Judicial Service Commission promotes independence and accountability of the Judiciary for the efficient, effective, and transparent administration of justice.

4.7.15.1 Budget Performance by the Judicial Service Commission

The original budgetary allocation to the Judicial Service Commission in FY 2025/2026 was Kshs.0.84 million, compared to Kshs.0.75 billion allocated in FY 2024/2025.

4.7.15.2 Judicial Service Commission Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.139 shows budget execution by programme and sub-programmes under the Judicial Service Commission in the first half of FY 2025/2026.

Table 4.139: The Judicial Service Commission Programme and Sub-Programme Performance

Programme	Sub-Programme	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Judicial Oversight Services	Administration and Judicial Services	553.98	-	553.98	245.17	-	245.17	44
	Judiciary Training	288.43	-	288.43	137.88	-	137.88	48
Total		842.41	-	842.41	383.05	-	383.05	45

Source: Judicial Service Commission

The Judicial Oversight Services programme had a total recurrent budget of Kshs.842.41 million, with no development funds allocated. As of 31st December 2025, Kshs.383.05 million had been spent on the programme, achieving an overall absorption rate of 45 per cent, which was slightly lower than the 50 per cent target for the first half of FY 2025/2026.

4.7.15.3 Non-financial Performance by the Judicial Service Commission

Table 4.140 summarises achievements against some Key Performance indicators for the Judicial Service Commission in the first six months of FY 2025/2026.

Table 4.140: Non-financial performance by the Judicial Service Commission

PROGRAMME	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Judicial Oversight	Administration and Judicial Services	Petitions against judges and complaints against Judicial officers and Staff	Percentage of petitions heard and determined	100	62	-38
			Percentage of complaints determined	100	52	-48
	Judicial Training	Annual training master calendar developed and implemented	Number of calendars	1	2	-1

Source: The Judicial Service Commission

The Judiciary Service Commission achieved moderate progress in handling petitions and complaints as at the end the first half of FY 2025/2026.

4.7.16 The National Police Service Commission

The National Police Service Commission promotes the recruitment and appointment of persons to hold or act in offices within the National Police Service. It is also tasked with confirmation of appointments, determination of promotions and transfers within the National Police Service, observing due process, exercising disciplinary control over, and removing persons holding or acting in offices within the service.

4.7.16.1 Budget Performance by the National Police Service Commission

The budget allocation to the National Police Service Commission in FY 2025/2026 amounted to Kshs.1.39 billion, compared to KShs.1.01 billion allocated in FY 2024/2025.

4.7.16.2 National Police Service Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.141 shows budget execution by programmes and sub-programmes under the National Police Service Commission in the first six months of FY 2025/2026.

Table 4.141: The National Police Service Commission Programme and Sub-Programme Performance

Programmes	Sub-Pro-grammes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
National Police Service Human Resource Man-agement	Human Re-source Manage-ment	760.65	-	760.65	327.50	-	327.50	43
	Counselling Management Services	204.57	-	204.57	102.71	-	102.71	50
	Administration and Standard Setting	425.62	-	425.62	306.07	-	306.07	72
Total		1,390.84	-	1,390.84	736.28	-	736.28	53

Source: The National Police Service Commission

Analysis of programmes and subprogrammes shows budget implementation under the National Police Service Human Resource Management programme achieved an overall absorption rate of 53 per cent.

4.7.16.3 Non-financial Performance by the National Police Service Commission

Table 4.142 summarises some key performance indicators for the National Police Service Commission in the first half of FY 2025/2026.

Table 4.142: Non-financial performance by the National Police Service Commission

Programme	Sub-Programme	Key Output	Key Performance Indi-cator	Annual Target(s)	Achieved as of 31 st December 2025	Vari-ance
National Police Service Human Resource Man-agement	Human Resource Management	Recruitment and Ap-pointment Services	Number of police officers recruited and confirmed	10,000	10,000	-
		Discipline and Appeal Services	Percentage of disciplinary cases adjudicated	100	100	-
	Counselling Man-agement Services	Counselling Services	Percentage of officers counselled	100	100	-
			Number of counselling units operationalised	20	-	-20
	Administration and Standards Setting	Administration Services	Number of National Police Service compliance audit reports	4	-	-4
			Percentage of complaints received and processed (51 cases)	100	100	-

Source: National Police Service Commission

The analysis shows strong performance in disciplinary, counselling, and complaint-handling services as of 31st December, 2025, with all achieving their targets. However, the Number of counselling units operationalised and Number of National Police Service compliance audit reports were yet to commence.

4.7.17 The National Gender and Equality Commission

The National Gender and Equality Commission promotes gender equality and freedom from discrimination for all people in Kenya, with a focus on special interest groups, including women, children, youth, Persons with Disabilities (PWDs), older members of society, minorities, and marginalised groups.

4.7.17.1 Budget Performance by the National Gender and Equality Commission

The budget allocation to the National Gender and Equality Commission in FY 2025/2026 amounted to Kshs.0.56 billion, compared to Kshs.0.41 billion allocated in FY2024/25.

4.7.17.2 National Gender and Equality Commission Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.143 shows budget execution by programme and sub-programmes under the National Gender and Equality Commission in the first six months of FY 2025/2026.

Table 4.143: The National Gender and Equality Commission Programme and Sub-Programme Performance

Programme	Sub-Pro-grammes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Promotion of Gender Equality and Freedom from Discrimi-nation	Legal Com-pliance and Redress	38.65	-	38.65	19.02	-	19.02	49
	Mainstreaming and Coordina-tion	91.38	-	91.38	19.77	-	19.77	22
	Public Educa-tion Advocacy and Research	27.41	-	27.41	13.39	-	13.39	49
	Campaign against Gender Based Violence	50.00	-	50.00	25.00	-	25.00	50
	General Ad-ministration and Planning and Support Services	399.05	-	399.05	232.29	-	232.29	58
Total		556.49	-	556.49	309.46	-	309.46	56

Source: National Gender and Equality Commission

Analysis of programme and sub-programmes shows that the General Administration and Planning Support Services sub-programme reported the highest absorption rate of 58 per cent, while the Mainstreaming and Coordination sub-programme had the lowest absorption rate at 22 per cent.

4.7.17.3 Non-financial Performance by the National Gender and Equality Commission

Table 4.144 summarises some key performance indicators by the National Gender and Equality Commission in the first six months of FY 2025/2026.

Table 4.144: Non-financial performance by the National Gender and Equality Commission

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Promotion of Gender Equality and Freedom from Discrimination	Legal Compliance and Redress	Technical support services on gender and inclusion to both levels of government	Number of status reports on gender and inclusion	1	2	1
			Percentage of complaints processed	100	75	-25
	Mainstreaming and Coordination	Gender Equality and Inclusion Promotion Services	Percentage of government agencies complying with the requirement not to exceed two-thirds	10	19	9
			Percentage of government agencies complying with 5% requirements for PWD	15	-	-15
	Public Education, advocacy and research	Gender Equality and Inclusion Promotion Services	Number of Fora on public awareness on equality and inclusion held	12	30	18

Source: National Gender and Equality Commission

The non-financial analysis indicated notable progress in promoting gender equality and inclusion in the first half of FY 2025/2026. Key performance areas that exceeded the annual target included enforcement of compliance with the two-thirds gender rule and promotion of gender equality and inclusion through public awareness. However, 5 per cent requirements for PWDs inclusion in employment in both public and private sectors was yet commence.

4.7.18 The Independent Policing Oversight Authority

The Independent Policing Oversight Authority promotes accountability of the Police to the public in the performance of their functions. It is also tasked with giving effect to the provision of Article 244 of the Constitution, which requires the Police to strive for professionalism and discipline, promote and practice transparency and accountability, and ensure independent oversight of handling of complaints against the National Police Service. The mandate is carried out by the Independent Policing Oversight Authority.

4.7.18.1 Budget Performance by the Independent Policing Oversight Authority

The budget allocation to the Independent Policing Oversight Authority in FY 2025/2026 was Kshs.1.32 billion, compared to Kshs.1.10 billion allocated in FY 2024/2025.

4.7.18.2 Independent Policing Oversight Authority Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.145 shows budget execution by programme and sub-programme under the Independent Policing Oversight Authority in the first half of FY 2025/2026.

Table 4.145: The Independent Policing Oversight Authority Programme and Sub-Programme Performance

Programme	Sub-Programme	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Policing Oversight Services	Policing Oversight Services	1,315.88	-	1,315.88	656.77	-	656.77	50
Total		1,315.88	-	1,315.88	656.77	-	656.77	50

Source: The Independent Policing Oversight Authority

Analysis of the Programme and sub-programme showed that the Policing Oversight Services programme recorded an absorption rate of 50 per cent.

4.7.18.3 Non-financial Performance by the Independent Policing Oversight Authority

Table 4.146 summarises some key performance indicators for the State Department for Independent Policing Oversight Authority in the first six months of FY 2025/2026.

Table 4.146: Non-financial performance by the Independent Policing Oversight Authority

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Policing Oversight Services	Policing Oversight Services	Complaints received and processed within the time	The proportion of complaints received and cleared within time	100	100	-
		Investigations conducted and finalised	The number of targeted investigations finalised	2,080	763	-1,317
			Percentage of completed investigation files submitted to ODPP in time	100	100	-
		Dialogue sessions with the NPS aimed at enhancing collaboration and improving policing	Number of dialogue sessions held with NPS	9	9	-

Source: Independent Policing Oversight Authority

The analysis reveals strong performance in complaint handling, collaboration with the National Police Service, and the timely submission of investigation files during the period under review. However, only 763 investigations were finalised (37 per cent), which was significantly low considering the annual target of 2,080 Investigations.

4.7.19 The State Department for Justice, Human Rights and Constitutional Affairs

The State Department for Justice, Human Rights, and Constitutional Affairs is responsible for implementing constitutional provisions, promoting human rights, and ensuring access to justice. The State Department's work focuses on policy, legal opinions, and coordination for constitutional implementation, human rights compliance, anti-corruption, and electoral reforms.

4.7.19.1 Budget Performance by the State Department for Justice, Human Rights and Constitutional Affairs

The budget allocation to the State Department for Justice, Human Rights, and Constitutional Affairs in FY 2025/2026 amounted to Kshs.1.02 billion.

4.7.19.2 State Department for Justice, Human Rights and Constitutional Affairs Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.147 presents budget execution by programme and sub-programmes under the State Department for Justice, Human Rights, and Constitutional Affairs for the half year of FY 2025/2026.

Table 4.147: The State Department for Justice, Human Rights and Constitutional Affairs Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Governance, Legal Training, and Constitutional Affairs	Governance Reforms	693.78	-	693.78	236.19	-	236.19	34
	Constitutional and Legal Reforms	326.67	-	326.67	163.28	-	163.28	50
Total		1,020.44	-	1,020.44	399.48	-	399.48	39

Source: The State Department for Justice, Human Rights and Constitutional Affairs

The analysis shows moderate budget absorption under the Governance, Legal Training, and Constitutional Affairs programme, with an overall rate of 39 per cent. While expenditure on constitutional and legal reforms performed relatively well at 50 per cent, governance reforms recorded a lower absorption of 34 per cent.

4.7.19.3 Non-financial Performance by the State Department for Justice, Human Rights, and Constitutional Affairs

The achievements against key performance indicators of the State Department for Justice, Human Rights, and Constitutional Affairs in the first six months of FY 2025/2026 are presented in table 4.148.

Table 4.148: Non-Financial Performance by the State Department for Justice, Human Rights and Constitutional Affairs

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target	Achieved as of 31 st December 2025	Variance
Governance, Legal Training and Constitutional Affairs	Governance Reforms	Administrative services	% of Budget implementation	100	35	-65
	Constitutional and Legal Reforms	Anti-corruption awareness services	Number of Monitoring & Evaluation Reports	4	2	-2
			No. of citizens reached with messages against corruption through Radio	10,000,000	-	-10,000,000
			No. of citizens reached with messages against corruption through T. V	4,000,000	5,000,000	1,000,000
		National Legal Aid Services	No. of Indigent persons offered legal aid	150,000	24,663	-125,663
	Victims Protection Board	Victim Protection Services	Victims Rights Charter Developed (%)	30	10	-20

Pro-grammes	Sub- Programmes	Key Output	Key Performance Indicator	Annual Target	Achievedl as of 31 st December 2025	Variance
	Kenya Law Reform Commission	Law Review and Reform Services	% of legislation developed to facilitate	100	50	-50

Source: The State Department for Justice, Human Rights and Constitutional Affairs

The Governance, Legal Training, and Constitutional Affairs programme showed steady overall progress. Media coverage on anti-corruption messaging through television channels accessed 5 million citizens against annual target of 4 million citizens, thus surpassing the target by 1 million citizens. Further, 2no. of Monitoring and Evaluation (M&E) reports on Anti-corruption awareness were completed out of 4 targeted M&E reports, while administrative services achieved 35 per cent of budget implementation This implies ongoing advancement in both governance reforms and oversight functions.

4.8. Health Sector

4.8.1 Introduction

Health is primarily a devolved function under the Fourth Schedule of the Constitution of Kenya. The health sector is responsible for providing and coordinating health policy formulation, ensuring quality service delivery, and regulating health care at the national level. The sector comprises two MDAs: The State Department for Medical Services and the State Department for Public Health and Professional Standards. The Sector delivers services through several SAGAs and entities, including the Kenyatta National Hospital, Moi Teaching and Referral Hospital, Kenya Medical Research Institute, Kenya Medical Supplies Authority, Kenya Medical Training College, National Syndemic Disease Control Council, Kenyatta University Teaching, Referral and Research Hospital, Jaramogi Oginga Odinga Teaching and Referral Hospital, National Cancer Institute of Kenya and the Kenya Nuclear Regulatory Authority.

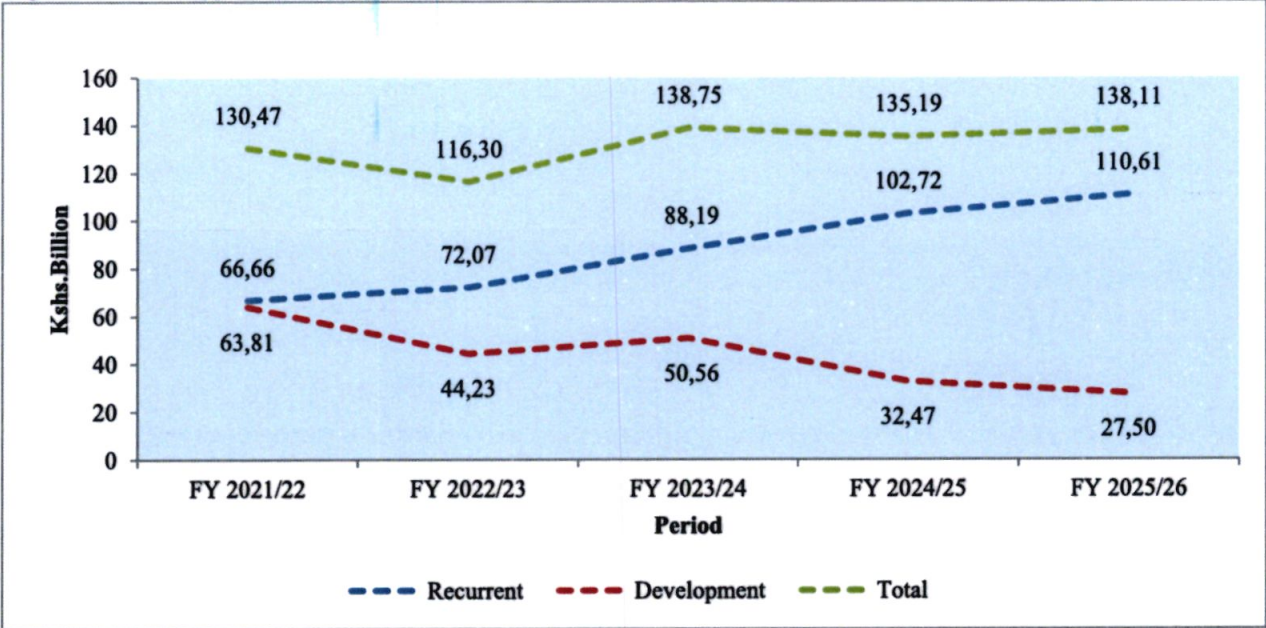
The Sector envisions “a healthy, productive and globally competitive nation,” achieved through strategic objectives under equity, efficiency, and people-centred principles, with a multi-sectoral approach, as outlined in the Kenya Health Policy (2014-2030). The Health Sector implements its strategic objectives through eight budgetary programmes, four under the State Department for Medical Services and four under the State Department for Public Health and Professionals.

4.8.2 Budget Performance for the Health Sector

The budget allocation to the Health Sector in FY 2025/2026 amounted to Kshs.138.11 billion, compared to Kshs.135.19 billion allocated in FY 2024/2025. This amount represents 3 per cent of the gross national budget of Kshs.4.69 trillion and 5 per cent of the MDAs’ budget of Kshs.2.55 trillion. The allocation includes Kshs.27.50 billion (20 per cent) for development activities and Kshs.110.61 billion (80 per cent) for recurrent expenditure. The State Department for Medical Services received the highest budget allocation of Kshs.105.95 billion (77 per cent of the Sector’s budget), while the State Department for Public Health and Professional Standards was allocated Kshs.32.15 billion (23 per cent of the Health Sector allocation).

The high allocation to the State Department for Medical Services was due to a large budget for the National Referral Services sub-programme. Figure 4.13 shows the budgetary allocation trends of the Health Sector from FY 2021/2022 to FY 2025/2026.

Figure 4.13: Budgetary Allocation Trend for the Health Sector

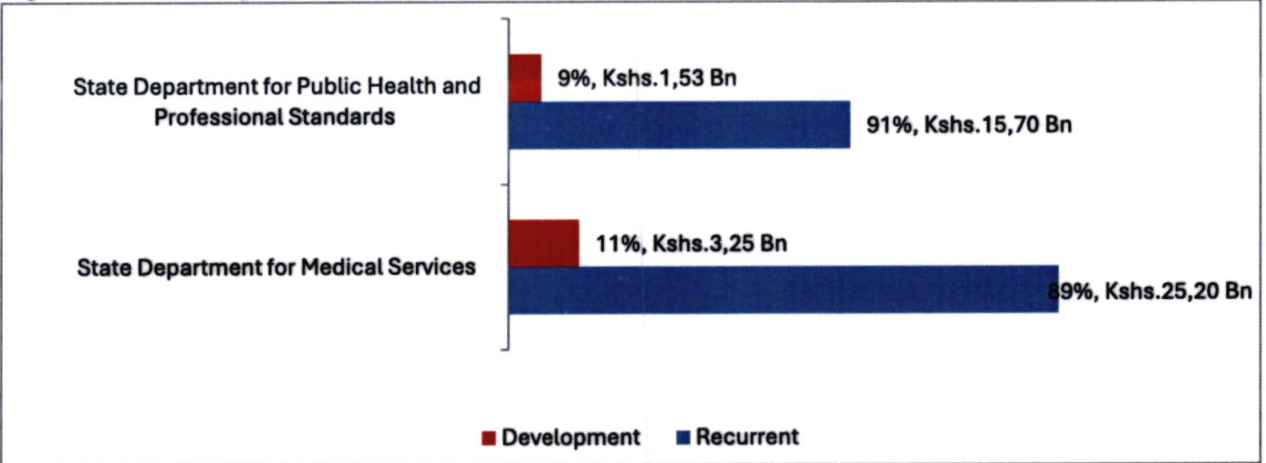


Source: National Treasury

The total exchequer issues to the Health Sector amounted to Kshs.45.68 billion, representing 49 per cent of the Sector’s net estimates. This amount comprised Kshs.4.78 billion for development expenditure, representing 26 per cent of development net estimates, and Kshs.40.90 billion for recurrent activities, representing 55 per cent of recurrent net estimates.

Figure 4.14 presents the exchequer issues in the Health Sector in the first six months of FY 2025/2026.

Figure 4.14: Exchequer Issues to the Health Sector



Source: National Treasury

The total expenditure for the Health Sector amounted to Kshs.46.18 billion, representing 33 per cent of the gross estimates, compared to 34 per cent (Kshs.46.28 billion) recorded in the first six months of FY 2024/2025. This amount comprised Kshs.4.94 billion for the development budget representing an absorption rate of 18 per cent, compared to 41 per cent (Kshs.13.38 billion) recorded in a similar period of FY 2024/2025, and Kshs.41.24 billion for recurrent expenditure representing 37 per cent of the gross recurrent estimates, compared to 32 per cent (Kshs.32.90 billion) recorded in the first six months of FY 2024/2025.

Table 4.149 Shows the Health Sector analysis of exchequer issues and expenditure in the first six months of FY 2025/2026.

Table 4.149: Health Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross estimates
State Department for Medical Services	21.94	13.62	3.25	3.30	24	15	84.02	57.20	25.20	28.98	44	34
State Department for Public Health and Professional Standards	5.56	5.16	1.53	1.65	30	30	26.59	17.57	15.70	12.26	89	46
Total	27.50	18.78	4.78	4.94	25	18	110.61	74.78	40.90	41.24	55	37
Sector Summary												
	Gross Estimates		Net Estimates		Exchequer Issues		Expenditure		% of Exchequer to Net Estimates		% of Expenditure to Gross estimates	
Development	27.50		18.78		4.78		4.94		25		18	
Recurrent	110.61		74.78		40.90		41.24		55		37	
Total	138.11		93.55		45.68		46.18		46.18		33	

Source: MDAs and National Treasury

The State Department for Public Health and Professional Standards recorded the highest absorption of the development budget and the recurrent expenditure budget at 30 per cent and 46 per cent, respectively. The State Department for Medical Services recorded absorption of 15 per cent and 34 per cent for development and recurrent expenditure, respectively.

4.8.3 The State Department for Medical Services

The State Department for Medical Services promotes health policy, health regulation, national referral facilities, capacity building, and technical assistance to the counties. It is also tasked with Immunization and Reproductive Health Policy and Management. The mandate is carried out by the State Department for Medical Services and its agencies, including the Social Health Insurance Fund (SHIF), the Kenya Medical Supplies Authority (KEMSA), Kenyatta National Hospital, Moi Teaching and Referral Hospital, Jaramogi Oginga Odinga Teaching and Referral Hospital, the National Syndemic Diseases Control Council, and the Kenya Medical Research Institute (KEMRI).

4.8.3.1 Budget Performance by the State Department for Medical Services

The budget allocation to the State Department for Medical Services in FY 2025/2026 was Kshs.105.95 billion, compared to Kshs.102.72 billion in FY 2024/2025.

4.8.3.2 Programmes and Sub-Programme Performance – the State Department for Medical Services

The budget allocation was to fund four programmes. Table 4.150 shows budget execution by programmes and sub-programmes under the State Department for Medical Services for the first six months of FY 2025/2026.

Table 4.150: Programme and Sub-Programme Performance - the State Department for Medical Services

Programmes	Sub-Pro-grammes	Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorp- tion Rate (%)
		Recur- rent	Develop- ment	Total	Recur- rent	Develop- ment	Total	
National Refer- ral & Special- ized Services	National Refer- ral Services	43,168.47	1,893.00	45,061.47	10,598.11	471.35	11,069.45	25
	Health Products and Technologies	5,247.94	1,100.00	6,347.94	104.46	-	104.46	2
	Health Infra- structure and Equipment (Specialized Medical Equip- ment)	-	3,156.00	3,156.00		306.71	306.71	10
	National Blood Transfusion Service	252.80	300.00	552.80	116.19	216.31	332.50	60
Curative & Reproductive maternal New- born Child Ad- olescent Health (RMNCAH)	Reproduc- tive Maternal Newborn Child Adolescent Health	38.59	6,250.00	6,288.59	147.06	-	147.06	2
	Immunization Management	66.28	4,827.00	4,893.28	8.85	2,000.00	2,008.85	41
	Communicable Disease Control	1,226.25	3,190.07	4,416.32	602.80	149.42	.752.22	17
	Non-Commu- nicable Disease Prevention and Control	302.84	1,000.00	1,302.84	11.85	41.92	53.77	4
Health Research and Innovations	Health Innova- tions	253.35	100.00	353.35	126.68	50.00	176.68	50
	Medical Re- search	2,689.28	120.00	2,809.28	1,234.64	60.00	1,294.64	46
General Admin- istration	Social Protec- tion in Health	27,986.82	-	27,986.82	14,780.66	-	14,780.66	53
	Finance and Planning	61.50	-	61.50	10.82	-	10.82	18
	General Administration & Human Re- source Man- agement and Development	2,723.18	-	2,723.18	1,241.54	-	1,241.54	46
TOTAL		84,017.29	21,936.07	105,953.36	28,983.64	3,295.71	32,279.35	30

Source: The State Department for Medical Services

Analysis of Programme and sub-programmes shows that the National Blood Transfusion Service sub-programme under the National Referral & Specialized Services Programme recorded the highest absorption rate at 60 per cent. Conversely, the Health Products and Technologies sub-programme under the National Refer-

ral and Specialized Services programme and the Reproductive Maternal Newborn Child Adolescent Health sub-programme under the Curative & Reproductive Maternal Newborn Child Adolescent Health programme had the lowest absorption rates at 2 per cent each. On average, the State Department for Medical Services recorded an absorption rate of 30 per cent, which was below the 50 per cent budget utilisation target for the first half of the FY 2025/2026.

We recommend fast-tracking the implementation of activities under the sub-programmes whose absorption rates were significantly below the target threshold of 50 per cent.

4.8.3.3 Programme and Sub-Programme Non-Financial Performance for the State Department for Medical Services

Table 4.151 summarises key performance indicators for the State Department for Medical Services for the first six months of FY 2025/2026.

Table 4.151: Non-Financial Performance by the State Department for Medical Services

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
National Re-ferral Facilities and Specialized Services	National Referral and Specialized Health Services	Specialised health care services	Number of oncology sessions on (Chemotherapy and radiotherapy)	47,646	6,680	-40,966
			Number of minimally invasive surgeries done	7,005	4,858	-2,147
			Number of other cardiothoracic surgeries conducted	1,519	244	-1,275
	Health Products & Technologies	Health Products & Technologies Services	Percentage of order fill rate for HPTs	90	66	-24
			Order turnaround time(days) PHFs	10	20.50	-10.50
		Health Products & Technologies supply chain services	Percentage completion rate of the National Commodities Storage (supply chain) center	100	87	-13
	Health Infrastructure and Equipment	Health Infrastructure Management Services	East Africa Centres of Excellence for Skills & Tertiary- Nephrology and Urology-Completion rate on construction works of phase IB	80	10	-70
		National Equipment Services	Percentage of Public hospitals equipped with NESP equipment/service achieving an uptime of 95%	75	75	-
Curative and RMNCAH	Communicable disease control	HIV Prevention and Management Services	Number of condoms distributed in non-health settings	6,786,094	510,154	-6,275,940
			Number of people currently on ARV	1,326,419	1,311,570	-14,849
	Non-communicable diseases prevention and control	Mental health management services	Number of counties supported to develop mental health action plans	10	-	-10

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Health Research and Innovations	Health Innovations	Human Vaccine Services	Percentage completion rate of the human vaccine fill-and-finish facility	70	40	-30
		Digital Health Information Exchange services	% of public health facilities that have a HMIS that have been onboarded onto DHIE	80	10	-70
	Medical Research		Number of products/Diagnostic kits produced	242,506	31,155	-211,351
			Number of Specialised laboratory tests conducted	1,019,944	218,119	-801,825
			Number of research Papers published	525	316	-209
General Administration, Planning and Support Services	Financing, Planning, Monitoring and Evaluation (M&E)	Planning, M&E services	Number of policy briefs prepared	6	-	-6
			Number of SAGAs and regulatory bodies sensitised on planning, budgeting and Monitoring and Evaluation	15	-	-15
	Social Protection in Health	Health Financing Services	Number of health care providers trained in strategic purchasing for health care services	50	20	-30

Source: State Department for Medical Services

The non-financial performance analysis shows that mental health management services and planning, monitoring, and evaluation services did not record any outputs in the first half of FY 2025/2026.

4.8.3.4 Project Implementation for the State Department for Medical Services

Table 4.152 summarises some of the ongoing projects undertaken by the State Department for Medical Services in the first six months of FY 2025/2026.

Table 4.152: State Department for Medical Services Projects Implementation

Project Name (a)	Project commence date (b)	Expected date of Completion (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage of Completion (%)
Special Global Fund HIV Grant NFM3-NASCOP	1/7/2021	6/30/2028	GOK and Foreign	37,641	2,920.10	-	17,292	46
Kenya COVID-19 Emergency Response Project	2/01/2020	6/30/2026	GOK and Foreign	25,700	8,947	8,120	20,864	100
Vaccines Programme	7/2/2015	6/2/2028	GOK and Foreign	88,889	4,627	2,000	57,700	65

Project Name (a)	Project commence date (b)	Expected date of Completion (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage of Completion (%)
Upgrading of Maternal & New-born Units Project-VAMED-FIN-LAND	7/7/2022	6/30/2027	Foreign	4,585	1,200	325	2,742	60
Procurement of Family Planning & Reproductive Health Commodities	8/13/2014	8/13/2028	GOK	18,215	500	122	2,538	14

Source: The National Treasury & State Department for Medical Services

The project analysis revealed steady progress in all the projects implemented by the State Department for Medical Services, except for the Special Global Fund HIV Grant NFM3- NASCOP Project, which, despite commencing in July 2021, was 46 per cent complete and the procurement of Family Planning & Reproductive Health Commodities, which was 14 per cent complete, yet it began in August 2024.

4.8.4 The State Department for Public Health and Professional Standards

The State Department for Public Health and Professional Standards promotes quality healthcare services through the provision of policies on healthcare, standards, human resource development, and public health standards and sanitation management. It is also tasked with providing strategic leadership and support to all health professional bodies, as well as developing a framework to ensure the sharing of professional experiences and their embedding in future clinical practice. The mandate is carried out by the State Department for Public Health and Professional Standards and its agencies; the Kenya Medical Practitioners and Dentists Council (KMPDC), Kenya Medical Training College (KMTTC), Kenya Health Professions Oversight Authority (KHPOA), Kenya National Public Health Institute (KNPHI) and Kenya Medical Laboratory Technicians and Technologists Board (KMLTTB).

4.8.4.1 Budget Performance by the State Department for Public Health and Professional Standards

The budget allocated to the State Department for Public Health and Professional Standards in FY 2025/2026 amounted to Kshs.32.15 billion, compared to Kshs.32.47 billion allocated in FY 2024/2025.

4.8.4.2 Programmes and Sub-Programme Performance – the State Department for Public Health and Professional Standards

The budget allocation was to fund four programmes. Table 4.153 shows budget execution by programmes and sub-programmes under the State Department for Public Health and Professional Standards in the first six months of FY 2025/2026.

Table 4.153: Programme and Sub-Programme Performance for the State Department for Public Health

Programmes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Preventive and Promotive Services	Communicable Disease Control	198.18	3,010.69	3,208.87	0.62	843.94	844.56	26
	Disease Surveillance and Epidemic Response	603.56	-	603.56	86.01	-	86.01	14
	Public Health Services	1,376.09	-	1,376.09	345.99	-	345.99	25
	Radiation Safety and Nuclear Security	199.18	-	199.18	44.59	-	44.59	22
	Primary Health Care	3,425.94	1,335.50	4,761.44	1,647.59	49.89	1,697.48	36
Health Resource Development and Innovation	Capacity Building and Training	8,855.72	865.00	9,720.72	2,283.89	427.50	2,711.39	28
	Research and Innovation on Health	580.40	300.00	880.40	288.45	300.00	588.45	67
	Health Professional Services	4,549.39	-	4,549.39	5,469.27	-	5,469.27	120
Health Policy, Standards and Regulations	Health Standards and Quality Assurance	4,238.07	50.00	4,288.07	291.63	25.00	316.63	7
	Health Policy and Regulations	89.44	-	89.44	26.13	-	26.13	29
General Administration and Support Services	General Administration & Human Resource Management and Development	2,438.75	-	2,438.75	1,769.40	-	1,769.40	73
	Finance and Planning	36.26	-	36.26	3.35	-	3.35	9
TOTAL		26,590.98	5,561.19	32,152.17	12,256.92	1,646.32	13,903.24	43

Source: The State Department for Public Health and Professional Standards

The State Department for Public Health and Professional Standards recorded an overall absorption rate of 43 per cent of the revised budget during the period under review. Performance across programmes and sub-programmes was mixed. Notably, Research and Innovation on Health, Health Professional Services, and General Administration, Human Resource Management and Development exceeded the 50 per cent absorption target. In particular, Health Professional Services recorded an absorption rate of 120 per cent, attributable to Article 225 exchequer requisitions made to facilitate payments to medical interns. Conversely, the remaining sub-programmes fell below the expected absorption threshold.

4.8.4.3 Programme and Sub-Programme Non-Financial Performance by the State Department for Public Health and Professional Standards

Table 4.154 summarises some Key Performance Indicators for the State Department for Public Health and Professional Standards for the first six months of FY 2025/2026.

Table 4.154: Non-Financial Performance by the State Department for Public Health and Professional

PRO-GRAMME	SUB-PRO-GRAMME	Key Output	Key Performance Indicator (KPI)	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Preven- tive and Promotive Health Services	Communicable disease control	Tuberculosis, Lep- rosy and lung health control services	Number of TB cases notified (All forms)	98,038	44,838	-53,200
			Proportion of successfully treat- ed TB cases (all forms of TB)	95	92	-3
			Number of people in contact with TB patients who began preventive therapy treatment	116,613	60,568	-56,045
		Malaria promotive, preventive and cura- tive services.	Malaria incidence per thousand population	73	34.6	-38.4
			Proportion of Confirmed Ma- laria Cases treated	100	83	-17
	Disease Surveillance and Epidemic Response	Disease surveillance and response services	Number of counties supported to establish functional Commu- nity Events-Based Surveillance systems (CEBS)	11	19	8
			Number of hospitals support- ed to establish the Functional Events-Based Reporting System	50	30	-20
		Health emergen- cy and disaster preparedness and response services	Number of counties supported to establish a functional	40	47	7
		Food safety services	Number of County Public Health officers' capacity built on Kenya School meals, Food Safety and Quality	540	150	-390
		Healthcare workers trained in epidemiol- ogy services.	Number of healthcare workers trained in Field Epidemiology	50	74	24
	Radiation Safety and Nuclear Security	Nuclear and radi- ation safety, and security services.	Number of radiation protection, nuclear safety, nuclear security and nuclear safeguards regula- tions developed	8	4	-4
			Percentage of compliant radia- tion facilities	100	70	-30
	Primary Health Care	Primary health services	Cumulative Number of func- tional primary care networks (PCNs)	268	267	-1
			Number of CHPs facilitated with a stipend	107,831	100,000	-7,831
		Ante-natal, post-na- tal and early-child- hood health services	Percentage of women receiving post-natal care within 48 hours.	78	48	-30
			Percentage of pregnant women attending 4 or more ANC visits	54	61	7
			Proportion of children under 5 with diarrhoea treated with zinc/Oral Rehydration Salts (ORS) Co-pack.	57.7	43	-14.7
	Health Pro- motion and Education	Health Promotion and Education Services.	Number of Information, Ed- ucation and Communication materials disseminated	60	50	-10

PRO-GRAMME	SUB-PRO-GRAMME	Key Output	Key Performance Indicator (KPI)	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Health Policy Standards and Regulations	Health Standards and Quality	School health services	Number of County Health Management Teams technically supported to implement school health initiatives	10	-	-10
		Health Professionals Regulatory Services	Percentage of health facilities inspected for compliance with professional norms and standards	25	13	-12
			Number of Health professional training institutions assessed for compliance with norms and standards of training	160	78	-82
			Number of previous unregulated health professionals registered	2,000	720	-1,280
		Health Professionals Management and Advisory Services	Number of health workers, Capacity built for Human Resource Health data management and national health accounts	150	50	-100
		Health Professionals (medical practitioners, dentists, and Community Oral Health Officers)	Number of Medical and Dental Officer Interns placed	1,240	1,277	37
		Regulatory services.				
		Health Professionals (Nurses) regulatory services	Number of nurses and midwives newly registered	6,600	7,122	522
		Health Professionals (Clinical Officers) regulatory services	Number of Clinical Officers trainees indexed	3,500	1,540	-1,960
		Public Health Professionals regulatory services	Number of Public Health Professionals licensed	3,900	1,484	-2,416
		Health Professionals (Counsellors and Psychologists) Regulatory Services	Number of counsellors and psychologists indexed	2,000	-	-2,000
	Health Policy and Regulations	Health policy, regulatory and quality assurance services.	Number of counties trained on e-QMH (Kenya Quality Model for Health) Standards	15	5	-10
		Strengthened community responses and systems	Percentage development of the Systems Readiness Index for CHPs	70	50	-20
General Administration, Planning and Support Services	General Administration and Human Resource management and development	General administration services	Number of Closed-Circuit Television Cameras installed	50	50	-
		Records Management Services	Percentage Digitalisation of Departmental Records	20	-	-20
		Human resources management services	Number of health care Professional interns engaged	6,484	6,278	-206
	Financing and planning	Planning and M&E services.	Number of officers trained on planning, budgeting and Monitoring and Evaluation	50	-	-50

PRO-GRAMME	SUB-PRO-GRAMME	Key Output	Key Performance Indicator (KPI)	Annual Target(s)	Achieved as of 31 st December 2025	Variance
			Number of monitoring and evaluations on capital projects carried out.	3	-	-3
			Number of surveys conducted	1	-	-1

Source: State Department for Public Health and Professional Standards

Analysis of non-financial performance indicated good progress towards achieving the annual service delivery targets set by the State Department for Public Health and Professional Standards. However, there were key performance areas that recorded nil output in the period under review, including school health services, records management services, health professionals (Counsellors and Psychologists), Regulatory services, and Planning and M&E services.

4.8.5 Projects Implementation for the State Department for Public Health and Professional Standards

Table 4.155 summarises some of the projects undertaken by the State Department for Public Health and Professional Standards in the year under review.

Table 4.155: State Department for Public Health and Professional Standards Projects Implementation

Project Name (a)	Project commence date (b)	Expected date of Completion (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage of Completion (%)
Special Global Fund Malaria Grant-NFM4	01/7/2024	30/6/27	GoK and Foreign	25,448	607	0	175	6
Building Resilience and Responsive Health System Project	01/7/2024	30/6/29	Foreign	27,735	1,100	52	65	0.23
Equipping of Laboratories and Classrooms at KMTC	04/3/2018	18/9/27	GoK	6,019	560	280	3,491	58
Construction of Tuition Blocks and Laboratories at KMTC	21/9/2021	30/6/27	GoK and Foreign	2,300	295	148	1,755	74
Procurement of Anti-TB Drugs not covered under the Global Fund TB Programme	13/8/14	30/6/27	GoK	10,678	300	150	2,178	20

Source: The State Department for Public Health and Professional Standards

4.9. National Security Sector

4.9.1 Introduction

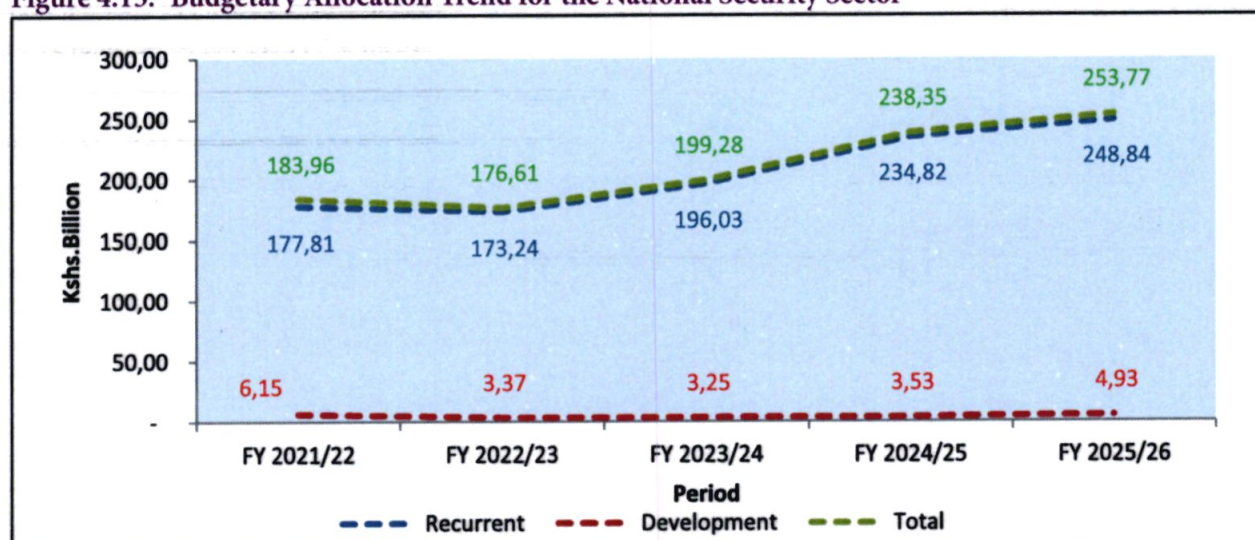
The National Security sector comprises the Ministry of Defence and the National Intelligence Service (NIS). The sector's mandate is to ensure the country's security against any threats emanating from within or outside the Kenyan borders, defend the country, and support the civil powers in maintaining peace and order.

4.9.2 Budget Performance for the National Security Sector

The budget for the National Security sector in FY 2025/2026 is Kshs.253.77 billion, compared to Kshs.238.36 billion allocated in FY 2024/2025. The allocation comprised Kshs.4.93 billion for development expenditure (2 per cent of the sector's budget) and Kshs.248.84 billion for recurrent expenditure (98 per cent of the sector's allocation). The Ministry of Defence gross estimates amount to Kshs.202.32 billion (78 per cent of the sector's allocation), while NIS amounts Kshs.51.45 billion (22 per cent of the sector's allocation). The growth in the budget allocation for the National Security sector is attributed to increased funding requirements for military modernisation, enhanced territorial defence capabilities, and strengthened intelligence-gathering operations.

Figure 4.15 below shows the budgetary allocation trend for the National Security sector from FY 2021/2022 to FY 2025/2026.

Figure 4.15: Budgetary Allocation Trend for the National Security Sector



Source: National Treasury

In the first six months of FY 2025/2026, total exchequer issues to the National Security sector were Kshs.126.57 billion, representing 52 per cent of the sector's net estimates. The Ministry of Defence received Kshs.90.15 billion, representing 47 per cent of the annual net estimates, while the NIS received Kshs.36.42 billion, representing 71 per cent of the recurrent net estimates.

Table 4.156 shows the National Security sector analysis of exchequer issues and expenditures in the first six months of FY 2025/2026.

Table 4.156: National Security Sector-Analysis of Exchequer Issues and Expenditure

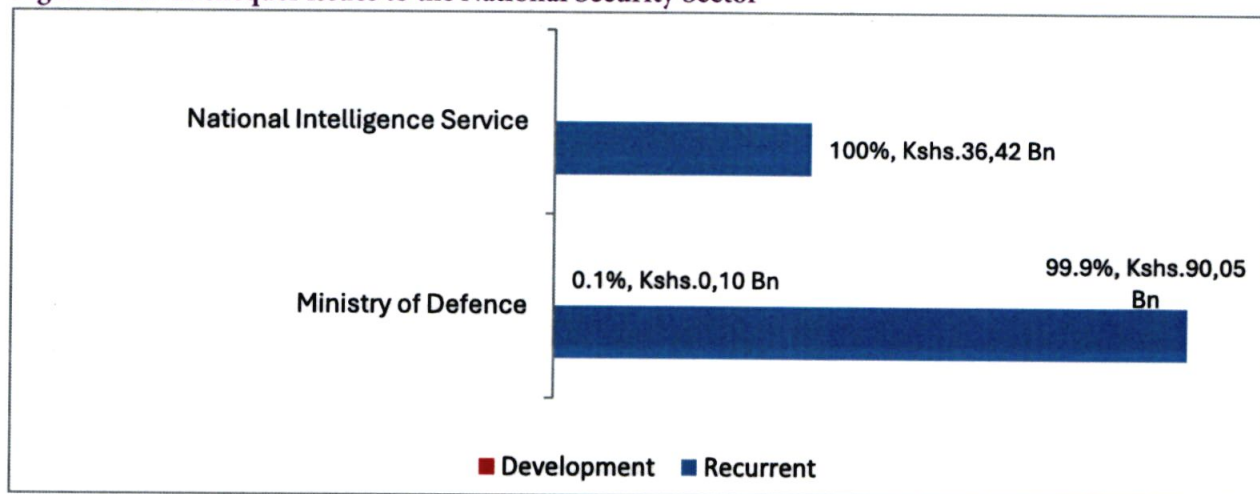
VOTE	Development (Kshs Bn)						Recurrent (Kshs Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Budget	Original budget	Original Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
Ministry of Defence	4.93	1.00	0.10	0.83	10	17	197.39	189.56	90.05	98.43	48	50
National Intelligence Service	-	-	-	-	-	-	51.45	51.45	36.42	35.47	71	69

VOTE	Development (Kshs Bn)						Recurrent (Kshs Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Budget	Original budget	Original Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
Total	4.93	1.00	0.10	0.83	10	17	248.84	241.01	126.47	133.90	52	54
Sector Summary												
				Original Gross budget	Original Net budget		Exchequer Issues	Expenditure	% of Exchequer to Original Net Budget	% of Expenditure to Original Gross Budget		
Development				4.93	1.00		0.10	0.83	10	17		
Recurrent				248.84	241.01		126.47	133.90	52	54		
Total				253.77	242.01		126.57	134.73	52	53		

Source: MDAs and National Treasury

Figure 4.16 summarises the exchequer issues to the National Security sector in the first six months of FY 2025/2026.

Figure 4.16: Exchequer issues to the National Security Sector



Source: National Treasury

The total expenditure for the National Security sector in the first six months of FY 2025/2026 amounted to Kshs.134.73 billion, representing 53 per cent of the gross estimates, compared to 52 per cent (Kshs.113.12 billion) recorded in the first six months of FY 2024/2025. The Ministry of Defence spent Kshs.98.43 billion on recurrent activities, representing 50 per cent of the annual gross estimates, compared to 49 per cent (Kshs.83.82 billion) recorded in a similar period FY 2024/2025 and Kshs.825.71 million on development activities, representing 17 per cent of the annual gross estimates, compared to 21 per cent (Kshs. 324.83 million) recorded in a similar period FY 2024/2025. The National Intelligence Service spent Kshs.35.47 billion on recurrent activities, accounting for 69 per cent of the annual gross estimates, compared to 63 per cent (Kshs.28.98 billion) recorded in the first half of FY 2024/2025.

4.9.3 The Ministry of Defence

The Ministry of Defence comprises the Kenya Army, Kenya Air Force, Kenya Navy, the Defence Forces Constabulary, and Civilian Staff. Its primary mandate is to defend and protect the sovereignty and territorial integ-

rity of the Republic of Kenya. Its secondary mandate includes assisting and cooperating with other authorities during emergencies or disasters, and restoring peace in any part of Kenya affected by unrest or instability, as directed. The Ministry is committed to defending and protecting the people and property of the Republic of Kenya against external threats and supporting civil authority as per the law.

4.9.3.1 Budget Performance by the Ministry of Defence

The budget allocation to the Ministry of Defence in FY 2025/2026 amounted to Kshs.202.32 billion, compared to Kshs.179.71 billion allocated in FY 2024/2025.

4.9.3.2 Ministry of Defence Programmes and Sub-Programme Performance

The budget allocation was to fund four programmes, namely, national defence, civil aid, national space management, general administration, planning, and support services. Table 4.157 shows the budget execution by programmes and sub-programmes in the first six months of FY 2025/2026.

Table 4.157: The Ministry for Defence Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Ab-sorption Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Devel-opment	Total	
National Defence	Defence Policy and Management	32,554.96	-	32,554.96	16,251.95	-	16,251.95	50
	Land Defence	71,963.60	-	71,963.60	35,925.37	-	35,925.37	50
	National Air Defence	44,548.89	-	44,548.89	22,239.51	-	22,239.51	50
	Territorial Waters Defence	22,274.45	-	22,274.45	11,119.76	-	11,119.76	50
	Military Modern-ization	13,650.00	4,734.00	18,384.00	7,686.33	725.71	8,412.05	46
Civil Aid	Civil Aid	335.00	-	335.00	4.29	-	4.29	1
National Space Management	National Space Man-agement	350.00	-	350.00	-	-	-	
General Adminis-tration, Planning and Support Services	Headquarters Ad-ministrative Services	2,847.50	-	2,847.50	1,363.45	-	1,363.45	48
	Defence Policy and Planning	25.06	-	25.06	10.78	-	10.78	43
	Defence Cooperation and Diplomacy	19.43	-	19.43	9.21	-	9.21	47
	Defence Financial Management & Oversight	27.75	-	27.75	8.60	-	8.60	31
Defence Industri-alization	Defence Industry	8,792.30	200.00	8,992.30	3,634.03	100.00	3,734.03	42
Total		197,388.95	4,934.00	202,322.95	98,428.28	825.71	99,253.99	49

Source: The National Treasury and Ministry of Defence

The Ministry of Defence recorded an overall absorption rate of 49 per cent in the first six months, with most programmes, including National, Land, Air, and Territorial Defence, achieving 50 per cent. National Space Management did not record expenditure.

4.9.3.3 Non-financial Performance by the Ministry of Defence

Table 4.158 presents the Ministry of Defence's Key Performance Indicator achievements for the first six months of FY 2025/2026.

Table 4.158: Non-Financial Performance by the Ministry of Defence

Programme	Sub Programme	Key Output	Key Performance Indicators	Annual Target	Achieved as of 31 st December 2025	Variance
National Defence	Defence Policy and Management	Policy and Strategic guidance provided	% Provision of policy and strategic guidance	100	100	-
			Number of Joint exercises conducted	6	2	-4
		Secure Multi-Agency Communication	Number of Network Subscribers Connected	3,000	2,517	-483
			Number of Base Transceiver Stations Built	30	-	-
	Land Defence	Land-based threats responded to	% of land-based threats responded to	100	100	-
	National Air Space Defence	National Air support provided	Number of flying hours	550	190	-360
	Territorial Water Defence	Sea-borne threats responded to	% of sea-borne threats responded to	100	100	-
	Defence Policy and Planning	Policies, Strategies, Plans developed, reviewed and implemented	No. of defence and affiliated policies, plans reviewed and developed	2	1	-1
		Monitoring and Evaluation Reports	Number of M&E Reports	4	2	-2
		Plans Developed/Reviewed	Number Plans Developed/Reviewed	2	2	-

Source: Ministry of Defence

4.9.4 The National Intelligence Service

The National Intelligence Service is tasked with National Security Intelligence.

4.9.4.1 Budget Performance by the National Intelligence Service

In FY 2025/2026, the National Intelligence Service was allocated Kshs.51.48 billion, compared to Kshs.58.65 billion in FY 2024/2025.

4.9.4.2 National Intelligence Service Programmes and Sub-Programme Performance

The budgetary allocation is to fund only one programme, namely, Security Intelligence. Table 4.159 shows the budget execution by programme and sub-programme in the first six months of FY 2025/2026.

Table 4.159: The National Intelligence Service Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Security Intelligence	Security Intelligence	51,447.23	-	51,447.23	35,472.58	-	35,472.58	69
	Total	51,447.23	-	51,447.23	35,472.58	-	35,472.58	69

Source: The National Treasury and National Intelligence Service

The expenditure on the National Intelligence Service programme stood at 69 per cent of its budget allocation, reflecting the timely implementation of the budget.

4.10. Public Administration and International Relations Sector

4.10.1 Introduction

The Public Administration and International Relations (PAIR) sector consists of twenty-three MDAs, namely The Executive Office of the President, Office of the Deputy President, Office of the Prime Cabinet Secretary, State Department for National Government Coordination, State Department for Parliamentary Affairs, State Department for Cabinet Affairs; State Department for Special Programmes; State House; State Department for Devolution; State Department of Economic Planning; State Department for Foreign Affairs; State Department for Diaspora Affairs; The National Treasury; State Department for Public Investments and Assets Management; State Department for Public Service; Parliamentary Service Commission; National Assembly; Parliamentary Joint Services; Senate; The Commission on Revenue Allocation (CRA); Public Service Commission; Salaries and Remuneration Commission; The Auditor General; The Controller of Budget, and The Commission on Administrative Justice (CAJ) together with affiliated SAGAs and entities.

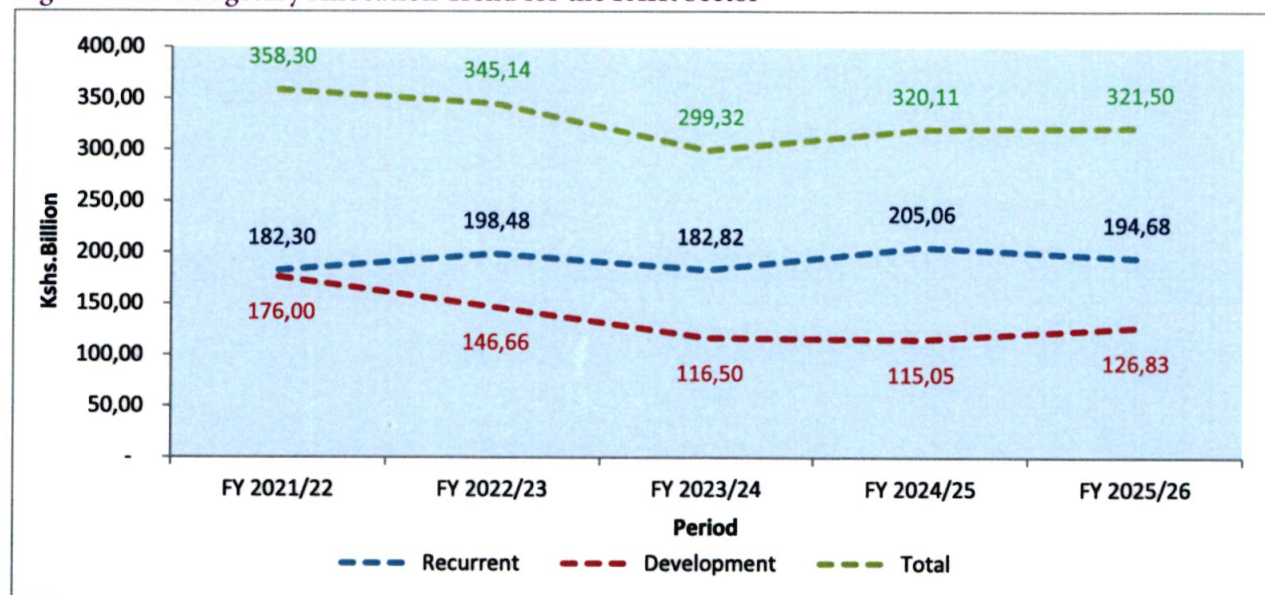
The Sector provides national leadership, oversight, and policy direction towards realising the country's development agenda. It promotes prudent public finance management and accountability in the Public Sector, coordinates national and sectoral development planning, and oversees an efficient and effective Public Service. It also coordinates Kenya's foreign policy and diaspora affairs, wage bill management, development of a sound legislative and regulatory framework, and enforces administrative justice and the right to information.

The sector has prioritised programmes and projects aligned with the Post-COVID-19 Economic Recovery Stimulus Programme (PC-ERS), the Bottom-Up Economic Transformation Agenda, and the Fourth Medium Term Plan of Kenya Vision 2030. Priority was also accorded to ongoing interventions supporting the "Big Four" agenda and the newly established institutions.

4.10.2 Budget Performance for the PAIR Sector

The budget allocation to PAIR in FY 2025/2026 amounted to Kshs.321.50 billion, compared to the Kshs.320.11 billion allocated in FY 2024/2025. This amount represents 7 per cent of the gross national budget of Kshs.4.69 trillion and 13 per cent of the MDAs' budget of Kshs.2.55 trillion. The allocation included Kshs.126.83 billion (39 per cent) for development activities and Kshs.194.68 billion (61 per cent) for recurrent expenditure. The National Treasury received the highest budgetary allocation of Kshs.106.88 billion (33 per cent of the Sector's budget), while the State Department for Cabinet Affairs had the lowest budgetary allocation of Kshs.0.23 billion (less than 1 per cent of the PAIR Sector's allocation). Figure 4.17 shows the budgetary allocation trends of the PAIR Sector from FY 2021/2022 to FY 2025/2026.

Figure 4.17: Budgetary Allocation Trend for the PAIR Sector

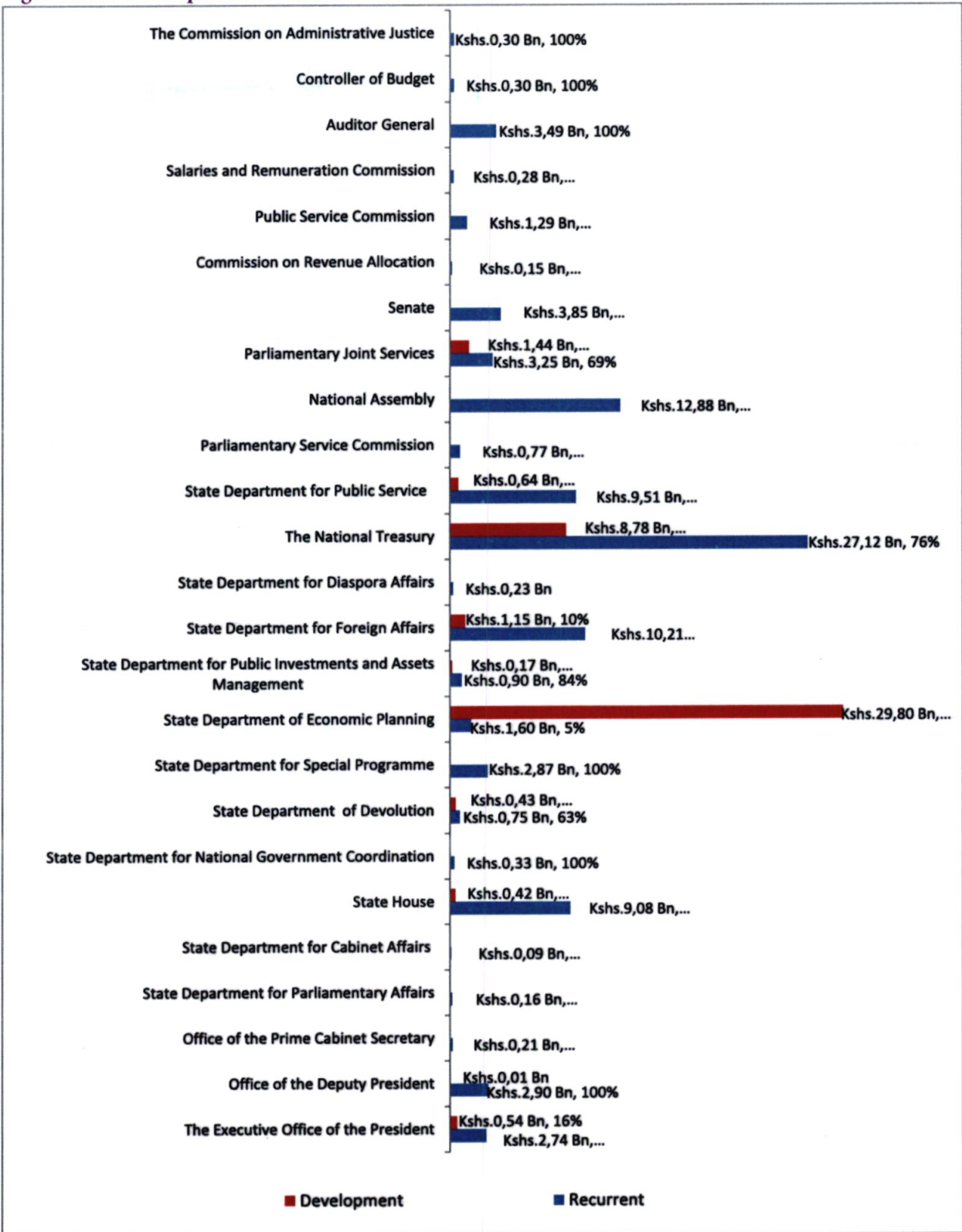


Source: National Treasury

The total exchequer issues to the PAIR Sector amounted to Kshs.138.62 billion, representing 48 per cent of the Sector's net estimates. This amount comprised Kshs.43.38 billion for development expenditure, representing 37 per cent of development net estimates, and Kshs.95.25 billion for recurrent activities, representing 55 per cent of recurrent net estimates.

In the first half of FY 2025/2026, Parliamentary Joint Services received the highest proportion of development exchequer issues to development net estimates at 92 per cent, while the State Department for Special Programme received the lowest at 3 per cent. The State Department for Special Programme recorded the highest proportion of recurrent exchequer issues to recurrent net estimates at 587 per cent, arising from additional funding under Article 223 of the Constitution for the purchase of essential food items for drought intervention in the Country. Conversely, the Parliamentary Service Commission recorded the lowest ratio of recurrent exchequer issues to recurrent net estimates at 27 per cent. Figure 4.18 shows the exchequer issues to the PAIR Sector in the first six months of FY 2025/2026.

Figure 4.18: Exchequer Issues to the PAIR Sector



Source: National Treasury

The total expenditure for the PAIR Sector amounted to Kshs.155.38 billion, representing 48 per cent of the gross estimates, compared to Kshs.127.68 billion (40 per cent) recorded in the first six months of FY2024/2025. This amount comprised Kshs.51.91 billion for the development budget representing an absorption rate of 41 per cent, compared to 8 per cent (Kshs.9.65 billion) recorded in the first six months of FY 2024/2025, and Kshs.103.47 billion for recurrent expenditure representing 53 per cent of the recurrent gross estimates, com-

pared to 57 per cent (Kshs.118.03 billion) recorded in a similar period of FY 2024/2025. Table 4.160 shows an analysis of exchequer issues and expenditure in the first six months of FY 2025/2026 for the PAIR Sector.

Table 4.160: PAIR Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Ex-chequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Ex-chequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
The Executive Office of the President	1.03	1.03	0.54	0.49	52	47	4.54	4.52	2.74	2.68	61	59
Office of the Deputy President	0.10	0.10	0.01	0.02	7	20	2.97	2.97	2.90	2.70	98	91
Office of the Prime Cabinet Secretary	-	-	-	-	-	-	0.36	0.36	0.21	0.22	58	60
State Department for Parliamentary Affairs	-	-	-	-	-	-	0.36	0.36	0.16	0.16	45	44
State Department for Cabinet Affairs	-	-	-	-	-	-	0.23	0.23	0.09	0.09	38	38
State House	0.89	0.89	0.42	0.47	47	53	7.68	7.68	9.08	7.12	118	93
State Department for National Government Coordination	0.02	0.02	-	-	-		1.02	1.02	0.33	0.37	32	36
State Department of Devolution	15.92	15.92	0.43	0.25	3	2	1.33	1.33	0.75	0.73	56	55
State Department for Special Programmes	0.17	0.17	-	0.08	-	50	0.49	0.49	2.87	3.20	587	656
State Department of Economic Planning	59.36	59.30	29.80	29.80	50	50	3.68	3.39	1.60	1.66	47	45
State Department for Public Investments and Assets Management	0.74	0.74	0.17	0.35	23	47	3.17	2.83	0.90	1.05	32	33
State Department for Foreign Affairs	2.35	2.35	1.15	-	49	-	23.02	22.73	10.21	12.03	45	52
State Department for Diaspora Affairs	-	-	-	-	-	-	0.72	0.72	0.23	0.32	33	44
The National Treasury	42.50	33.06	8.78	18.30	27	43	64.38	48.50	27.12	32.23	56	50
State Department for Public Service	1.86	1.51	0.64	0.64	42	34	19.75	16.80	9.51	10.82	57	55
Parliamentary Service Commission	-	-	-	-	-	-	2.84	2.84	0.77	1.38	27	49

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
National Assembly	-	-	-	-	-	-	28.57	28.57	12.88	13.07	45	46
Parliamentary Joint Services	1.57	1.57	1.44	1.49	92	95	6.82	6.79	3.25	3.19	48	47
Senate	-	-	-	-	-	-	8.20	8.20	3.85	4.01	47	49
The Commission on Revenue Allocation	-	-	-	-	-	-	0.37	0.37	0.15	0.16	41	42
Public Service Commission	-	-	-	-	-	-	3.56	3.55	1.29	1.31	36	37
Salaries and Remuneration Commission	-	-	-	-	-	-	0.75	0.75	0.28	0.33	37	44
Auditor General	0.33	0.33	-	0.02	-	6	8.36	7.95	3.49	3.95	44	47
Controller of Budget	-	-	-	-	-	-	0.83	0.83	0.30	0.39	36	47
The Commission on Administrative Justice	-	-	-	-	-	-	0.67	0.67	0.30	0.30	44	45
Total	126.83	116.98	43.38	51.91	37	41	194.68	174.46	95.25	103.47	55	53
Sector Summary												
	Gross Estimates (Kshs. Bn)		Net Estimates (Kshs. Bn)		Exchequer Issues (Kshs. Bn)		Expenditure (Kshs. Bn)		% of Exchequer to Net Estimates (Kshs. Bn)		% of Expenditure to Gross Estimates (Kshs. Bn)	
Development	126.83		116.98		43.38		51.91		37		41	
Recurrent	194.68		174.46		95.25		103.47		55		53	
Total	321.50		291.45		138.62		155.38		48		48	

Source: MDAs and National Treasury

The State Department for Special Programmes and the State Department of Economic Planning recorded the highest absorption of development budget at 50 per cent respectively, while the State Department for Devolution recorded the lowest percentage of development expenditure to gross development estimates at 2 per cent. Conversely, the State Department for Special Programme recorded the highest recurrent expenditure to gross estimates at 656 per cent, arising from additional funding under Article 223 of the Constitution for the purchase of essential food items for drought intervention in the Country, while the Public Service Commission recorded the lowest absorption of recurrent budget at 37 per cent.

4.10.3 The Executive Office of the President

The Executive Office of the President promotes the provision of overall policy direction, leadership, oversight, and government coordination towards realising the national development agenda.

4.10.3.1 Budget Performance by The Executive Office of the President

The budget allocation to the Executive Office of the President in FY 2025/2026 amounted to Kshs.5.57 billion, compared to Kshs.4.62 billion allocated in FY 2024/2025.

4.10.3.2 The Executive Office of the President Programmes and Sub-Programme Performance

The budget allocation was to fund four programmes. Table 4.161 shows budget execution by programmes and sub-programmes under the Executive Office of the President in the first six months of FY 2025/2026.

Table 4.161: The Executive Office of the President Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Government Printing Services	Government Printing Services	767.60	300.00	1,067.60	294.92	-	294.92	28
General Administration, Planning and Support Services	General Administration, Planning and Support Services	1,789.13	480.00	2,269.13	1,606.25	394.95	2,001.20	88
Government Advisory Services	Power of Mercy Advisory Services	39.10	-	39.10	3.76	-	3.76	10
	Counter Terrorism Services	450.00	185.00	635.00	225.00	92.50	317.50	50
	Advisory Services on Economic and Social Affairs	-	-	-	0.90	-	0.90	-
	Strategic Policy Advisory Services	198.99	-	198.99	74.35	-	74.35	37
	Public Entities Oversight entities	378.59	-	378.59	124.69	-	124.69	33
Leadership and Coordination Services	Leadership and Coordination Services	911.89	69.00	980.90	349.09	-	349.09	36
Total		4,535.30	1,034.00	5,569.31	2,678.96	487.45	3,166.42	57

Source: Executive Office of the President

The analysis revealed varying absorption rates across the sub-programmes, with an overall rate of 57 per cent.

4.10.3.3 Non-financial Performance by The Executive Office of the President

Table 4.162 presents the achievements of the Executive Office of the President's key performance indicators in the first six months of FY 2025/2026.

Table 4.162: Non-Financial Performance by the Executive Office of the President

Programme	Sub Programme	Key Output	Key Performance Indicators	Annual Target	Achieved as of 31 st December 2025	Variance
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Government Policy/Executive Orders/Directives/Proclamations transmitted to MDAs	% transmission	100	100	-
		ICT services provided	No. of digitalized services	3	2	-1
		Bi-weekly press statements issued on strategic communication for the National Government	No. of pressers issued	24	23	-1
		Periodic government communications in times of Crisis, Emergency and Risk (CER) situations issued	% of CER covered	100	100	-
		Climate change and adaptation measures undertaken	No. of trees planted	50,000,000	354,193	49,645,807
Government Printing Services	Government Printing Services	Government Printing Services	% orders processed within 7 days	100	98	-2
			No. of equipment acquired	5	-	-5
			No. of sections refurbished	2	-	-2
Leadership and Co-ordination of Government Services	Leadership and Coordination	Advisory on public service reforms and re-engineering services	% level of advisory	100	100	-
		Kenya - Uganda boundary reaffirmed	Number of Kilometres reaffirmed.	50	-	-50
		Kenya - Tanzania boundary reaffirmed	No. of Kilometres of reaffirmed boundary line	100	120	20

Source: Executive Office of the President

On the sub-programme Climate change and adaptation measures undertaken, there was a low performance of 1 per cent on planting trees, and slow actions on the activities under the Government Printing Services Sub-programme.

4.10.3.4 Projects Implementation Status for The Executive Office of the President

Table 4.163 summarises high expenditure projects undertaken by the Executive Office of the President.

Table 4.163: The Executive Office of the President Project Implementation Status

Project Name(a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Total Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative project expenditure as of 31 st December 2025 (Kshs. Million) (h)	Per cent-age (%) of Completion
General Works-Refurbishment of Harambee House Main	Jul 1, 2015	30 June 2026	GOK	336.50	15.00	-	118.10	35
National Fund for the disabled of Kenya	Jul 1, 2016	30 June 2027	GOK	3,240.90	225.00	225.00	2,435.80	75
Directorate of Resource Survey & Remote Sensing	Jul 1, 2019	30 June 2027	GOK	1,091.00	34.50	9.95	247.00	22
Modernization of Press & Refurbishment of Buildings at GP	Jul 1, 2013	30 June 2028	GOK	12,512.00	150.00	-	981.70	8
Kenya - EU Partnership on National Strategy to Counter terrorism	FEB 1,2025	31 January 2029	Foreign	697.40	92.50	92.50	92.50	13

Source: The Executive Office of the President

Analysis of the project's implementation under the Executive Office of the President showed that the refurbishment of Harambee House Main (35 per cent complete), with a completion date of June 2026 was advancing towards timeline overrun, while Modernisation of Press & Refurbishment of Buildings project at Government Press had recorded minimal progress (8 per cent completion rate) despite the project commencing in 2013 with a target completion date of three years.

4.10.4 The Office of the Deputy President

The Office of the Deputy President is in charge of Coordinating and supervising the implementation of government policies, plans, programmes, and projects.

4.10.4.1 Budget Performance by the Office of the Deputy President

The gross budget allocation to the Office of the Deputy President in FY 2025/2026 amounted to Kshs.3.07 billion, compared to Kshs.3.22 billion allocated in FY 2024/2025.

4.10.4.2 Office of the Deputy President Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.164 shows budget execution by programme and sub-programmes under the Office of the Deputy President in the first six months of FY 2025/2026.

Table 4.164: The Office of the Deputy President Programme and Sub-Programme Performance

Pro-grammes	Sub-Pro-grammes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Deputy President Services	General Ad-ministration, Planning and Support	654.24	100.00	754.24	414.85	20.06	434.91	58
	Coordination and Supervision	2,243.00	-	2,243.00	2,243.96	-	2,243.96	100
	Office of the Spouse of the Deputy Presi-dent	-	-	-	44.52	-	44.52	-
	Government Strategic Priority Intervention	74.89	-	74.89	-	-	-	-
Total		2,972.13	100.00	3,072.13	2,703.33	20.06	2,723.38	89

Source: The Office of the Deputy President

Analysis of the Office of the Deputy President's programme and sub-programmes performance showed varied fund utilization and absorption rates. The Coordination and Supervision sub-programme fully depleted its budget, at 100 per cent absorption rate. The Office of the Spouse of the Deputy President had no budget allocation in the period under review, but incurred expenditure of Kshs.44.52 million.

4.10.4.3 Non-financial Performance by the Office of the Deputy President

The achievements against Key Performance Indicators of the Office of the Deputy President in the first six months of FY 2025/2026 is presented in Table 4.165.

Table 4.165: Non-Financial Performance by the Office of the Deputy President

Programme	Sub-Pro-grammes	Key Output	Key Performance Indi-cators	Annual Target(s)	Actual as of 31 st De-cember 2025	Variance
Deputy President Services	General Administration, Planning and Support Services	ODP strategic meetings organized and coordinated	No. of Reports on decisions implemented	4	2	-2
	Coordination and Supervision	H.E. the Deputy President's domestic and foreign engagements coordinated.	% of domestic and foreign engagements coordinated.	100	100	-
		Strategic policy advisories aligned to the overall strategic direction of government priorities to enhance decision-making provided	Number of policy advisories	20	9	-11
	Government Strategic Priorities and Interventions	Intergovernmental Budget & Economic Council meetings coordinated	Number of council meetings convened	4	1	-3
			Number of progress reports on resolutions implemented	4	1	-3

Programme	Sub-Programmes	Key Output	Key Performance Indicators	Annual Target(s)	Actual as of 31 st December 2025	Variance
		Consultative fora on Development Partners-funded programs and projects conducted	Number of Forums	2	1	-1
		Implementation of donor-funded projects and programmes across MDAs tracked and reported	Number of progress reports	4	3	-1
		Multi-stakeholder forums/ engagements with MDAs and other actors on coffee value chain interventions conducted.	No. of consultative Forums	4	-	-4
		Implementation of NEDI programs/projects tracked and reported	No. of M&E reports	1	1	-

Source: The Office of the Deputy President

Analysis shows a sharp contrast in performance between sub-programmes. All the domestic and foreign engagements for H.E the Deputy President were coordinated, achieving 100 per cent of the target, while Consultative forums with MDAs and other actors on coffee value chain interventions (target of 4 engagements) was yet to record any output in the first six months of FY 2025/2026.

4.10.5 The Office of the Prime Cabinet Secretary

The Office of the Prime Cabinet Secretary assists the President and Deputy President in effectively coordinating and overseeing the formulation and implementation of national government policies, legislations, programmes, and projects to foster equitable and sustainable development.

4.10.5.1 Budget Performance by the Office of the Prime Cabinet Secretary

The budget allocation to the Office of the Prime Cabinet Secretary in FY 2025/2026 amounted to Kshs.356.64 million, compared to Kshs.958.15 million allocated in FY 2024/2025.

4.10.5.2 Office of the Prime Cabinet Secretary Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programmes. Table 4.166 shows budget execution by programme and sub-programme under the Office of the Prime Cabinet Secretary in the first six months of FY 2025/2026.

Table 4.166: The Office of the Prime Cabinet Secretary Programme and Sub-Programme Performance

Programme	Sub-Programme	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Government Coordination and Supervision	Coordination and Supervision Services	356.64	-	356.64	215.45	-	215.45	60
Total		356.64	-	356.64	215.45	-	215.45	60

Source: The Office of the Prime Cabinet Secretary

Analysis of programme and sub-programme performance for the Office of the Prime Cabinet Secretary revealed that the Coordination and Supervision Services sub-programme had a budget absorption rate of 60 per cent, which exceeded the period’s target of 50 per cent, assuming linear budget utilization.

4.10.5.3 Non-financial Performance by the Office of the Prime Cabinet Secretary

The achievements against Key Performance Indicators of the Office of the Prime Cabinet Secretary in the first six months of FY 2025/2026 are presented in Table 4.167.

Table 4.167: Non-Financial Performance by the Office of the Prime Cabinet Secretary

Programme	Sub-Pro-gramme	Key Output	Key Performance Indi-cator	Annual Tar-get(s)	Achieved as of 31 st December 2025	Variance
Government coordination and Supervi-sion	Coordination and Supervi-sion Services	PCS is fully facili-tated to execute the mandate	% level of facilitation	100	100	-
		The National Del-velopment Implemen-tation Committee convened	Number of NDIC meet-ings held	4	1	-3
		Collaboration frame-work with MDAs and potential partners developed	Number of MoUs signed	12	3	-9

Source: The Office of the Prime Cabinet Secretary

In the first six months of FY2025/2026, the Government Coordination and Supervision Programme achieved full facilitation of PCS at 100 per cent, indicating adequate operational support. However, suboptimal perfor-mance was recorded in convening National Development Implementation Committee meetings (only 1 meet-ing held out of the target of 4 meetings) and developing and signing MoUs with MDAs and partners (3 collab-orative frameworks developed out of the annual target of 12 frameworks).

4.10.6 The State Department for Parliamentary Affairs

The State Department for Parliamentary Affairs promotes the Coordination of the National Government’s leg-islative agenda across all Ministries and State Departments in consultation with and for transmission to the Party/Coalition Leaders in Parliament.

4.10.6.1 Budget Performance by the State Department for Parliamentary Affairs

The budget allocation to the State Department for Parliamentary Affairs in FY 2025/2026 amounted to Kshs.363.51 million, compared to Kshs.322.92 million allocated in FY 2024/2025.

4.10.6.2 State Department for Parliamentary Affairs Programmes and Sub-Programme Perfor-mance

The budget allocation was to fund three programmes. Table 4.168 shows budget execution by programmes and sub-programmes under the State Department for Parliamentary Affairs in the first six months of FY 2025/2026

Table 4.168: The State Department for Parliamentary Affairs Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Parliamentary Liaison and Legislative Affairs	Parliamentary Liaison Affairs	34.36	-	34.36	17.27	-	17.27	50
	Legislative Coordination Services	33.01	-	33.01	15.21	-	15.21	46
Policy Coordination and Strategy	Policy Coordination Services	46.22	-	46.22	19.92	-	19.92	43
	Policy Advisory Services	28.29	-	28.29	13.62	-	13.62	48
General Administration, Planning and Support Services	Administrative Services	221.63	-	221.63	93.69	-	93.69	42
Total		363.51	-	363.51	159.71	-	159.71	44

Source: The State Department for Parliamentary Affairs

Overall, the State Department for Parliamentary Affairs' performance recorded an absorption rate of 44 per cent of the budget, with Parliamentary Liaison Affairs sub-programme recording the highest absorption rate of 50 per cent, while Administrative Services sub-programmes recorded the lowest absorption rate at 42 per cent.

4.10.6.3 Non-financial Performance by the State Department for Parliamentary Affairs

Table 4.169 presents the achievements of the State Department for Parliamentary Affairs' key performance indicators in the first six months of FY 2025/2026.

Table 4.169: Non-Financial Performance by the State Department for Parliamentary Affairs

Pro-gramme	Sub-Programme	Key Output	Key Performance Indicators	Annual Targets	Achieved as of 31 st December 2025	Variance
Parliamentary Liaison and Legislative Affairs	Parliamentary Liaison Services	Parliamentary Liaison Services	Number of MDAs' capacity built on Parliamentary Liaison	52	-	-52
			Number of status reports on Parliamentary Resolutions and executive undertakings to Parliament	4	2	-2
			Number of reports on Government business in Parliament to the Cabinet	3	2	-1
Policy Coordination and Strategy	Policy Coordination Services	Policy Coordination Services	% Completion of Policy Module LATIS	100	80	-20
			% of proposed policies reviewed	100	100	-
			Number of MDAs' capacity built	20	4	-16
			Number of Advisory Reports	2	-	-2

Source: State Department for Parliamentary Affairs

In the first half of FY2025/2026, the Parliamentary Liaison and Legislative Affairs Programme recorded mixed performance. All the proposed Government policies were reviewed (100 per cent achieved), while key perfor-

mance areas with no output included the preparation of advisory reports and capacity-building of MDAs on Parliamentary Liaison.

4.10.7 The State Department for National Government Coordination

The State Department for National Government Coordination supervises high-impact National Government programmes, policies, and projects, and coordinates the Government’s Legislative Agenda.

4.10.7.1 Budget Performance by the State Department for National Government Coordination

The budget allocation to the State Department for National Government Coordination in FY 2025/2026 amounted to Kshs.1.04 billion. There was no budget allocation in FY 2024/2025 since it was a newly created State Department.

4.10.7.2 State Department for National Government Coordination Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.170 shows budget execution by programme and sub-programmes under the State Department for National Government Coordination in the first six months of FY 2025/2026.

Table 4.170: The State Department for National Government Coordination Programme and Sub-Programme Performance

Programmes	Sub-Pro-grammes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Government Coordination and Supervi-sion	Coordination and Supervision Services	470.99	22.00	492.99	156.38	-	156.38	32
	Administration and Support Services	551.35	-	551.35	214.91	-	214.91	39
Total		1,022.34	22.00	1,044.34	371.29	-	371.29	36

Source: The State Department for National Government Coordination

The programmes and sub-programmes analysis revealed below average performance by the State Department for National Government Coordination, with an overall budget absorption rate of 36 per cent, compared to the period’s expected target of 50 per cent.

4.10.7.3 Non-financial Performance by the State Department for National Government Coordination

The achievements against Key Performance Indicators of the State Department for National Government Co-ordination in the first six months of FY 2025/2026 are presented in Table 4.171.

Table 4.171: Non-Financial Performance by the State Department for National Government Coordination

Programme	SUB- Programme	Key Output	Key Performance Indicator	Annual Target	Achieved as of 31 st December 2025	Variance
Government Coordination and Supervision	Coordination and Supervision Services	Coordination Services	% Implementation of coordination services	100	100	-
			Number of National Government policy progress reports	4	2	-2
		Planning, monitoring, Evaluation and Services	Number of Monitoring and Evaluation Reports	4	2	-2
			% Level automation of the Performance Contract (PC) processes	85	-	-85
			Number of PCs aligned to the government priorities	477	486	9
			Number of Mid-Year Performance evaluations (MDAs)	477	422	-55
		National Cohesion Services	Number of intercommunity exchange visits conducted for stakeholders	4	-	-4

Source: The State Department for National Government Coordination

The State Department for National Coordination recorded remarkable progress in realizing the annual targets in the first half of FY2025/2026. However, intercommunity exchange visits (target of 4 visits) and automation of performance contracting processes (a target of 85 per cent) were lagging behind as no output had been registered.

4.10.8 The State Department for Cabinet Affairs

The State Department for Cabinet Affairs Oversees and coordinates Cabinet Committees Meetings and Implementation of Cabinet decisions across all Ministries and State Departments.

4.10.8.1 Budget Performance by the State Department for Cabinet Affairs

The budget allocation to the State Department for Cabinet Affairs in FY 2025/2026 amounted to Kshs.228.72 million, compared to Kshs.221.71 million allocated in FY 2024/2025.

4.10.8.2 State Department for Cabinet Affairs Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.172 shows budget execution by programme and sub-programmes under the State Department for Cabinet Affairs in the first six months of FY 2025/2026.

Table 4.172: The State Department for Cabinet Affairs Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Cabinet Affairs Delivery	Cabinet Decision and Presidential Directives	44.58	-	44.58	20.90	-	20.90	47
	Coordination of Development Partners and Implementation of Special Government Initiatives	11.86	-	11.86	3.97	-	3.97	33
	Public Sector Reforms	24.64	-	24.64	8.93	-	8.93	36
	General Administration, Planning and Support Services	147.64	-	147.64	53.72	-	53.72	36
Total		228.72	-	228.72	87.53	-	87.53	38

Source: The State Department for Cabinet Affairs

Analysis of the programme and sub-programme performance revealed low absorption rates across different initiatives under the State Department for Cabinet Affairs, recording an overall absorption of 38 cent.

4.10.8.3 Non-financial Performance by the State Department for Cabinet Affairs

The achievements against Key Performance Indicators of the State Department for Cabinet Affairs in the first six months of FY 2025/2026 are presented in Table 4.173.

Table 4.173: Non-Financial Performance by the State Department for Cabinet Affairs

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Cabinet Affairs Services	Cabinet Decisions and Presidential Directives Delivery	Executive Decisions Delivery Service	% level of completion of GDMIS developed and maintained	100	20	-80
			Bi-annual and Annual Implementation status reports for Cabinet Decisions and Presidential Directives prepared	2	-	-2
			Implementation guidelines and Collaboration framework for Cabinet Decisions and Presidential Directives	1	-	-1
	Coordination of Programmes and Projects of Special Government Initiative	Special Government Initiatives (SGIs)	Implementation of SGIs monitored, evaluated, and reported to the cabinet	4	2	-2
			Annual National Special Government Initiative status report	1	-	-1

Source: The State Department for Cabinet Affairs

During the period under review, the Cabinet Affairs Services Programme recorded slow progress in service delivery, with only 20 per cent of GDMIS developed against a 100 per cent target. No output was recorded in preparation of the implementation status report of Cabinet Decisions and Presidential Directives (target of 2 reports), development of implementation guidelines and collaboration framework for Cabinet decisions and Presidential directives (target of 1 guideline), and developing the Annual National Special Government Initiative status report (target of 1 report).

4.10.9 The State Department for Special Programmes

The State Department for Special Programmes is responsible for implementing policies for vulnerable groups, coordinating Government initiatives, and managing disaster response and relief efforts.

4.10.9.1 Budget Performance by the State Department for Special Programmes

The budget allocation to the State Department for Special Programmes in FY 2025/2026 amounted to Kshs.653.69 million. There was no budget allocation in FY 2024/2025 since it was a newly created State Department.

4.10.9.2 Programme and Sub-programme Performance of the State Department for Special Programmes

The budget allocation was to fund one programme. Table 4.174 shows budget execution by programme and sub-programmes under the State Department for Special Programmes in the first six months of FY 2025/2026.

Table 4.174: Programme and Sub-Programme Performance of the State Department for Special Programmes

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Accelerated ASALs Development	Drought Management	44.19	165.60	209.79	59.92	82.80	142.72	68
	Relief, Rehabilitation, and Recovery Services	287.31	-	287.31	3,122.94	-	3,122.94	1,087
	Administrative Services	156.58	-	156.58	19.94	-	19.94	13
Total		488.08	165.60	653.69	3,202.80	82.80	3,285.60	503

Source: The State Department for Special Programmes

The Accelerated ASAL Development Programme recorded an overall absorption rate of 503 per cent, with the Relief, Rehabilitation, and Recovery Services sub-programme surpassing its budget by 987 per cent. This was attributed to additional funding from the Consolidated Fund of Kshs.2.74 billion under Article 223 of the Constitution to the State Department for Special Programmes to purchase food items for drought intervention in the Country.

4.10.9.3 Non-financial Performance by the State Department for Special Programmes

The achievements against Key Performance Indicators of the State Department for Special Programmes in the first six months of FY 2025/2026 are presented in Table 4.175.

Table 4.175: Non-Financial Performance by the State Department for Special Programmes

Programme	Sub-Programmes	Key Output	Key Performance Indicator (KPI)	Annual Target	Achieved as of 31 st December, 2025	Variance
Disaster Risk Management	Relief, Rehabilitation and Recovery Services	Relief and Rehabilitation	Number of households supported with relief food	2,000,000.00	628,348	-1,371,652
			Number of households receiving non-food items	500,000	219,562	-280,438

Programme	Sub-Programmes	Key Output	Key Performance Indicator (KPI)	Annual Target	Achieved as of 31 st December, 2025	Variance
	Disaster Risk Reduction Services	Disaster Response Coordination Services	% Completion of RAMIS	100	60	-40
			% of disaster response coordinated	100.00	100	-
			Number of Counties assessed on disaster preparedness	23	23	-
			% of affected families/entities supported post-disaster	100	100	-
		Disaster Management Services	Number of ward drought contingency plans produced to inform response plans	81	7	-74
			Number of sector-specific drought response interventions funded	175.00	4.00	-171
			Number of drought coordination forums held (national/ county level)	130	16	-114
	General Administration and Support Services	Improved Service Delivery	% Staff Appraised on PAS	100	-	-
			Number of MTEF budget reports prepared	3	3	-
			No. of Budget Implementation Reports prepared	4	2	-2
			Number of Strategic plans developed/reviewed	1	-	-1
			Number of monitoring and evaluation reports produced	4	2	-2

Source: The State Department for Special Programmes

Despite the State Department receiving additional funding from the Consolidated Fund amounting to Kshs.2.74 billion under Article 223 of the Constitution to purchase food items for drought intervention in the Country, the number of households supported with relief food was below target at 31 per cent (only 628,348 households were supported against a target of 2 million households).

4.10.10 The State House

The State House's key role is to support the President in achieving his Constitutional responsibilities.

4.10.10.1 Budget Performance by the State House

The budget allocation to the State House in FY 2025/2026 amounted to Kshs.8.58 billion, compared to Kshs.12.07 billion allocated in FY 2024/2025.

4.10.10.2 State House Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.176 shows budget execution by programme and sub-programmes under the State House in the first six months of FY 2025/2026.

Table 4.176: The State House Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State House Affairs	Coordination of State House Functions	7,231.39	894.91	8,126.30	6,971.67	474.30	7,445.97	92
	Administration of statutory Benefits for the retired Presidents and Deputy Presidents	452.61	-	452.61	149.40	-	149.40	33
Total		7,684.00	894.91	8,578.91	7,121.07	474.30	7,595.37	89

Source: The State House

The analysis indicates that the State House recorded a strong performance, achieving an overall absorption rate of 89 per cent, occasioned by access to additional funding of Kshs.2 billion under Article 223 of the Constitution to cater for other operating expenses.

4.10.10.3 Non-financial Performance by the State House

The achievements against Key Performance Indicators of the State House in the first six months of FY 2025/2026 are presented in Table 4.177.

Table 4.177: Non-Financial Performance by the State House

Sub-Programme	Key Output	Key Performance Indicators	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Coordination of State House Functions	The President facilitated to execution of the constitutional mandate	% level of operations, activities and programmes facilitated	100	100	-
	National day celebrations facilitated	No. of National celebrations facilitated	3	3	-
	Cabinet business	% Level of facilitation	100	-	-
	The President facilitated to execution of the constitutional mandate	% level of operations, activities and programmes facilitated	100	100	-
	The President facilitated to execution of the constitutional mandate	% level of operations, activities and programmes facilitated	100	100	-
	The President facilitated to execution of the constitutional mandate	% level of operations, activities and programmes facilitated	100	100	-
	President's functions and events covered	% level of coverage	100	100	-
	Social media accounts maintained and updated	% of State House Presidential social media accounts maintained and updated	100	100	-

Sub-Programme	Key Output	Key Performance Indicators	Annual Target(s)	Achieved as of 31 st December 2025	Variance
	Media Content developed and disseminated	No. of documentaries on BETA priorities produced and aired	18	9	-9
	Monthly stakeholder engagement conducted	Number of stakeholder engagement forums	8	4	-4
	Monthly press briefings conducted	No. of monthly press briefings	12	6	-6
	Statutory benefits for the Retired Presidents, Vice Presidents, and designated State Officers Administered.	% level of compliance with the Statutory Benefits Acts.	100	100	-

Source: The State House

Non-financial performance analysis indicated impressive progress in actualizing the set annual targets for service delivery substantially in all key performance areas.

4.10.10.4 Projects Implementation Status for the State House

Table 4.178 summarises the projects undertaken by the State House.

Table 4.178: State House Projects Implementation Status

Project Name (a)	Project Commence-ment Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimat-ed Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expendi-ture in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumula-tive Expen-diture as at 31st December 2025 (Kshs. Million) (h)	Per cent-age (%) of Completion
Refurbishment of Buildings-Nairobi State House	1 Jul 2015	30 Jun 2027	GoK	1,772.74	449.71	357.59	1,133.34	64
Purchase of Specialised Plant, Equipment & Machinery	1 Jul 2015	30 Jun 2027	GoK	422.36	31.00	15.13	199.00	47
Refurbishment of Buildings at Eldoret State Lodge	1 Jul 2016	30 Jun 2027	GoK	926.60	60.15	30.08	47.10	5
Refurbishment of Buildings at Sagana State Lodge	1 Jul 2016	30 Jun 2027	GoK	388.76	15.00	10.14	106.91	27
Refurbishment of Fence and Main House at Mombasa State House	1 Jul 2016	30 Jun 2027	GoK	1,386.41	42.50	41.25	418.18	30
Refurbishment of buildings at Nakuru State House	1 Jul 2015	30 Jun 2027	GoK	1,188.15	25.00	11.40	424.44	36
Refurbishments of Buildings at Kisumu State Lodge	1 Jul 2015	30 Jun 2027	GoK	245.14	24.05	2.06	35.31	14

Project Name (a)	Project Commence-ment Date (b)	Expected date of Com-pletion (c)	Source of Funds (d)	Estimat-ed Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expendi-ture in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumula-tive Expen-diture as at 31st December 2025 (Kshs. Million) (h)	Per cent-age (%) of Com-pletion
Refurbishment of Buildings at Ka-kamega State Lodge	1 Jul 2015	30 Jun 2027	GoK	265.26	25.00	3.98	52.93	20
The Mechanical Garage	1 Jul 2020	30 Jun 2027	GoK	428.56	10.00	2.67	5.64	1
Refurbishment of Kisii State Lodge	1 Jul 2019	30 Jun 2027	GoK	795.75	12.50	-	15.96	2

Source: The State House

Analysis of the State House project implementation status revealed different levels of completion rates, with the lowest recording 1 per cent (the Mechanical Garage). Refurbishment of Buildings at Kakamega State Lodge, which started in 2015, is merely 2 per cent complete. The delays highlight the critical need for strategic planning and prioritization to ensure timely project completion.

4.10.11 The State Department for Devolution

The State Department of Devolution Coordinates management of devolution, promotes harmonious intergov-ernmental relations, builds capacity, and provides technical assistance to County Governments for effective service delivery in a devolved system of government.

4.10.11.1 Budget Performance by the State Department for Devolution

The budgetary allocation to the State Department for Devolution in FY 2025/2026 amounted to Kshs.17.25 billion, compared to Kshs.3.13 billion allocated in FY 2024/2025.

4.10.11.2 State Department for Devolution Programmes and Sub-Programme Performance

The budget allocation was to fund one programmes. Table 4.179 shows budget execution by programmes and sub-programmes under the State Department of Devolution in the first six months of FY 2025/2026.

Table 4.179: The State Department for Devolution Programme and Sub-Programme Performance

Programmes	Sub-pro-grammes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Develop-ment	Total	
Devolution Ser-vices	Management of devolution affairs	48.12	-	48.12	22.74	-	22.74	47
	Intergovernmen-tal Relations	803.58	30.00	833.58	443.63	15.00	458.63	55

Programmes	Sub-programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
	Capacity Building and Civic Education	68.94	15,885.12	15,954.06	31.90	235.95	267.86	2
	Administrative Services	378.68	-	378.68	217.63	-	217.63	57
	Financial Management Services	29.08	-	29.08	13.92	-	13.92	48
	Information Communication Technology	2.82	-	2.82	0.77	-	0.77	27
Total		1,331.23	15,915.12	17,246.35	730.59	250.95	981.54	6

Source: The State Department for Devolution

Analysis of sub-programme performance for the State Department for Devolution showed sub-optimal execution of devolution services, achieving an overall absorption rate of merely 6 per cent in the period under review. Intergovernmental Relations sub-programme recorded the highest absorption of the budget at 55 per cent, while Capacity Building and Civic Education sub-programme had the least performance at 2 per cent.

4.10.11.3 Non-financial Performance by the State Department for Devolution

Table 4.180 presents the achievements of the State Department for Devolution's key performance indicators in the first six months of FY 2025/2026.

Table 4.180: Non-Financial Performance by the State Department of Devolution

Programme	Sub-Programmes	Key Output	Key Performance Indicators	Annual Target	Achieved as of 31st December 2025	Variance
Devolution Services	Management of Devolution Affairs	Policy on the Devolved system of Government reviewed	Number of Regulations Legislation	1	-	-1
		Regulations related to Devolution Laws developed	Regulations on the Intergovernmental Relations Act	1	-	-1
		Construction of Kisumu Convention Centre Finalized	%age of completion	100	55	-45
		Devolution Sector Working Group co-ordination framework developed and implemented	Number of devolution sector working groups forums held	4	1	-1
			Development partners database developed and updated	1	-	-1

Programme	Sub-Programmes	Key Output	Key Performance Indicators	Annual Target	Achieved as of 31st December 2025	Variance
	Capacity Building and Civic Education	National Capacity Building Framework II implemented	No. of the Implementation Reports	1	-	-1
		Devolution Performance results framework developed and implemented	No. of Counties Capacity Build on the Result Framework	15	6	-9
			Annual State of Devolution Report	1	1	-
		Local Economic Development (LED) framework for Counties developed and rolled out	No. of counties sensitised on LED Framework	30	-	-30
		Devolution Knowledge management strategy and system implemented in counties	No. of Counties sensitised on the IKMS strategy	47	-	-47
		Kenya Devolution Support Program II	Annual Performance Assessment report	1	1	-
			Number of MDAs supported to implement the framework	17	19	-2

Source: The State Department of Devolution

Non-financial performance analysis depicted dismal performance in achieving the implementation targets of the devolution services programme.

4.10.11.4 Projects Implementation Status for the State Department of Devolution

Table 4.181 summarises the projects undertaken by the State Department of Devolution.

Table 4.181: State Department of Devolution Projects Implementation Status

Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Estimated Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion
Kenya Devolution Support Programme II	1/2/2023	30/6/28	24,078.00	7,942.56	235.95	789.95	3

Source: The State Department of Devolution

The analysis of the project implementation status by the State Department of Devolution revealed slow progress in actualizing the Kenya Devolution Support Programme II (KDSP II). The project has an estimated value of Kshs.24.08 billion, with cumulative expenditures at Kshs.789.95 million, translating to an absorption rate of 3

per cent. The State Department attributed the slow implementation to the delay in enacting the County Governments Additional Allocation Bill 2025.

4.10.12 The State Department for Economic Planning

The State Department for Economic Planning promotes Coordination of National and Sectoral development planning, management of statistics and population policies, and tracking national development plans, policies programmes, and international and regional frameworks.

4.10.12.1 Budget Performance by the State Department for Economic Planning

The budget allocation to the State Department of Economic Planning in FY 2025/2026 amounted to Kshs.63.04 billion, compared to Kshs.74.24 billion allocated in FY 2024/2025.

4.10.12.2 State Department for Economic Planning Programmes and Sub-Programme Performance

The budget allocation was to fund four programmes. Table 4.182 shows budget execution by programmes and sub-programmes under the State Department for Economic Planning in the first six months of FY 2025/2026.

Table 4.182: TThe State Department for Economic Planning Programme and Sub-Programme Performance

Programmes	Sub-Pro-grammes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Macro-Eco-nomic Policy, National Planning and Research	Macro Eco-nomic Policy Planning and National De-velopment	222.99	-	222.99	105.39	-	105.39	47
	Policy Re-search	668.91	16.86	685.78	228.85	8.43	237.28	35
	International Economic Partnerships and Frame-works Coordi-nation	445.38	-	445.38	206.67	-	206.67	46
Sectoral and Intergov-ernmental Development Planning Co-ordination	Population Policy Man-agement	352.53	140.00	492.53	176.27	28.49	204.75	42
	Intergov-ernmental Development Planning Co-ordination	207.75	-	207.75	109.24	-	109.24	53
	Community Development	100.00	58,797.73	58,897.73	50.00	26,997.73	27,047.73	46
	Sectoral Development Planning Co-ordination	59.16	-	59.16	20.55	-	20.55	35
	National Integrated Monitoring and Evaluation	168.36	6.00	174.36	66.58	3.67	70.25	40

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Statistical	Census and Surveys	1,058.21	399.52	1,457.73	493.61	2,760.55	3,254.15	223
General Administration, Planning and Support Services	Human Resources and Support Services	295.10	-	295.10	163.55	-	163.55	55
	Financial Management Services	61.04	-	61.04	28.03	-	28.03	46
	Information Communications Services	40.09	-	40.09	8.95	-	8.95	22
Total		3,679.52	59,360.11	63,039.63	1,657.69	29,798.87	31,456.55	50

Source: The State Department for Economic Planning

The State Department for Economic Planning recorded an overall budget absorption rate of 50 per cent. The Census and Surveys sub-programme under the National Statistical Programme recorded the highest budget absorption of 223 per cent, which is attributed to additional funding of Kshs2.63 billion to the State Department for Economic Planning under Article 223 of the Constitution for East Africa for the Results programme in favour of KNBS.

4.10.12.3 Non-financial Performance by the State Department for Economic Planning

Table 4.183 presents the achievements of the State Department for Economic Planning against key performance indicators in the first six months of FY 2025/2026.

Table 4.183: Non-Financial Performance by the State Department for Economic Planning

Programme	Sub Programmes	Key Outputs	Key Performance Indicators	Annual Target	Achieved as of 31 st December, 2025	Variance
Macro-Economic Policy, National Planning and Research	Macro-Economic Planning and National Development Planning	MDAC officers' capacity built on Macroeconomic modelling	Number of MDAC officers trained	150	18	-132
		Bi-Annual highlights on Macroeconomic Projects	Number of Bi-annual Projection briefs	2	1	-1
	Policy Research	Macroeconomic policy research conducted and publications disseminated	Number of Research Papers	2	-	-2
			Number of policy briefs	2	-	-2
		Government Private Sector Officers Capacity Built on Policy Research and Analysis	Number of National and County Officers Capacity Built in Public Policy Making Progress	800	282	-518
	International Economic Partnerships and Frameworks Coordination	Implementation of the African Union (AU) Agenda 2023	AU Agenda 2023 Survey/ Status Report	2	1	-1

Programme	Sub Programmes	Key Outputs	Key Performance Indicators	Annual Target	Achieved as of 31 st December, 2025	Variance
Sectoral and Intergovernmental Development Planning and Coordination	Sectoral Development Planning and Coordination	Midterm Review Guidelines for Strategic Plans	Midterm Review Guidelines for Strategic Plans developed	1	-	-1
		9 th Kenya National Human Development Report (KNHDR)	9 th KNHDR Report Finalized	1	-	-1

Source: The State Department for Economic Planning

The non-financial performance analysis indicated below-average progress in meeting the service standards set for the State Department for Economic Planning. Key activities that underperformed included macro-economic policy research and publications (nil output), development of mid-term review guidelines for strategic plans (nil output) and capacity building of MDAC Officers on Macroeconomic modelling (18 officers trained out of target of 150 Officers) and capacity building of National and County Officers on public policy formulation (282 Officers trained out of target of 800 Officers)

4.10.12.4 Projects Implementation Status for the State Department of Economic Planning

Table 4.184 summarises the projects undertaken by the State Department of Economic Planning.

Table 4.184: State Department of Economic Planning Project Implementation

Project Name	Project Commencement Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs.) (e)	Funding in the first six months of FY 2025/2026 (Kshs.) (f)	Expenditure in the first six months of FY 2025/2026 (Kshs.) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs.) (h)	Percentage (%) of Completion
Integration and Coordination with ICPD POA-NCAPD	1/7/2011	Continuous	GOK& DO-NOR	4,669	28	25	3,255	70

Source: The State Department of Economic Planning

Analysis of project implementation revealed that the project implemented by the State Department for Economic Planning was on course, achieving 70 per cent completion rate since it commenced in 2011.

4.10.13 The State Department for Foreign Affairs

The State Department for Foreign Affairs promotes formulating, articulating, and implementing Kenya's Foreign Policy.

4.10.13.1 Budget Performance by the State Department for Foreign Affairs

The budget allocation to the State Department for Foreign Affairs in FY 2025/2026 amounted to Kshs.25.36 billion, compared to Kshs.21.45 billion allocated in FY 2024/2025.

4.10.13.2 State Department for Foreign Affairs Programmes and Sub-Programme Performance

The budget allocation was to fund four programmes. Table 4.185 shows budget execution by programmes and sub-programmes under the State Department for Foreign Affairs in the first six months of FY 2025/2026.

Table 4.185: The State Department for Foreign Affairs Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	Administrative Services	3,334.98	238.10	3,573.08	2,540.09	-	2,540.09	71
Foreign Relations and Diplomacy	International Relations and Cooperation	962.95	-	962.95	449.27	-	449.27	47
	Management of International Treaties, Agreements and Conventions	31.00	-	31.00	17.74	-	17.74	57
	Coordination of State Protocol	1,864.06	-	1,864.06	1,617.53	-	1,617.53	87
	Management of Kenya Missions Abroad	16,620.75	-	16,620.75	7,291.54	-	7,291.54	44
	Infrastructure Development for Mission	-	1,958.30	1,958.30	-	-	-	-
Economic Co-operation and Commercial Diplomacy	Economic Cooperation and Commercial Diplomacy	47.93	-	47.93	17.21	-	17.21	36
Foreign Policy Research	Foreign Policy Research and Analysis	156.07	-	156.07	9.18	-	9.18	6
and Capacity Development	Regional Technical Cooperation	-	150.00	150.00	-	-	-	-
Total		23,017.74	2,346.40	25,364.14	12,028.80	-	12,028.80	47

Source: The State Department for Foreign Affairs

Analysis of sub-programmes showed average performance at an overall absorption rate of 47 per cent. The findings suggest average budget execution, which should be fast-tracked to ensure efficiency and effectiveness in achieving the State Department’s objectives. There was no performance on the Infrastructure Development for Mission sub-programme during the period.

4.10.13.3 Non-financial Performance by the State Department for Foreign Affairs

The achievements against Key Performance Indicators of the State Department for Foreign Affairs in the first six months of FY 2025/2026 are presented in Table 4.186.

Table 4.186: Non-Financial Performance by the State Department for Foreign Affairs

Programmes	Sub - Programmes	Key output	Key Performance Indicators	Annual Target	Achieved as of 31 st December, 2025	Variance
Economic and Commercial Diplomacy	Economic and Commercial Cooperation	Research and analysis on trade and investments	Number of business forums coordinated	18	6	-12
			Number of investment Missions facilitated	20	12	-8
			Number of research and analysis activities	4	2	-2
		Negotiations at the OACPS, AfCFTA, EAC, IORAB	Number of briefs reported	15	6	-9
Foreign Policy Research, Capacity Development and Technical Cooperation	Foreign Policy Research and Analysis	Diplomatic Training Services	Number of State and Public Officers inducted on Protocol, etiquette and Kenya's International obligations	50	-	-50
	Regional Technical Cooperation	Regional Cooperation Services	Number of MoUs signed and reviewed with think-tanks, research institutions and diplomatic academies	5	3	-2

Source: The State Department for Foreign Affairs

Non-financial performance analysis indicated steady progress towards actualization of the planned targets despite low budget absorption. However, Induction of State and Public Officers on protocol, etiquette and Kenya's International obligations did not record any progress (nil output) in the period under review.

4.10.13.4 Projects Implementation Status for the State Department for Foreign Affairs

Table 4.187 summarises the projects undertaken by the State Department for Foreign Affairs.

Table 4.187: State Department for Foreign Affairs Project Implementation

Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds (GoK/ Donor/ Foreign Borrowings/ Commercial Borrowings) (d)	Estimated Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the First Six Months of FY 2025/26 (Kshs. Million) (g)	Cumulative project expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion (i=h/e)
Renovation of government-owned properties in Washington, DC	May 1, 2017	Jun 30, 2025	GoK	1,000.00	35.00	-	965.00	97
Renovation of GOK-owned properties in Tokyo	Jul 1, 2023	Jun 30, 2025	GoK	50.00	40.00	-	10.00	20

Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds (GoK/ Donor/ Foreign Borrowings/ Commercial Borrowings) (d)	Estimated Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the First Six Months of FY 2025/26 (Kshs. Million) (g)	Cumulative project expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage (%) of Completion (i=h/e)
Repairs of the Ambassador's residence in the Hague	Jul 1, 2023	Jun 30, 2025	GoK	50.00	25.00	-	10.00	20
1053100601 Renovation of government-owned property in Stockholm, Sweden	Jul 1, 2023	Jun 30, 2024	GoK	20.00	15.00	-	5.00	25
1053100201 Construction and various renovations in Pretoria	Jul 1, 2023	Jun 30, 2025	GoK	50.00	15.00	-	25.00	50
Repairs of Chancery and the Ambassador's residence in Paris	Jul 1, 2023	Jun 30, 2025	GoK	50.00	35.00	-	15.00	30
Purchase and Renovation of the Ambassador's residence in New York	Jul 3, 2017	Jun 30, 2026	GoK	800.00	550.00	-	50.00	6
Construction of an office block and other works in Mogadishu	Jul 12, 2015	Jun 30, 2025	GoK	350.00	30.00	-	270.20	77
1052101401 Renovation of government owned properties in Lusaka	Jul 1, 2019	Jun 30, 2026	GoK	600.00	120.00	-	32.00	5
1052100501 Upgrading and renovations of ambassador's residence in London	May 1, 2017	Jun 30, 2025	GoK	200.00	18.00	-	182.00	91
1052105201 Purchase of Chancery London.	Jan 1, 2021	Dec 30, 2027	GoK	2,670.00	550.00	-	2,120.00	79

Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds (GoK/ Donor/ Foreign Borrow- ings/ Com- mercial Borrow- ings) (d)	Estimated Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expen- diture in the First Six Months of FY 2025/26 (Kshs. Million) (g)	Cumu- lative project expen- diture as of 31 st De- cember 2025 (Kshs. Mil- lion) (h)	Percent- age (%) of Comple- tion (i=h/e)
1052101101 Renovation of government owned proper- ties in Kinshasa	Jul 1, 2019	Jun 30, 2026	GoK	600.00	120.00	-	27.00	5
1053101501 Renovation of GOK properties in Kampala	Jul 1, 2023	Jun 30, 2025	GoK	20.00	10.00	-	10.00	50
Renovation of GOK owned properties in Harare	Jul 1, 2023	Jun 30, 2025	GoK	20.00	10.00	-	10.00	50
1052100801 Renovation of GoK proper- ties in Dar es Salaam and fencing of the land allocated in Dodoma	Nov 1, 2016	June 30, 2025	GoK	200.00	5.00	-	41.12	21
1053104201 Renovation of Embassy and Ambassador's residence in Beijing	Jul 1, 2023	Jun 30, 2025	GoK	15.00	5.00	-	10.00	67
1052101201 Renovation of govern- ment-owned properties in Addis Ababa	Jul 1, 2019	Jun 30, 2026	GoK	500.00	150.00	-	64.00	13
1053100701 Chancery renovations in Abuja	Jul 1, 2023	Jun 30, 2025	GoK	15.00	10.00	-	10.00	67
1053100901 Renovation of Chancery and Ambassador's Residence in Islamabad	Jun 1, 2020	Jun 30, 2025	GoK	70.00	35.00	-	35.00	70

Source: The State Department for Foreign Affairs

Analysis showed that project completion rates ranged between 5 per cent and 97 per cent. Most of the projects were experiencing timeline overruns, indicating delays in actualizing the intended project benefits, particularly those that had overstretched their completion timelines but were still below full completion. Three projects, namely, renovation of Government-owned properties in Lusaka (5 per cent), renovation of Government-owned properties in Kinshasa (5 per cent), and purchase and renovation of the Ambassador’s residence in New York (6 per cent) were within schedule but had very low progress, thus requiring close monitoring to ensure timely implementation. Overall, there was no expenditure recorded against these projects in the period under review.

4.10.14 The State Department for Diaspora Affairs

The State Department for Diaspora Affairs promotes relations with Kenyans living abroad to harness their potential and integrate them into the national development agenda.

4.10.14.1 Budget Performance by the State Department for Diaspora Affairs

The gross budgetary allocation to the State Department for Diaspora Affairs in FY 2025/2026 amounted to Kshs.717.83 million, compared to Kshs.613.70 million allocated in FY 2024/2025.

4.10.14.2 State Department for Diaspora Affairs Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.188 shows budget execution by programme and sub-programmes under the State Department for Diaspora Affairs in the first six months of FY 2025/2026.

Table 4.188: The State Department for Diaspora Affairs Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Management for Diaspora and Consular Affairs	Diaspora Welfare & Rights	246.90	-	246.90	95.37	-	95.37	39
	Diaspora Liaison Services	65.68	-	65.68	29.88	-	29.88	45
	Diaspora Investment, Remittances and International Jobs	47.10	-	47.10	21.71	-	21.71	46
	General Administration, Planning and Support Services	358.15	-	358.15	170.69	-	170.69	48
	Total	717.83	-	717.83	317.65	-	317.65	44

Source: The State Department for Diaspora Affairs

The performance analysis for the State Department for Diaspora Affairs showed below average performance at an overall absorption rate of 44 per cent in the first six months of FY2025/26.

4.10.14.3 Non-financial Performance by the State Department for Diaspora Affairs

The achievements against Key Performance Indicators of the State Department for Diaspora Affairs in the first six months of FY 2025/2026 are presented in Table 4.189 .

Table 4.189: Non-Financial Performance by the State Department of Diaspora Affairs

Programme	Sub-programme	Key Output	Key Performance Indicator	Annual Target	Achieved as of 30 th December 2025	Variance
Management of Diaspora and Consular Affairs	Diaspora Interests Abroad	Consular visits undertaken	Number of meetings with regional Deans of Kenya Missions abroad	4	-	-4
	Diaspora Economic Commercial and Cultural Affairs	Continuous dialogue with Kenyans abroad promoted	Number of engagement meetings during outbound state visits	8	6	-2
	Management of Consular Services	Consular services provided	No. of officers served	7,500	-	-7,500
			%age of implementation	100	100	-

Source: The State Department for Diaspora Affairs

In the first half of FY2025/2026, the Management of Diaspora and Consular Affairs Programme recorded mixed performance, with full delivery of consular services but with no officers served during the period under review. Consular visits involving meetings with regional Deans of Kenya Missions abroad were also not undertaken.

4.10.15 The National Treasury

The National Treasury is responsible for formulating and implementing financial and economic policies to promote economic transformation. Its primary functions focus on economic policy management, national budget formulation, and public finance management.

4.10.15.1 Budget Performance by The National Treasury

The budget allocation to the National Treasury in FY 2025/2026 amounted to Kshs.106.88 billion, compared to Kshs.119.23 billion allocated in FY 2024/2025.

4.10.15.2 The National Treasury Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.190 shows budget execution by programmes and sub-programmes under the National Treasury in the first six months of FY 2025/2026.

Table 4.190: The National Treasury Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Planning and Support Services	Administration Services	24,868.87	548.00	25,416.87	11,756.90	2,143.93	13,900.83	55
	Human Resource Management Services	126.45	-	126.45	63.01	-	63.01	50
	Financial Services	30,215.05	730.00	30,945.05	14,409.36	2,453.78	16,863.14	54
	Information Communication Services	50.71	900.00	950.71	25.19	900.00	925.19	97
Public Financial Management	Public Financial Management Reforms	84.60	368.00	452.60	21.35	111.58	132.93	29
	Resource Mobilization	322.33	12,424.42	12,746.75	-	-	-	-
	Budget Formulation, Coordination and Management	1,351.77	11,602.17	12,953.94	208.21	1,064.55	1,272.77	10
	Accounting Services	2,650.30	319.00	2,969.30	684.34	4,801.09	5,485.42	42
	Audit Services	927.01	-	927.01	1,464.44	307.63	1,772.06	60
	Government Investment and Assets	1,607.76	-	1,607.76	417.05	-	417.05	45
Economic and Financial Policy Formulation and Management	Micro Finance Sector Support and Development	208.38	1,272.00	1,480.38	101.57	617.81	719.38	49
	Debt Management	155.47	-	155.47	61.41	-	61.41	39
	Fiscal Policy Formulation, Development and Management	1,182.85	14,336.00	15,518.85	2,756.53	5,902.20	8,658.73	56
Market Competition	Elimination of Restrictive Trade Practices	628.24	-	628.24	208.82	-	208.82	33
Total		64,379.79	42,499.59	106,879.38	32,231.55	18,302.57	50,534.12	47

Source: The National Treasury

The National Treasury recorded slightly below average performance with an overall absorption rate at 47 per cent. The underperforming sub-programmes included Resource Mobilization (zero per cent), Budget Formulation, Coordination and Management (10 per cent), Public Financial Management Reforms (29 per cent), and Elimination of Restrictive Trade Practices (33 per cent).

4.10.15.3 Non-financial Performance by The National Treasury

Table 4.191 presents the achievements of the National Treasury's key performance indicators in the first six months of FY 2025/2026.

Table 4.191: Non-Financial Performance by the National Treasury

Programmes	Sub-Programmes	Key output	Key Performance Indicators	Annual Target 2025/26	Achieved as of 31 st December, 2025	Variance
General Administration, Planning and Support Services	Financial Services	Informal Sector Workers enrolled in Voluntary Pension Coverage in the informal sector	Number of informal sector workers enrolled in the financial year	700,000	280,551	-419,449
		Ordinary Revenue Collected	Amount of ordinary Revenue collected (Kshs Billion)	2,694.2	1,387.7	-1,548
Public Financial Management Reforms	Resource Mobilization	Donor Funds Disbursed	Funds disbursed to MDAs as % of external resources mobilised	100	32	-68
		Bonds Issued	Number of benchmark bonds issued	12	14	2
Economic and Financial Policy Formulation and Management	Fiscal Policy Formulation, Development and Management	Investment and Regional Financial Institutions Assessed and Certified with NIFC Framework	Number of firms certified	10	11	1
		Policy direction frameworks provided by the steering council and implemented for the financial services sector	% of council directives and policy frameworks implemented	100	-	100

Source: The National Treasury

As of 31st December 2025, performance was mixed, with informal sector workers' enrolment in voluntary pension achieving 280,551 enrolments out of the target of 700,000 (40 per cent) and mobilization of donor funds (32 per cent disbursed against 100 per cent target), while ordinary revenue outturn was Kshs.1,387.7 billion out of the annual target Kshs.2,694.2 billion (about 52 per cent). However, issuance of benchmark bonds and firms certified under the NIFC framework also surpassed the set targets at 14 issued bonds against a target of 12 bonds and 11 certified firms compared to the annual target of 10 firms, respectively.

4.10.15.4 Projects Implementation Status for The National Treasury

Table 4.192 summarises some of the development projects undertaken by the National Treasury.

Table 4.192: The National Treasury Projects Implementation Status

Project Name	Project Commencement Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/2026 (Kshs. Million) (g)	Cumulative expenditure as of 31 st December 2025 (Kshs. million) (h)	The absorption capacity of the project (%)
Upgrading and Integration of Pensions Management Information System	1/19/2024	1/18/2027	GoK	1,878	-	-	650	35
Installation Operation of DRC Equipment-Government Data Centre	8/13/2009	6/30/2028	GoK	5,250	900	894	2,964	56
Support of Public Financial Management (PFMR)	7/1/2-24	1/1/2028	GoK/Foreign	33,168	368	112	5,937	18
Fund for Economic Development	7/1/2011	1/6/2027	GoK/Foreign	1,684	50	16	85	41
Kenya Cooperation and Partnership Facility	1/1/2021	30/6/2027	GoK/Foreign	360	5	-	24	7
Infrastructure Public-Private Partnership project	3/1/2013	30/6/2025	Foreign	4,000	-	-	3,938	98
Contingency Finds Transfer	7/1/2019	Annually	GoK	30,000	2,000	-	8,200	27
Special Global Fund - TB NFM 3 (BETA)	7/1/2024	6/30/2028	GoK and Foreign	5,467	2,143	50	210	4
Equalization Fund Transfer	7/1/2019	6/30/2027	Gok	53,200	9,602	4,802	19,716	37
Special Global Fund - Malaria NFM 3 (BETA)	7/1/2024	6/1/2028	GoK and Foreign	7,075	2,078	140	406	6
Single Window Project	7/1/2011	6/30/2030	GoK	6,170	-	-	5,155	84

Source: The National Treasury

Project implementation progress ranged between 4 per cent and 98 per cent. The Infrastructure Public Private Partnership project (98 per cent) and the Single Window Project (84 per cent) recorded the highest completion rates, while the Special Global Fund – TB NFM 3 (4 per cent) and Special Global Fund – Malaria NFM 3 (6 per cent) projects lagged significantly. Besides, the Infrastructure Public Private Partnership project had already overstretched its target timeline as at the end of the first six months of FY 2025/26.

4.10.16 The State Department for Public Investments and Assets Management

The State Department for Public Investments and Assets Management is responsible for overseeing and managing the nation's public investments and assets by ensuring they are used efficiently and effectively.

4.10.16.1 Budget Performance by the State Department for Public Investments and Assets Management

The budget allocation to the State Department for Public Investments and Assets Management in FY 2025/2026 amounted to Kshs.3.91 billion. There was no budget allocation in FY 2024/2025 since it was a newly created State Department.

4.10.16.2 State Department for Public Investments and Assets Management Programmes and Sub-Programme Performance

The budget allocation was to fund four programmes. Table 4.193 shows budget execution by programmes and sub-programmes under the State Department for Public Investments and Assets Management in the first six months of FY 2025/2026.

Table 4.193: The State Department for Public Investments and Assets Management Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Public Investment & Portfolio Management	Public-Private Partnership Management	90.35	-	90.35	14.85	-	14.85	16
	Public Investment Management Services	508.62	-	1,208.62	182.39	-	182.39	15
Public Pensions and Retirement Benefits Management	Pension Services	999.13	36.00	1,035.13	384.14	-	384.14	37
Government Assets Management	Public Asset Management Services	134.95	-	134.95	31.22	-	31.22	23
	Public Procurement Services	1,322.70	700.00	2,022.70	409.35	346.05	755.40	37
General Administration & Planning Services	Human Resource & Support Services	5.63	-	5.63	2.24	-	2.24	40
	Financial Services	11.59	-	11.59	5.69	-	5.69	49
	ICT Services	4.76	-	4.76	2.17	-	2.17	45
	Planning Services	6.75	-	6.75	3.08	-	3.08	46
	Administrative Services	87.82	-	87.82	13.09	-	13.09	15
Total		3,172.30	736.00	3,908.30	1,048.22	346.05	1,394.27	36

Source: The State Department for Public Investments and Assets Management

Programmes and sub-programmes analysis indicated that the State Department for Public Investments and Assets Management recorded an overall absorption rate of 36 per cent, against the period's target of 50 per cent. All sub-programmes recorded some level of expenditure; however, Public Investment Management Services and Administrative Services registered the lowest absorption rates at 15 per cent respectively, while Financial Services (49 per cent) and Planning Services (46 per cent) performed relatively better during the period

4.10.16.3 Non-financial Performance by the State Department for Public Investments and Assets Management

The achievements against Key Performance Indicators of the State Department for Public Investments and Assets Management in the first six months of FY 2025/2026 are presented in Table 4.194.

Table 4.194: Non-Financial Performance by the State Department for Public Investments and Assets Management

Programmes	SUB- Programme	Key Output	Key Performance Indicator	Annual Target	Achieved as of 31 st December 2025	Variance
The Public Investment and Portfolio Management	Public-Private Partnership	Government Projects under PPP developed	Amount of Private capital mobilized for PPP projects in Kshs. billions)	65	-	-65
			Number of cumulative PPP projects under implementation	11	-	-11
		PPP Projects performance monitoring and assurance	Number of Annual reports on share on state of PPPs in Kenya	1	-	-1
	Public Investment Management Services"	Government Privatization Services	No. of public entities privatized	1	1	-
	MDAC's officers trained in (Public Investment Management (PIM)	Number of technical officers trained	Number of technical officers trained	1,500	-	-1,500
		County PIM units operationalized	Number of operational PIMUs	20	-	-20
		Public Investments Management Information System (PIMIS) operationalized	% completion of PIMIS	80	-	-80
Public Pensions & Retirement Management	Pensions Services	Efficiency in pension administration and management	Number of days taken to process and pay pensions claims	60	-	-60
		Processed Pensions Schemes	No. pension claims processed	20,000	-	-20,000
	Public Assets Management Services	Inventory Management modules in IFMIS	No. of MDACs implementing the modules	92	-	-92

Source: The State Department for Public Investments and Assets Management

Analysis of the non-financial performance indicates that there was no progress recorded across the planned key performance areas, except for the Government privatization services, which fully met its annual target (1 public entity privatized compared to a target of 1 public entity).

4.10.16.4 Projects Implementation Status for the State Department for Public Investments and Assets Management

Table 4.195 summarises the projects undertaken by the State Department for Public Investments and Assets Management.

Table 4.195: State Department for Public Investments and Assets Management Project Implementation Status

Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds (GoK/ Donor) (d)	Estimated Value of the Project (Kshs.) (e)	Fund- ing in the First Six Months FY 2025/2026 (Kshs. mil- lion) (f)	Expen- diture in the first six months of FY 2025/2026 (Kshs. mil- lion) (g)	Cumu- lative project expen- diture as of 31 st Decem- ber, 2025 (Kshs. million) (h)	Per cent- age (%) of Comple- tion
Upgrading and Integration of the Pensions Manage- ment Information System (PMIS)	1/7/2015	31/10/2027	Gok	897.46	36.00	-	291.60	32
Implementation of the e-procurement system for the Gov- ernment of Kenya	9/1/2020	31/8/2028	GoK	5,049	700.00	346.01	1,076.90	21

Source: The State Department for Public Investments and Assets Management

There was no expenditure report on the upgrading and Integration of the Pensions Management Information System (PMIS) project during the period, despite funding of Kshs.36 million.

4.10.17 The State Department for Public Service

The State Department for Public Service promotes the Coordination of Public Service transformation and Youth Empowerment.

4.10.17.1 Budget Performance by the State Department for Public Service

The budget allocation to the State Department for Public Service in FY 2025/2026 amounted to Kshs.21.61 billion, compared to Kshs.19.81 billion allocated in FY 2024/2025.

4.10.17.2 State Department for Public Service Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.196 shows budget execution by programmes and sub-programmes under the State Department for Public Service in the first six months of FY 2025/2026.

Table 4.196: The State Department for Public Service Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorp- tion Rate (%)
		Recur- rent	Develop- ment	Total	Recur- rent	Develop- ment	Total	
General Ad- ministration Planning and Support Services	Human Resources and Support Services	1,535.26	-	1,535.26	401.33	-	401.33	26
	Financial Manage- ment Services	56.78	-	56.78	26.86	-	26.86	47
	Information Com- munications Services	5.12	-	5.12	1.03	-	1.03	20
	Administrative Services	5.69	-	5.69	3.43	-	3.43	60

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Public Service Transformation	Human Resource Management	4,928.12	-	4,928.12	4,178.15	-	4,178.15	85
	Human Resource Development	1,945.15	1,399.41	3,344.56	1,037.42	525.42	1,562.84	47
	Management Consultancy Services	122.24	-	122.24	57.60	-	57.60	47
	Huduma Kenya Service Delivery	1,265.45	342.00	1,607.45	450.74	54.99	505.73	31
	Public Service Reforms	38.93	-	38.93	15.71	-	15.71	40
National Youth Service	Paramilitary Training and Service Regimentation	4,828.02	115.00	4,943.02	2,139.15	57.50	2,196.65	44
	Technical and Vocational Training	4,209.80	-	4,209.80	2,104.90	-	2,104.90	50
	Enterprise Development	811.88	-	811.88	405.94	-	405.94	50
Total		19,752.44	1,856.41	21,608.85	10,822.27	637.91	11,460.17	53

Source: The State Department for Public Service

The analysis of programs and sub-programs revealed varying levels of fund absorption across programmes and sub-programmes, with overall performance being at 53 per cent.

4.10.17.3 Non-financial Performance by the State Department for Public Service

The achievements against Key Performance Indicators of the State Department for Public Service in the first six months of FY 2025/2026 are presented in Table 4.197.

Table 4.197: Non-Financial Performance by the State Department for Public Service

Programmes	Sub-Programmes	Key Outputs	Key Performance Indicators	Annual Target FY 2025/26	Achieved as of 31 st September 2025	Variance
Public Service Transformation	Human Resource Management Policy	Medical Insurance Schemes administered	No. of Civil Servants Covered	145,000	125,342	-24,978
		Post-Retirement Medical Insurance Scheme Policy developed and implemented	No. of Officers covered under Post-Retirement Medical Insurance Scheme (PRMIS)	50,000	-	-50,000
		Training and Capacity Development for the public service undertaken	No. of Public servants trained through GoK/ donor support programme	1550	153	-1,397
		HRD Policy documents developed	No. of HRD policy documents developed	1	1	-
	Human Resource Development	Public Servants accessing Training Revolving Fund (TRF)	No. of Public Servants accessing TRF	400	-	-
		Skills Capacity in the Public Service Enhanced	No. of Skills Capacity Gaps Assessment conducted	10	10	-

Programmes	Sub-Programmes	Key Outputs	Key Performance Indicators	Annual Target FY 2025/26	Achieved as of 31 st September 2025	Variance
		Counties Capacity in Human Resource Development (HRD) practices Enhanced	No. of Counties supported in developing their capacities in HRD	47	9	-38
		Training and Capacity Development for the public service undertaken	No. of civil servants trained under In -Service Training support through GOK	1,550	153	-1,397
Public Service Transformation	Management Consultancy Services	MDACs Organizational Structures Reviewed	No. of MDACs organizational structures reviewed	25	5	-20
		Career Guidelines reviewed/ developed in the Public Service	No. of Career Guidelines reviewed/developed	22	4	-18
		Staff from MDACs trained on HRIS-Ke,	No. of staff trained from MDACs	1,500	342	-1,158
		Public Service Psychological Counselling Services strengthened	No. of Public Service Mental Health Champions in MDACs trained	400	173	-227
			No. of public officers provided with counselling and wellness services	10,000	7,938	-2,062
			No. of surveys on Mental Health status conducted in the service	3	-	-3
	Huduma Kenya Services Delivery	Customers served through Huduma Kenya Service delivery platforms Increased	No. of Customers (in Millions) served annually through Huduma Kenya Service delivery platforms.	14	6	-9
General Administration Planning and Support Services	Headquarters Administrative Services	Working conditions improved	% Acquisition and Partitioning of Office Space	1	-	-1
	Human Resource and Support Services	Human Resource Services improved	No of officers supervised & appraised	300	297	-3
National Youth Service	Paramilitary Training and National Service	Youth trained in paramilitary skills	No. of youth trained in paramilitary skills	40,000	18,145	-21,855
		Servicemen/women (SM/W) engaged in National Service	No. of SM/W deployed to National Service	40,000	18,145	-21,855
		Increased Food production	Tonnes of food	4,069	852	-3,217
	Technical and Vocational Training	SM/W trained in technical and vocational skills	No. of SM/W trained	42,690	29,479	-13,211

Programmes	Sub-Programmes	Key Outputs	Key Performance Indicators	Annual Target FY 2025/26	Achieved as of 31 st September 2025	Variance
		Increased youth access to employment opportunities	No. of SM/W linked to job opportunities	15,000	1,256	-13,744
			No. of SM/W engaged in commercial and enterprise activities	5,000	863	-4,137

Source: The State Department for Public Service

Non-financial performance as at 31st December 2025 revealed mixed progress, with remarkable achievement in skill capacity gap assessments (fully met), the number of civil servants with medical insurance cover (125,342 officers out of the target of 145,000 officers) and the number of public officers provided with counselling services (7,938 officers out of target of 10,000 officers). Key performance areas that recorded nil output for the period under review included public servants accessing training revolving fund, the post-retirement medical insurance scheme and in-service surveys on status of mental health.

4.10.17.4 Projects Implementation Status for the State Department for Public Service

Table 4.198 summarises the projects undertaken by the State Department for Public Service.

Table 4.198: State Department for Public Service Projects Implementation Status

Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds (GoK/ Donor) (d)	Estimated Value of the Project (Kshs.) (e)	Funding in the first six months of FY 2025/2026 (Kshs.) (f)	Expenditure in the first six months of FY 2025/2026 (Kshs.) (g)	Cumulative project expenditure as of 31 st December, 2025 (Kshs.) (h)	Percentage (%) of Completion
Implementation of Huduma Service Delivery Channels	2013	2026	GoK	25,030,000,000	171,000,000	-	8,753,808,000	35
Construction of buildings and Infrastructure at NYS	2015	2026	GoK	1,696,100,000	57,500,000	57,500,000	1,265,810,000	75
Completion of Tuition complex at KSG Matuga	2018	2028	GoK	745,000,000			156,810,000	21
Completion of hostels 112 bed capacity single rooms at KSG-Embu	2018	2028	GoK	1,200,000,000			319,200,000	27
Completion of tuition complex at KSG-Baringo	2018	2028	GoK	623,500,000	117,202,870	117,202,870	320,702,870	51
Japanese Grants for Human Resource Development Scholarships (JDS)	2021	2028	GoK/ Foreign	2,093,000,000	182,500,000	6,399,000	381,677,095	14
Upgrading of GHRIS	2021	2028	GoK	560,000,000			88,000,000	16

Source: The State Department for Public Service

Project implementation progress ranged between 14 per cent and 75 per cent. The Construction of build-

ings and infrastructure at NYS (75 per cent complete) and the Tuition complex at KSG Baringo (51 per cent complete) recorded the highest completion levels among the projects, while the Japanese Grants for Human Resource Development Scholarships (14 per cent complete) and Upgrading of GHRIS (16 per cent) lagged. Most of the projects were still within their implementation timelines, but the low completion levels were likely to derail the realization of the projects' objectives to the intended beneficiaries, and hence the need for closer monitoring of progress.

4.10.18 The Parliamentary Service Commission

The Parliamentary Service Commission promotes the provision of services and facilities to ensure the efficient and effective functioning of Parliament, which is the legislative authority of the Republic of Kenya.

4.10.18.1 Budget Performance by the Parliamentary Service Commission

The budget allocation to the Parliamentary Service Commission in FY 2025/2026 amounted to Kshs.2.84 billion, compared to Kshs.1.38 billion allocated in FY 2024/2025.

4.10.18.2 Parliamentary Service Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund two programmes. Table 4.199 shows budget execution by programmes and sub-programmes under the Parliamentary Service Commission in the first six months of FY 2025/2026.

Table 4.199: The Parliamentary Service Commission Programme and Sub-Programme Performance

Programmes	Sub-Pro-grammes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorp- tion Rate (%)
		Recurrent	Develop- ment	Total	Recurrent	Develop- ment	Total	
General Ad- ministration, Planning and Support Ser- vices	General Administrative Services	2,525.79	-	2,525.79	1,280.58	-	1,280.58	51
	Public Partic- ipation and Outreach	23.08	-	23.08	4.97	-	4.97	22
	Diplomacy and Parliamentary Democracy	6.70	-	6.70	1.73	-	1.73	26
	Internal Audit Services	28.30	-	28.30	6.57	-	6.57	23
Human Resources Management and Develop- ment	Human Resources Management	113.52	-	113.52	42.96	-	42.96	38
	Human Resources Development	142.48	-	142.48	42.61	-	42.61	30
Total		2,839.87	-	2,839.87	1,379.43	-	1,379.43	49

Source: The Parliamentary Service Commission

The analysis shows an overall absorption rate of 49 per cent, indicating average budget implementation. General Administrative Services sub-programme recorded the highest absorption rate at 51 per cent, while Public Participation and Outreach recorded the lowest absorption rate of 22 per cent.

4.10.18.3 Non-financial Performance by the Parliamentary Service Commission

The achievements against Key Performance Indicators of the Parliamentary Service Commission in the first six months of FY 2025/2026 are presented in Table 4.200.

Table 4.200: Non-Financial Performance by the Parliamentary Service Commission

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
General Administration, Planning and Support Services Programme	General Administrative Services	Policy Advisory	No. of Policy Advisory	115	76	-39
		Management/Board Resolutions	No. of Management/ Board Resolutions	40	29	-11
		PSC Annual Report	No. of Annual report prepared	1	-	-1
		Policy Papers considered	No. of Policy Papers and Advisories tabled	32	-	-32
		Commission Resolutions passed	No. of Resolutions passed	135	106	-29
		Litigation matters handled	No. of Cases/ Litigation matters handled	30 Cases	12	-18
		Comprehensive Legal Opinions given	No. of Comprehensive Legal Opinions given	50	31	-19
	Internal Audit Services	County and Constituency office operations audited	No. of Counties and Constituencies audited	200	194	-6
		Systems review Audit	No. of actionable audit reports	15	3	-12

Source: The Parliamentary Service Commission

In the first half of FY2025/2026, service delivery under the General Administration, Planning and Support Services Programme was generally on course relative to the annual targets, with several outputs reflecting reasonable mid-year progress such as policy advisory (76 advisories considered of 115 targeted), board resolutions passed (29 resolutions out of 40 targeted), commission resolutions (106 resolutions out of 135 targeted), litigation matters handled (12 cases out of 30 cases), and legal opinions (31 legal opinions issued out of target of 50 opinions). However, tabling of policy papers had not commenced, and achievement on systems review audits was dismal (3 audits out of 15 targeted).

4.10.19 The National Assembly

The National Assembly promotes the representation of people of the Constituencies and special interests and exercises their sovereignty.

4.10.19.1 Budget Performance by the National Assembly

The budget allocation to the National Assembly in FY 2025/2026 amounted to Kshs.28.57 billion, compared to Kshs.25.72 billion allocated in FY 2024/2025.

4.10.19.2 National Assembly Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.201 shows budget execution by programme and sub-programme under the National Assembly in the first six months of FY 2025/2026.

Table 4.201: The National Assembly Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Legislation, Representation & Oversight	Legislation and Representation	28,568.56	-	28,568.56	13,070.52	-	13,070.52	46
Total		28,568.56	-	28,568.56	13,070.52	-	13,070.52	46

Source: The National Assembly

The National Legislation, Representation & Oversight programme recorded an absorption rate of 46 per cent, which fell short of the reporting period target of 50 per cent.

4.10.19.3 Non-financial Performance by the National Assembly

Table 4.202 presents the achievements on key performance indicators of the National Assembly in the first six months of FY 2025/2026.

Table 4.202: Non-Financial Performance by the National Assembly

Programme	Key Outputs	Annual Targets FY 2025/26	Achieved as of 31 st December 2025	Variance
National Legislation, Representation and Oversight	Bills Processed	100	33	-67
	Sittings held	150	56	-94
	Motions	200	101	-99
	House Business Committee Meetings	50	16	-34
	Petitions	100	399	299
	Statutory Instruments/Regulations	100	43	-57
	Administration of Oath	5	7	2
	Questions	300	94	-206
	Statements	350	216	-134
	Messages	50	50	-
	Papers Laid	1000	581	-419
	Communications issued by the Chair	70	68	-2
	House Leadership Retreats/ Meetings	1	2	1
	Sessional Papers	3	2	-1
	President's Address Joint Sitting	1	1	-
	Committee Reports	200	144	-56
	Reports on Vetting of State Officers	20	3	-17
	Treaties/Agreements/Protocols	10	6	-4
	Chairperson's Panel Sitzings	40	12	-28

Source: The National Assembly

The non-financial performance analysis revealed impressive progress towards the achievement of the National Assembly's annual targets as of 31st December 2025. Strong achievements were recorded in petitions processed in the house (399 petitions out of a target of 100), administration of oaths (7 oaths out of a target of 5), and committee reports tabled (144 reports out of target of 200).

4.10.20 The Parliamentary Joint Services

The Parliamentary Joint Services promotes the Facilitation and provision of shared services to the two Houses of Parliament, the National Assembly and the Senate.

4.10.20.1 Budget Performance by the Parliamentary Joint Services

The budgetary allocation to the Parliamentary Joint Services in FY 2025/2026 amounted to Kshs.8.38 billion, compared to Kshs.7.72 billion allocated in FY 2024/2025.

4.10.20.2 Parliamentary Joint Services Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.203 shows budget execution by programmes and sub-programmes under the Parliamentary Joint Services in the first six months of FY 2025/2026.

Table 4.203: The Parliamentary Joint Services Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Ab-sorp-tion Rate (%)
		Recurrent	Develop-ment	Total	Recur-rent	Devel-op-ment	Total	
General Adminis-tration and Support Services	General Ad-ministration and Support Services	6,594.11	1,565.00	8,159.11	3,079.94	1,488.80	4,568.74	56
Legislative Training and Knowledge Management Pro-grammes	Legislative Train-ing and Knowl-edge Management Programmes	100.05	-	100.05	35.95	-	35.95	36
Curriculum, Train-ing and Knowledge Management	Curriculum, Training and Knowledge Man-agement	123.95	-	123.95	73.77	-	73.77	60
Total		6,818.11	1,565.00	8,383.11	3,189.76	1,488.80	4,678.47	56

Source: The Parliamentary Joint Services

Programmes and sub-programme analysis show that the Parliamentary Joint Services recorded an overall ab-sorption rate of 56 per cent during the period. Curriculum, Training and Knowledge Management recorded the highest performance with an absorption rate of 60 per cent, followed by General Administration and Support Services at 56 per cent. In contrast, Legislative Training and Knowledge Management Programmes recorded the lowest absorption at 36 per cent, indicating slower uptake of allocated resources.

4.10.20.3 Non-financial Performance by the Parliamentary Joint Services

The achievements against the Key Performance Indicators of the Parliamentary Joint Services in the first six months of FY 2025/2026 are presented in Table 4.204 .

Table 4.204: Non-Financial Performance by the Parliamentary Joint Services

Programme	Key Activities	Key Output	Key Performance Indicators	Annual Targets	Achieved as of 31 st December 2025	Variance
General ad-ministration, Planning and Support Ser-vices	Facilitation of Management Meet-ings	Policies adoption and implementation	No of policies made and adopted	100	50	-50
		Purchases of computers, ICT software, furniture, vehicles, plant, equip-ment and Machinery	No of acquired assets	100	45	-55

Programme	Key Activities	Key Output	Key Performance Indicators	Annual Targets	Achieved as of 31 st December 2025	Variance
Legislative Training and Knowledge Management	Legislative Training and Knowledge Management	Certifications of officers trained on PSC mandatory promotional courses	Number of officers trained	200	60	-140
		Programmes for Members of Parliament	Number of trainings held	3	1	-1

Source: The Parliamentary Joint Services

The non-financial performance analysis indicated average progress in actualizing the annual targets for most of the activities.

4.10.20.4 Projects Implementation Status for the Parliamentary Joint Services

Table 4.205 summarises the projects undertaken by the Parliamentary Joint Services.

Table 4.205: Parliamentary Joint Services Project Implementation

Project Name (a)	Project Commencement Date (b)	Expected Date of Completion of the Project (c)	Source of Funds ((d)	Estimated Value of the Project (Kshs. Million) (e)	Funding received in the first six months of FY2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December, 2025 (Kshs. Million) (h)	Project Completion Rate (%)
Construction of Multi-Storey Office Block. (Bunge Tower)	01.07.2014	30.6.2024	GOK	9,262.36	355	355	8,027.62	98
Installation of Integrated Security System	26.04.2021	26.10.2026	GOK	2,508.30	500	354.58	2,224.91	89
Purchase and Development of CPST Land	01.07.2022	01.07.2026	GOK	4,257.00	600	333.33	1,312.80	31
Refurbishment of Various Buildings	18.09.2020	30.6.2025	GOK	260.77	105	53.29	371.88	98

Source: The Parliamentary Joint Services

As of 31st December 2025, all the projects were facing timeline overrun as they were past their target completion date. However, most projects were near completion, with the construction of Bunge Tower (Multi Storey Office) and refurbishment of various buildings both at a completion rate of 98 per cent, and the Integrated Security System recording a completion rate of 89 per cent.

4.10.21 The Senate

The Senate promotes the representation of the counties and protects their interests and those of their governments.

4.10.21.1 Budget Performance by the Senate

The Gross budgetary allocation to the Senate in FY 2025/2026 amounted to Kshs.8.20 billion, compared to Kshs.7.77 billion allocated in FY 2024/2025.

4.10.21.2 Senate Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.206 shows budget execution by programmes and sub-programmes under the Senate in the first six months of FY 2025/2026

Table 4.206: The Senate Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Senate Legislation and Oversight	Legislative, Procedural and Oversight	3,138.50	-	3,138.50	720.21	-	720.21	23
	Legislative Support Services	131.50	-	131.50	30.01	-	30.01	23
Senate Representation, Liaison and Intergovernmental Relations	Senate Representation	2,048.00	-	2,048.00	477.68	-	477.68	23
	Liaison and Outreach	83.00	-	83.00	16.73	-	16.73	20
General Administration, Planning and Support Services	General Administration	2,491.92	-	2,491.92	516.38	-	516.38	21
	Planning and Support Services	306.25	-	306.25	44.38	-	44.38	14
Total		8,199.17	-	8,199.17	1,805.40	-	1,805.40	22

Source: The Senate

As of 31st December 2025, the Senate spent Kshs.1,805.40 million out of its Kshs.8,199.17 million budget, achieving an overall absorption rate of 22 per cent, which was below the period's target of 50 per cent.

4.10.21.3 Non-financial Performance by the Senate

The achievements against the Key Performance Indicators of the Senate in the first six months of FY 2025/2026 are presented in Table 4.207.

Table 4.207: Non-Financial Performance by the Senate

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Senate Legislation and Oversight	Legislative, Procedural and Oversight	Senate Sitzings	Number of Sitzings	90	65	-25
		Motions	Number of Motions	80	85	5
		Petitions	Number of Petitions	80	89	9
		Statements	Number of Statements	300	243	-57

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
		Impeachment	Number of impeachments	1	3	2
		Reports	Number of Outreach reports	8	2	-6
		Communication from the Chair	Number of Communications Sent	150	22	-128
		Reports	Number of reports	240	332	92
	Legislative Support Services	Bills	Number of Bills published	24	4	-20
		Safe and orderly Chamber	% of Safety and Order	100	100	-
		Public Education and Outreach	Number of programmes	60	167	107
Senate Representation, Liaison and Intergovernmental Relations	Senate Representation	Reimbursement of funds	% of offices funded	100	80	-20
	Liaison and Outreach	Visiting delegations	Number of delegations	60	30	-30
		Conferences	Number of Conferences	4	8	4
		Outreach programmes	Number of programmes	4	3	-1

Source: The Senate

As 31 December 2025, non-financial performance showed strong results in public engagement and legislative outputs, with Public education and outreach programmes emerging as the top performer (167 programmes against a target of 60), followed by Reports tabled in the House (332 reports out of target of 240), and petitions processed (89 petitions out of target of 80), all significantly exceeding the set annual targets. In contrast, only 4 Bills were published compared to a target of 24 bills, indicating notable delays in processing legislation.

4.10.22 The Commission on Revenue Allocation

The Commission on Revenue Allocation recommends equitable revenue sharing between the national and county governments and among the county governments, and it promotes prudent financial management of county governments.

4.10.22.1 Budget Performance by The Commission on Revenue Allocation

The budget allocation to the Commission on Revenue Allocation in FY 2025/2026 amounted to Kshs.370.01 million, compared to Kshs.380.77 million allocated in FY 2024/2025.

4.10.22.2 The Commission on Revenue Allocation Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.208 shows budget execution by programmes and sub-programmes under the Commission on Revenue Allocation in the first six months of FY 2025/2026.

Table 4.208: The Commission on Revenue Allocation Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Intergovernmental Revenue and Financial Matters	General Administration and Support Services	355.08	-	355.08	150.35	-	150.35	42
	Equitable Sharing of Revenue	4.78	-	4.78	2.77	-	2.77	58
	Public Financial Management	8.85	-	8.85	3.89	-	3.89	44
	Transitional Equalisation	1.30	-	1.30	0.10	-	0.10	8
Total		370.01	-	370.01	157.11	-	157.11	42

Source: The Commission on Revenue Allocation

The Commission on Revenue Allocation recorded an absorption rate of 42 per cent, implying below-average implementation of the programme on intergovernmental revenue and financial matters.

4.10.22.3 Non-financial Performance by The Commission on Revenue Allocation

The achievements against the Key Performance Indicators of the Commission on Revenue Allocation in the first six months of FY 2025/2026 are presented in Table 4.209.

Table 4.209: Non-Financial Performance by the Commission on Revenue Allocation

Programme	Sub Programme	Output	Activities	Annual Target	Achieved as of 31 st December, 2025	Variance
Intergovernmental Revenue and Financial Matters	Equitable Sharing of Revenue	Annual recommendations on basis for equitable sharing of revenue between national and county government	Analyse the national and county fiscal framework	100	100	-
			Participate in the Macro Working Group consultation on the Kenya's Fiscal Framework	100	100	-
			Make recommendations on the provisions of the BPS, BROP, and debt strategy paper	100	50	-50
			Engage key stakeholders in equitable sharing of revenue	100	50	-50
			Prepare and submit to Parliament annual recommendations on basis for equitable sharing of revenue between national and county governments for the year 2025/26	100	75	-25
	Transitional Equalisation	Policies identifying marginalised areas	Develop a third policy identifying marginalised areas	100	25	-75
	Revenue Enhancement	OSR / Model Laws	Capacity build counties on OSR/ Model Laws	100	40	-60

Source: The Commission on Revenue Allocation

The non-financial performance analysis indicates that the implementation of the programs is on track, with analysis of the national and county fiscal framework and participation in the Macro Working Group consulta-

tion on Kenya's Fiscal Framework both achieving 100 per cent. In contrast, progress remains lower for developing a third policy for identifying marginalised areas, which recorded a progress of 25 per cent.

4.10.23 The Public Service Commission

The Public Service Commission manages and develops human resources and ensures efficient and effective Public Service delivery.

4.10.23.1 Budget Performance by the Public Service Commission

The budget allocation to the Public Service Commission in FY 2025/2026 amounted to Kshs.3.56 billion, compared to Kshs.3.66 billion allocated in FY 2024/2025.

4.10.23.2 Public Service Commission Programmes and Sub-Programme Performance

The budget allocation was to fund five programmes. Table 4.210 shows budget execution by programmes and sub-programmes under the Public Service Commission in the first six months of FY 2025/2026

Table 4.210: The Public Service Commission Programme and Sub-Programme Performance

Programme	Sub-Programme	Gross Estimates (Kshs. million)			Gross Expenditure (Kshs. million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration Planning and Support Services	Administration	871.09	-	871.09	439.08	-	439.08	50
	Board Management Services	45.16	-	45.16	22.42	-	22.42	50
Human Resource Management and Development	Establishment and Management Consultancy Services	64.68	-	64.68	32.07	-	32.07	50
	Human Resource Management	201.06	-	201.06	90.58	-	90.58	45
	Human Resource Development	2,150.86	-	2,150.86	621.40	-	621.40	29
Governance and National Values	Compliance and Quality Assurance	93.62	-	93.62	45.28	-	45.28	48
	Ethics, Governance and National Values	74.89	-	74.89	35.48	-	35.48	47
Performance and Productivity Management	Performance and Productivity Management	39.27	-	39.27	19.52	-	19.52	50
Administration of Quasi-Judicial Functions	Court Litigation and Regulations	13.90	-	13.90	6.23	-	6.23	45
	Admin of County Appeal	7.15	-	7.15	2.05	-	2.05	29
Total		3,561.68	-	3,561.68	1,314.10	-	1,314.10	37

Source: The Public Service Commission

In the first half of FY2025/2026, overall expenditure absorption for the programmes stood at 37 per cent, which was below the reporting period target of 50 per cent, assuming linear budget utilization. The highest absorption rate was recorded in Administration, Board Management Services, and Performance and Productivity Management, all at 50 per cent, while the lowest absorption of the budget occurred in Human Resource Development and Administration of County Appeal sub-programmes, both at 29 per cent respectively, implying significant delays in implementing the two sub-programmes.

4.10.23.3 Non-financial Performance by the Public Service Commission

The achievements against the Key Performance Indicators of the Public Service Commission in the first six months of FY 2025/2026 are presented in Table 4.211.

Table 4.211: Non-Financial Performance by the Public Service Commission

Program me	Sub- programme	Key Output	Key performance indicator	Annual Target	Actual as of 31 st December, 2025	Variance
Human Resource Management and Development	SP 2.1: Establishment and Management Consultancy	Organisational structures for MDAs received and approved	% of MDAs' organisational Structures received and approved	100	100	-
	SP 2.2: Human Resource Management	Recruitment for public service and ensuring affirmative action of representation in the public service	Gender Ratio (Male: Female)	50:50	60:40	-10
			% age of PWDs recruited	3.1	6.3	3.2
Performance and Productivity Management	Performance Management	Hospitality and gift policy developed	Develop Hospitality and gift policy	1	1	-
Governance and National Values	Ethics Governance and National Values	Values and principles of public service promoted	No. of values and principles promotion programmes of public service developed and implemented	2	1	-1
Administration of Quasi-judicial functions	Accountable Public Service	Capacity building in the Counties in handling county appeals.	No. of counties supported	5	-	-5
Performance and productivity Management	Performance and Productivity Management	Public Service Excellence Award Scheme (PSEA) implemented		1	1	
		Anti-bribery / Corruption Prevention Policy Developed	Develop Anti-bribery / Corruption Prevention Policy	1	1	-
		Whistleblower protection policy developed	Develop a whistleblower protection policy	1	1	-
		Conflict of interest policy developed	Develop a conflict of interest policy	1	1	-

Source: The Public Service Commission

The overall service delivery by the Public Service Commission was above average, except for ensuring Gender representation in the public service (60:40 ratio) and capacity building of Counties in handling County appeals (which was yet to commence).

4.10.23.4 Projects Implementation Status for the Public Service Commission

Table 4.212 summarises the project undertaken by the Public Service Commission.

Table 4.212: Public Service Commission Project's implementation Status

Project Title	Project Commence-ment date	Expected date of comple-tion of the Project	Source of Funds	Estimated Value of the Project (Kshs.)	Funding in the first six months of FY 2025/26 (Kshs. Million)	Expendi-ture in the first six months of FY 2025/26	Cumula-tive Expen-diture as of 31 st December 2025	Absorp-tion capacity (%)
Refurbishment of Old Commis-sion House	FY 2016/17	FY 2026/27	GoK	400.00	-	-	237.21	59

Source: The Public Service Commission

The analysis of the implementation status of the Refurbishment of the Old Commission House showed steady progress at a completion rate of 59 per cent. The project commenced in FY 2016/17 and is expected to be completed in FY2026/27. However, there was no budget allocation towards its completion during the period under review.

4.10.24 The Salaries and Remuneration Commission

The Salaries and Remuneration Commission reviews and sets remuneration and benefits for state officers and advises on remuneration and benefits for all other public.

4.10.24.1 Budget Performance by the Salaries and Remuneration Commission

The Gross budgetary allocation to the Salaries and Remuneration Commission in FY 2025/2026 amounted to Kshs.751.72 million, compared to Kshs.553.91 billion allocated in FY 2024/2025.

4.10.24.2 Salaries and Remuneration Commission Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.213 shows budget execution by programme and sub-programme under the Salaries and Remuneration Commission in the first six months of FY 2025/2026.

Table 4.213: The Salaries and Remuneration Commission Programme and Sub-Programme Performance

Programmes	Sub-Pro-grammes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Develop-ment	Total	Recurrent	Develop-ment	Total	
Salaries and Remuneration Management	Remuneration and Benefits Management	751.72	-	751.72	330.52	-	330.52	44
	Total	751.72	-	751.72	330.52	-	330.52	44

Source: The Salaries and Remuneration Commission

The analysis of the Public Service Commission's programme and sub-programme performance revealed that the Salaries and Remuneration Management programme recorded a budget absorption rate of 44 per cent, which was below the reporting period's target of 50 per cent.

4.10.24.3 Non-financial Performance by the Salaries and Remuneration Commission

The achievements against the Key Performance Indicators of the Salaries and Remuneration Commission in the first six months of FY 2025/2026 are presented in Table 4.214.

Table 4.214: Non-Financial Performance by the Salaries and Remuneration Commission

Programme	Sub Programme	Key Output	Key Performance Indicators	Annual Targets	Actual as at 31 st December 2025	Variance
Salaries and Remuneration Management	Remuneration and benefit management	Advice on remuneration and benefits	% of advice and circulars issued on requests for MCDAs	100	100	-
		Framework for Performance and Productivity	% advice issued on requests and performance productivity	100	100	-
		Harmonised grading structure for public service	% of public service institutions advised on salary structures	100	100	-
			Number of salary survey reports	2	-	-2
		Adherence to SRC advice on remuneration and benefits	No. of monitoring and evaluation reports	1	-	-1
		Quarterly wage bill bulletin	Number of wage bill bulletins	4	2	-2

Source: Salaries and Remuneration Commission

In the first half of FY2025/2026, the Salaries and Remuneration Management Programme recorded strong performance in issuing advice on remuneration and benefits, a framework for performance and productivity, and a harmonised grading structure for public service. However, no salary survey reports (target of 2 reports) and monitoring and evaluation report (target of 1 report) were prepared in the period under review.

4.10.25 The Office of the Auditor General

The Auditor General promotes the Audit of public funds and reports to Parliament and the relevant County Assemblies within statutory timelines.

4.10.25.1 Budget Performance by the Auditor General

The budget allocation to the Auditor General in FY 2025/2026 amounted to Kshs.8.69 billion, compared to Kshs.8.23 billion allocated in FY 2024/2025.

4.10.25.2 Office of the Auditor General Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.215 shows budget execution by programmes and sub-programmes under the Auditor General in the first six months of FY 2025/2026.

Table 4.215: The Auditor General Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Audit Services	National Government Audit	5,600.45	330.00	5,930.45	2,609.67	20.93	2,630.60	44
	NGCDF Audit	85.64	-	85.64	29.78	-	29.78	35
	County Government Audit	1,833.36	-	1,833.36	1,092.60	-	1,092.60	60
	Specialised Unit	556.05	-	556.05	106.60	-	107.99	19
	Education and Health Institutions Audit Services	283.52	-	283.52	-	-	-	-
Total		8,359.03	330.00	8,689.03	3,946.64	20.93	3,967.56	46

Source: The Auditor General

The analysis of the Auditor General's programme and sub-programme performance showed that the overall absorption rate was 46 per cent in the first six months of FY 2025/2026, thus slightly below the period's target of 50 per cent.

4.10.25.3 Non-financial Performance by the Auditor General

The achievements against the Key Performance Indicators of the Auditor General in the first six months of FY 2025/2026 are presented in Table 4.216.

Table 4.216: Non-Financial Performance by the Auditor General

Programme	Sub-programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Audit Services	National Government Audits	National Government Audit Reports	No. of National Audit Reports issued	1,163	1,163	-
	NGCDF Audits	NGCDF Audit Reports	No. of NGCDF Audit Reports to be issued	290	290	-
	County Government Audit	County Government Audit Reports	No. of County Audit Reports issued	1,099	1,099	-
	Education and Health Institutions Audit Services	Education and Health	No. of Education and Health Reports issued	500	-	-500
	Special Audits	Special Audit Reports	No. of Special Audit Reports issued	40	8	-32

Source: Auditor General

In the first half of FY2025/2026, the Audit Services Programme achieved full performance in National Government, NGCDF, and County Government audits, issuing all planned reports within the period. However, no Education and Health Institution audit reports were issued, and only eight out of forty planned Special Audit reports were completed, indicating significant shortfalls that require prioritization in the remaining period of the financial year.

4.10.25.4 Projects Implementation Status for the Office of the Auditor General

Table 4.217 summarises the projects undertaken by the Auditor General.

Table 4.217: Auditor General Projects Implementation Status

Project Name (a)	Project Commence-ment Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/2026 (Kshs. Million) (f)	Expendi- ture in the first six months of FY 2025/2026 (Kshs. Million) (g)	Cumulative expenditure as of 31 st December 2025 (Kshs.) (h)	Absorp- tion rate (%)
Construction of OAG Mombasa Office Block-HQ	01/07/18	30/06/28	GoK	1,610.00	300	-	152.14	9
Capital Grants from the Interna- tional Develop- ment Fund	01/07/23	Continuous	For- eign	30.00	30	-	20.93	70

Source: The Auditor General

The OAG Mombasa Office Block recorded 9 per cent absorption, with Kshs.152.14 million spent, mainly due to delays in procuring a contractor following the rollout of the eGP system. Additionally, Capital Grants from the International Development Fund recorded no expenditure as at 31st December 2025, indicating delays in project implementation.

4.10.26 The Controller of Budget

The Office of the Controller of Budget is established under Article 228 of the Constitution of Kenya to oversee budget implementation for national and county governments. It approves the withdrawal of funds and reports to each House of Parliament every four months.

4.10.26.1 Budget Performance by the Controller of Budget

The budget allocation to the Controller of Budget in FY 2025/2026 amounted to Kshs. 834.09 million, compared to Kshs.634.25 billion allocated in FY 2024/2025.

4.10.26.2 Controller of Budget Programmes and Sub-Programme Performance

The budget allocation was to fund one programmes. Table 4.218 shows budget execution by programme and sub-programmes under the Controller of Budget in the first six months of FY 2025/2026.

Table 4.218: The Controller of Budget Programme and Sub-Programme Performance

Programmes	Sub-Pro-grammes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorp- tion Rate (%)
		Recur- rent	Develop- ment	Total	Recur- rent	Develop- ment	Total	
Control and Management of Public Finance	Authorisation of withdrawals from the Public Funds	176.38	-	176.38	94.48	-	94.48	54
	Budget Review and Analysis	82.38	-	82.38	43.60	-	43.60	53
	Administrative and Support Services	471.66	-	471.66	209.01	-	209.01	44
	Research and Planning	103.69	-	103.69	44.99	-	44.99	43
Total		834.09	-	834.09	392.08	-	392.08	47

Source: The Controller of Budget

A review analysis of the Controller of Budget programme and sub-programmes performance revealed an over-all absorption rate of 47 per cent in the first six months of FY 2025/2026, which was below the half-year target of 50 per cent.

4.10.26.3 Non-financial Performance by the Controller of Budget

The achievements against the Key Performance Indicators of the Controller of Budget in the first six months of FY 2025/2026 are presented in Table 4.219.

Table 4.219: Non-Financial Performance by the Controller of Budget

Name of Pro-gramme	SUB-PRO-GRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st Decem-ber, 2025	Vari- ance
Control and Management of Public Finances	Authorization of withdrawal from public Funds	Timely processing of withdrawals of public funds	Number of Exchequer Requests for the Withdrawal of Funds (Consolidated Fund, Judiciary Fund, Equalization Fund, County Revenue Funds)	664	350	-314
			Number of exchequer requests for the withdrawal of funds- County Revenue Fund to County Operational Accounts	8000	4,679	-3,321
			Pensions and Gratuities files processed	42,000	14,138	-27,862
	Budget Imple-mentation and Monitoring	Timely Reporting on Budget Imple-mentation Review.	No. of statutory quarterly Budget Implementation review reports published and publicised for the National and Consolidated County Governments.	4	2	-2
			No. of quarterly popular versions of the National and County gov-ernments' BIRRs published	8	4	-4
		Public sensitisa- tion forums on budget implemen- tation	Number of public sensitisation forums.	2	-	-2

Name of Programme	SUB-PROGRAMME	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31 st December, 2025	Variance
	General Administration Planning and Support Services	Administrative Services	Implementation (%) of the Approved Human Resource Instruments	100	70	-30
	Research & Development	Planning, Monitoring and Evaluation Services	% Level of automation of Withdrawal process of the Public funds (CoB Information Management System)	100	70	-30
			Development of the OCOB annual workplan 2025-2026	1	1	-
			Quarterly Report on the Implementation of CoB Strategic Plan	1	1	-
			CoB Annual Report FY 24-25	1	1	-
			Development of templates for reporting on the implementation of the strategic plan activities/ Budget	1	1	-
			Number of Monitoring and Evaluation (M&E) Reports produced from M&E Exercises	47	41	-6

Source: Office of the Controller of Budget

Non-financial performance analysis indicated slow but steady progress in actualizing the financial year's targets. Holding of public sensitization forums recorded no output in the period under review.

4.10.27 The Commission on Administrative Justice

The Commission on Administrative Justice promotes administrative justice in the Public Service and the right to information.

4.10.27.1 Budget Performance by The Commission on Administrative Justice

The budget allocation to the Commission on Administrative Justice in FY 2025/2026 amounted to Kshs.674.21 million, compared to Kshs.628.69 million allocated in FY 2024/2025.

4.10.27.2 The Commission on Administrative Justice Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.220 shows budget execution by programme and sub-programmes under the Commission on Administrative Justice in the first six months of FY 2025/2026.

Table 4.220: The Commission on Administrative Justice Programme and Sub-Programme

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Promotion of Administrative Justice	General Administration and Support Services	648.21	-	648.21	290.65	-	290.65	45
	Administrative Justice Services	15.00	-	15.00	4.90	-	4.90	33
	Access to Information Services	10.99	-	10.99	2.39	-	2.39	22
Total		674.21	-	674.21	302.08	-	302.08	45

Source: The Commission on Administrative Justice

As of 31st December 2025, the Promotion of Administrative Justice Programme spent Kshs.302.08 million of Kshs 674.21 million, achieving a 45 per cent absorption rate. This was below the reporting period target of 50 per cent. Low utilization of the budget was recorded in the Access to Information Services sub-programme (22 per cent) and the Administrative Justice Services sub-programme (33 per cent).

4.10.27.3 Non-financial Performance by The Commission on Administrative Justice

The achievements against the Key Performance Indicators of the Commission on Administrative Justice in the first six months of FY 2025/2026 are presented in Table 4.221.

Table 4.221: Non-Financial Performance by the Commission on Administrative Justice

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 31 st December 2025	Variance
Promotion of Administrative Justice	General administration and support services	Public awareness of the mandate of the Commission, policies and procedures	Number of people sensitised	1,500	19,757,978	19,756,478
		Resolved public complaints on maladministration	Percentage of complaints resolved	70	53	-17
	Administrative Justice Services	Certified MDACs on the resolution of public complaints indicator, (Performance Contracting)	Percentage of MDACs issued with quarterly feedback	100	100	-
	Access to Information Services	Guidelines on Access to Information Act, 2016	Number of guidelines developed	4	-	-4
		Determined appeals on request for information	Percentage of appeals determined	100	90	-10

Source: The Commission on Administrative Justice

The Promotion of Administrative Justice Programme recorded remarkable progress toward achieving its targets in the first half of FY 2025/2026. The Commission leveraged partner platforms and the Ombudsman Mashinani initiative to create public awareness of its mandate, policies, and procedures, significantly exceeding its outreach targets.

4.11. Social Protection, Culture and Recreation Sector

4.11.1 Introduction

The Social Protection, Culture, and Recreation (SPCR) Sector comprises seven MDAs: the State Departments for Youth Affairs and Creative Economy, Sports, Children Welfare Services, Culture, The Arts and Heritage, Labour and Skills Development, Social Protection and Senior Citizen Affairs, and Gender and Affirmative Action.

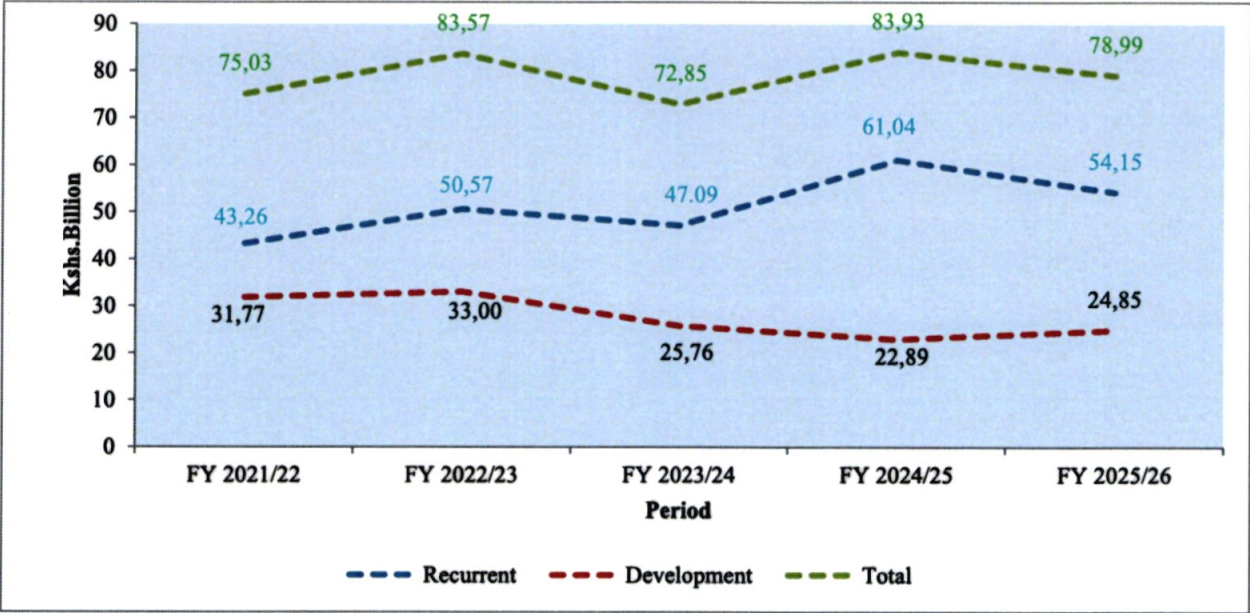
The strategic roles played by the Sector in the country’s transformation and socio-economic development include Promoting and supporting youth empowerment and development; strengthening youth mainstreaming in all sectors; spearheading the management of youth policy and legislations; promoting engagement with youth for national development; promotion of sustainable employment, harmonious industrial relations, and productive workforce; promotion of gender equity and equality; empowerment of communities and vulnerable groups, safeguarding children’s rights; and advancement of diverse cultures, arts and sports to enhance cohesiveness and Kenya’s regional and international competitiveness.

4.11.2 Budget Performance for SPCR Sector

The budget allocation to SPCR in FY 2025/2026 amounted to Kshs.78.99 billion, compared to Kshs.83.93 billion allocated in the previous financial year, 2024/2025. This amount represents 2 per cent of the gross national budget of Kshs.4.69 trillion and 3 per cent of the MDAs’ budget of Kshs.2.55 trillion. The allocation comprises Kshs.24.85 billion (31 per cent) for development activities and Kshs.54.15 billion (69 per cent) for recurrent expenditure. The State Department for Social Protection and Senior Citizen Affairs received the highest budgetary allocation of Kshs.29.32 billion (37 per cent of the Sector’s budget), while the State Department for Culture and Heritage had the lowest budgetary allocation of Kshs.3.59 billion (5 per cent of the SPCR Sector allocation).

Figure 4.19 shows the budgetary allocation trends for the SPCR Sector from FY 2021/2022 to FY 2025/2026.

Figure 4.19: Budgetary Allocation Trend for the SPCR Sector



Source: National Treasury

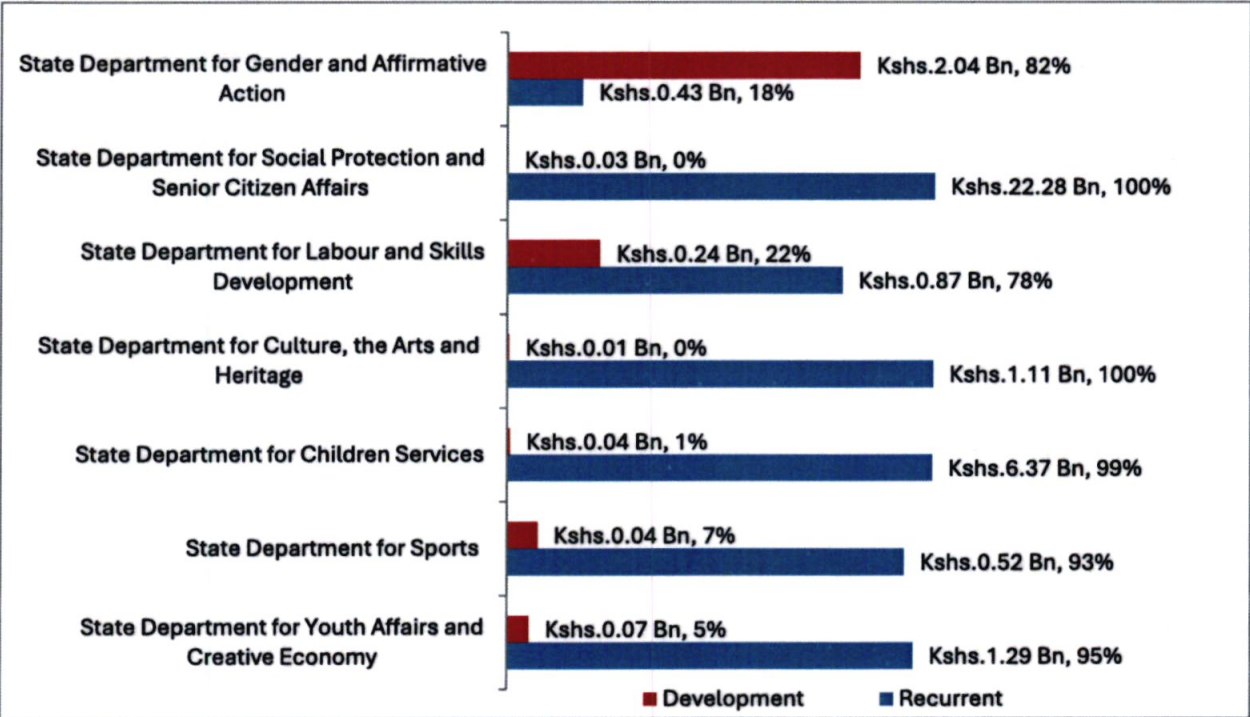
The total exchequer issues to the SPCR Sector amounted to Kshs.35.35 billion, representing 62 per cent of the Sector’s annual net estimates, comprising Kshs.2.47 billion for development expenditure, representing 32 per

cent of the original development net estimates, and Kshs. 32.88 billion for recurrent activities, representing 66 per cent of annual recurrent net estimates.

In the first six months of FY 2025/2026, the State Department for Gender and Affirmative Action recorded the highest proportion of development exchequer issues to annual development net estimates at 49 per cent, while the State Department for Youth Affairs and Creative Economy recorded the lowest ratio of 3 per cent. The State Department for Social Protection and Senior Citizen Affairs received the highest proportion of recurrent exchequer issues to revised net estimates at 77 per cent, while the State Department for Gender and Affirmative Action received the lowest at 23 per cent.

Figure 4.20 shows the exchequer issues in the SPCR Sector in the first six months of FY 2025/2026.

Figure 4.20: Exchequer Issues to the SPCR Sector



Source: National Treasury

The total expenditure for the SPCR Sector amounted to Kshs. 45.96 billion, representing 58 per cent of the original gross estimates, compared to Kshs.39.48 billion (47 per cent) recorded in a similar period of FY 2024/2025. This amount comprised Kshs. 11.94 billion for the development budget, representing an absorption rate of 48 per cent, compared to 48 per cent recorded in the first six months of FY 2024/2025, and Kshs. 34.02 billion for recurrent expenditure, representing 63 per cent of the annual recurrent gross estimates, compared to 47 per cent recorded in a similar period of FY 2024/2025. Table 4.222 shows the SPCR sector analysis of exchequer issues and expenditure in the first six months of FY 2025/2026.

Table 4.222: SPCR Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Budget	% of Expenditure to Gross Budget	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Youth Affairs and Creative Economy	2.67	2.17	0.07	0.22	3	8	2.23	2.05	1.29	1.42	63	64
State Department for Sports	15.84	0.10	0.04	9.17	40	58	1.63	1.06	0.52	0.66	49	41
State Department for Culture, Arts and Heritage	0.81	0.06	0.01	0.01	9	1	2.77	2.14	1.11	1.60	52	58
State Department for Labour and Skills Development	0.77	0.77	0.24	0.39	31	51	4.30	1.62	0.87	0.79	54	18
State Department for Social Protection and Senior Citizen Affairs	0.19	0.19	0.03	0.09	18	48	29.13	29.03	22.28	22.28	77	76
State Department for Children Services	0.24	0.24	0.04	0.03	18	12	12.07	12.07	6.37	6.37	53	53
State Department for Gender and Affirmative Action	4.33	4.13	2.04	2.03	49	47	2.02	1.88	0.43	0.90	23	45
Total	24.85	7.66	2.47	11.94	32	48	54.15	49.84	32.88	34.02	66	63
Sector Summary												
	Gross Estimates		Net Estimates	Exchequer Issues		Expenditure	% of Exchequer to Net Estimates		% of Expenditure to Gross Estimates			
Development	24.85		7.66	2.47		11.94	32		48			
Recurrent	54.15		49.84	32.88		34.02	66		63			
Total	78.99		57.50	35.35		45.96	61		58			

Source: MDAs and National Treasury

The State Department for Sports recorded the highest absorption of development budget at 58 per cent. In comparison, the State Department for Culture, Arts and Heritage recorded the lowest absorption rate at 1 per cent of the development budget. On the other hand, the State Department for Social Protection and Senior Citizen Affairs recorded the highest absorption of recurrent budget at 76 per cent, while the State Department for Labour and Skills Development recorded the lowest recurrent expenditure-to-gross recurrent budget ratio at 18 per cent. The high absorption of the budget for the State Department for Social Protection and Senior Citizen Affairs is attributed to expenditure on the payment of Social Health Insurance Fund cover for 450,000 indigents, as additional funding under Article 223 of the Constitution.

4.11.3 The State Department for Youth Affairs and Creative Economy

The mandate of the State Department for Youth Affairs and Creative Economy as per Executive Order No. 2 of 2023, is; Youth Policy and Empowerment, Mainstreaming Youth in National Development Managing and

Promoting engagement with Youth for National Development, Harnessing Youth Talent for National Development, Business Innovation and Incubation and to Facilitate the mobilisation of resources for youth entrepreneurship and development, Self-development programme designed for young persons in Kenya to equip them with positive life skills.

4.11.3.1 Budget Performance by the State Department for Youth Affairs and Creative Economy

The budget allocation to the State Department for Youth Affairs and Creative Economy in FY 2025/2026 amounted to Kshs.4.90 billion, compared to Kshs.3.25 billion allocated in FY 2024/2025.

4.11.3.2 State Department for Youth Affairs and Creative Economy Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.223 shows budget execution by programmes and sub-programmes under the State Department for Youth Affairs in the first six months of FY 2025/2026.

Table 4.223: The State Department for Youth Affairs and Creative Economy Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Youth Empowerment Services	Youth Social and Sustainable Community Development	119.78	478.80	598.58	215.42	85.52	300.95	50
	Youth Mentorship, Leadership and Governance	43.02		43.02	35.02	-	35.02	81
Youth Development Services	Youth Development Research and Quality Management	25.06	10.53	35.59	11.82	-	11.82	33
	Youth Entrepreneurship, Innovation and Talent Development	87.38	1,646.28	1,733.65	41.95	127.96	169.92	10
	Youth Development Field Extension Services	549.25	79.50	628.75	273.97	1.11	275.08	44
Film Development Services	Film Services Development	811.15	454.70	1,265.85	382.94	9.80	392.74	31
General Administration, Planning, and Support	Administration and Support Services	592.97	-	592.97	462.79	-	462.79	78
Total		2,228.61	2,672.43	4,901.04	1,423.92	224.40	1,648.32	34

Source: The State Department for Youth Affairs and Creative Economy

Analysis of programme and sub-programme performance indicated that the State Department for Youth Affairs and Creative Economy recorded 34 per cent absorption of the budget, which was far below the target for the reporting period of 50 per cent. We recommend fast-tracking of the implementation of the sub-programme activities with below-average performance to deliver on the MDA objectives by the end of the financial year.

4.11.3.3 Non-financial Performance by the State Department for Youth Affairs and Creative Economy

Table 4.224 presents some of the Key Performance Indicators by the State Department for Youth Affairs and Creative Economy in the first six months of FY 2025/2026.

Table 4.224: Non-Financial Performance by the State Department for Youth Affairs and Creative Economy

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Target(s)	Achieved as of 31 st December 2025	Variance
Youth Empowerment	Youth Social and Sustainable Community Development	Youth Development Services	No. of youth engaged in intergenerational dialogue forums	65,124	-	-65,124
			Number of Youth engaged in climate change mitigation efforts	45,038	-	-45,038
			No. of youth trained on mindset education	122,526	7,420	-115,106
		Youth-centred care services	Number of youths accessing subsidised youth-friendly Sexual Reproductive Health Services	10,000	-	-10,000
Film Development Services	Film Services	Film Production Services	No. of film catalogues produced	500	-	-500
	Copyright Protection and Promotion Services	Copyright services	No. of copyright works registered	57,000	-	-57,000
Youth Development Services	Youth Entrepreneurship, Innovation and Talent Development	Youth employability services	Number of youth placed in internship and employment	50,000	-	-50,000

Source: The State Department for Youth Affairs and Creative Economy

The non-financial performance analysis indicated lack of service delivery across various key output areas, except for training youth in mindset education. The affected activities included youth placement and employment, copyright services, film production services, youth-centred care services, engaging the youth in climate change mitigation and intergenerational dialogue forums.

4.11.3.4 Project Implementation for the State Department for Youth Affairs and Creative Economy

Table 4.225 summarises some of the ongoing projects undertaken by the State Department for Youth Affairs and Arts.

Table 4.225: State Department for Youth Affairs and Creative Economy's Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project Completion Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage of Completion
Youth Empowerment Centres (YEC's) – (BETA)	01st July, 2007	30 th June 2030	GoK	7,372.00	39.75	1.11	2,990.90	41
Vijana Vuka na Afya (VIVA)	23 rd December, 2021	23 rd December, 2025	GoK & KJW	914.40	80.00	9.64	625.55	68
Establishment of Kenya Film School	01st July, 2014	30 th June, 2026	GoK	691.00	9.85	9.80	462.57	67
Film Location Mapping	01st July, 2018	30 th June, 2025	GoK	122.25	7.5	-	91.58	75
Youth Enterprise Development Fund (YEDF)	01st July, 2007	30 th June, 2030	GoK	9,503.00	158.83	-	4,532.09	48
National Youth Opportunities Towards Advancement	14th May, 2024	15 th May, 2030	GoK & World Bank	13,631.14	825.02	127.96	406.97	3
Acquisition and Refurbishment of Cinema Theatre	01st July, 2016	30 th June, 2028	GoK	1,225.74	-	-	272.00	22
GoK/ENFPA 10 th Country Programme (UNFPA)	01st July, 2022	30 th June 2028	United Nations Population Fund	50.24	5.27	-	1.16	2

Source: The State Department for Youth Affairs and Creative Economy

The low absorption rate in the first half of FY 2025/26 was mainly attributed to two factors: the migration from manual to the e-GP system for procurable items, coupled with the non-remittance of Ordinary AIA funds amounting to Kshs. 210 million to SAGAs, and delays in onboarding youth beneficiaries due to the prolonged process of securing the World Bank's no-objection to the National Youth Opportunities Towards Advancement project. These challenges significantly hindered implementation, leaving several projects incomplete.

4.11.4 The State Department for Sports

The State Department for Sports promotes Development, management and implementation of the sports policy; Enforcement and implementation of the World Anti-Doping Code and Convention against doping; Promotion and coordination of sports training and education; Regulation of sports; Expansion of the Sports industry for sustainable livelihood; Development and management of sports facilities; Establishment and management of sports academies to nurture talent. Budget Performance by the State Department for Sports.

4.11.4.1 Budget Performance by the State Department for Sports

The budgetary allocation to the State Department for Sports in FY 2025/2026 amounted to Kshs.17.46 billion, compared to Kshs.19.54 billion allocated in FY 2024/2025.

4.11.4.2 State Department for Sports Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.226 shows budget execution by programmes and sub-programmes under the State Department for Sports in the first six months of FY 2025/2026.

Table 4.226: The State Department for Sports Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recur-rent	Develop-ment	Total	Recur-rent	Develop-ment	Total	
Sports	Sports Training and Competitions	680.44	70.00	750.44	235.10	-	235.10	31
	Development and Management of Sports Activities	737.87	15,765.00	16,502.87	316.90	9,167.05	9,483.95	57
	General Administra-tion, Planning and Support Services	208.45	-	208.45	107.48	-	107.48	52
Total		1,626.76	15,835.00	17,461.76	659.48	9,167.05	9,826.53	56

Source: State Department for Sports

The performance of the Sports programme was within the target of 50 per cent budget absorption for the first half of FY 2025/2026.

4.11.4.3 Non-financial Performance by the State Department for Sports

Table 4.227 presents some of the Key Performance Indicators for the State Department for Sports in the first six months of FY 2024/2025.

Table 4.227: Non-Financial Performance by the State Department for Sports

Programme	Sub-Programme	Key Output	Key Performance Indi-cator	Annual Target (s)	Achieved as of 31 st December, 2025	Variance
Sports	International and National Sports programs and events		Number of teams present-ed in international sports competitions	45	17	-28
			Number of International Sports competitions hosted	8	6	-2
			Number of Sports pro-grammes for vulnerable groups undertaken	12	5	-7
	Sports training and competi-tions	Regulation and Compliance ser-vices provided	Number of new sports organisations registered	300	66	- 234
		Sports talent de-velopment services	Number of athletes en-rolled for training in sports academies	2,700	-	-2,700
			% completion of the Talanta Hela Football Tournament	100	-	-100
		Anti-Doping ser-vices provided	No. of Intelligence-based tests conducted	1,250	1,746	496

Source: State Department for Sports

The non-financial performance analysis revealed delays in the delivery of several planned outputs in the sports

sector. By the end of the first six months of FY 2025/26, training of athletes in sports academies and the conducting of the Talanta Hela Football tournament had not commenced. Further, only 17 teams had been presented in international competitions, against a target of 45, and five programmes for vulnerable groups were undertaken, against a target of 12. Registration of new sports organisations was also low, with only 66 out of a target of 300.

4.11.5 The State Department for Children Services

The State Department for Children’s Services promotes and safeguards the rights and welfare of all children in Kenya. Its role is to provide leadership in coordination, policy implementation, and service delivery related to child protection and well-being. This includes preventing and responding to issues like child abuse, exploitation, child labour, and harmful practices, as well as managing institutions for children and promoting alternative family care.

4.11.5.1 Budget Performance by the State Department for Children Services

The budget allocation to the State Department for Children Welfare Services in FY 2025/2026 amounted to Kshs.12.32 billion. It is a newly established State Department created on 16th April, 2025. through Executive Order No. 1 of 2025, following the reorganisation of the government.

4.11.5.2 Programme and Sub-programme Performance of the State Department for Special Programmes

The budget allocation was to fund four programmes. Table 4.228 shows budget execution by programmes and sub-programmes under the State Department for Children Welfare Services in the first six months of FY 2025/2026.

Table 4.228: Programme and Sub-Programme Performance of the State Department for Children Welfare Services

Programmes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Social Protection and Children's Services	Social Welfare and Vocational Rehabilitation	-	233.77	233.77	-	28.28	28.28	12
	Community Mobilisation and Development	-	10.23	10.23	-	-	-	-
	Child Community Support Services	2,133.91	-	2,133.91	570.96	-	570.96	27
	Child Rehabilitation and Custody	472.16	-	472.16	140.87	-	140.87	30
National Social Safety Net	Social Assistance to Vulnerable Groups	2,606.07	244.00	2,850.07	711.83	28.28	740.11	26
General Administration, Planning and Support Services	Administrative Support Services	9,310.74	-	9,310.74	5,573.26	-	5,573.26	60
Total		12,074.08	244.00	12,318.08	6,365.95	28.28	6,394.23	52

Source: The State Department for Children Services

Programmes and sub-programmes implemented by the State Department for Children Services recorded an

overall absorption rate of 52 per cent. However, the sub-programme on community mobilisation and development registered no expenditure during the period under review.

4.11.5.3 Non-financial Performance by the State Department for Children Welfare Services

The achievements against the State Department for Children Welfare Services’ Key Performance Indicators in the first six months of FY 2025/2026 are presented in table 4.229.

Table 4.229: Non-Financial Performance by the State Department for Children Welfare Services

Programme	Sub- Programme	Key Output	Key Performance Indicator	An- nual Target	Achieved as of 31 st December 2025	Variance
Social Develop- ment and Chil- dren Services	Child Community Support Services	Legislative frame- works to support child welfare strengthened	No. of Regulations developed to implement the Children Act 2022	4	-	-4
			No. of regions reached through dissemination of National Care Reform Strate- gy M&E Framework	3	-	-3
		Children Services	No. of Child Protection Volunteers (CPVs) appointed and trained	300	120	-180
	Social Welfare and Vocational Rehabilitation	Positive parenting promotion services	No. of facilitators trained on positive parenting	250	188,515	188,265
		Positive parenting promotion services	Number of people sensitised on positive parenting	7,500	15,802	8,302
	Child Community Support Services	Children Services	% of field stations provided with AIEs for Children sup- port services	100	100	-
Child Rehabilita- tion and Custody	Community Mobilisation and Development	Number of Orphan Vulnerable Children (OVCs) supported with Presidential Bursary	Number of OVCs receiving Presidential Bursary	22,300	-	-22,300
National Safety Net	Social Assistance to Vulnerable Children and Families	Street families reha- bilitated	Number of street persons rescued	3,000	2,086	-914
		Street families reinte- grated	Number of street persons reintegrated into families and the community	3,000	1,983	-1,017
		County Chapters to coordinate street families’ rehabilitation established	No. of children rescued, placed at statutory and char- itable children’s institutions, supported with basic needs, tracing and reintegrated into families “	11,000	2,500	-8,500
		Children services	Number of street persons provided with psycho-social support	3,000	2,624	-376)

Source: The State Department for Children Services

4.11.6 The State Department for Culture, the Arts and Heritage

The MDAs’ mandates include National Heritage Policy and Management, Culture Policy management, policy on Kenya’s Heroes and Heroines, Language Management Policy, National Archives/Public Records Manage-

ment, management of National Museums and Monuments, and Historical Sites Management.

4.11.6.1 Budget Performance by the State Department for Culture and Heritage

The budget allocation to the State Department for Culture and Heritage in FY 2025/2026 amounted to Kshs.3.59 billion, compared to Kshs.3.30 billion allocated in FY 2024/2025.

4.11.6.2 State Department for Culture and Heritage Programmes and Sub-Programme Performance

The budgetary allocation was to fund five programmes. Table 4.230 shows budget execution by programmes and sub-programmes under the State Department for Culture, the Arts and Heritage in the first six months of FY 2025/2026.

Table 4.230: The State Department for Culture and Heritage Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Culture	Conservation of Heritage	1,353.73	81.00	1,434.73	671.42	5.00	676.42	47
	Development and Promotion of Culture	224.51	50.00	274.51	365.76	-	365.76	133
	Cultural Product Diversification	64.12	-	64.12	23.21	-	23.21	36
The ARTs	Performing Arts	164.80	290.00	454.80	79.30	-	79.30	17
	Promotion of Kenyan Music and Dance	89.19	210.00	299.19	39.15	-	39.15	13
Library Services	Library Services	467.78	145.00	612.78	226.23	-	226.23	37
Public Records and Archives Management	Archives and Documentation	110.92	36.98	147.90	47.84	-	47.84	32
	Records Management	13.24	-	13.24	6.11	-	6.11	46
General Administration, Planning, and Support	General Administration Planning and Support Services	136.30	-	136.30	65.60	-	65.60	48
Lottery Control & Policy	Lottery Control & Policy	148.00	-	148.00	74.00	-	74.00	50
Total		2,772.60	812.98	3,585.58	1,598.63	5.00	1,603.63	45

Source: The State Department for Culture, the Arts and Heritage

An analysis of programmes and sub-programmes performance for the State Department for Culture, the Arts and Heritage revealed below-average absorption rates as at the end of the first six months of FY2025/26, indicating underutilisation of allocated funds. We recommend that the State Department identify the issues hindering the implementation of the budget and address them promptly.

4.11.6.3 Non-financial Performance by the State Department for Culture and Heritage

Table 4.231 presents some of the Key Performance Indicators for the State Department for Culture, the Arts and Heritage in the first six months of FY 2025/2026.

Table 4.231: Non-Financial Performance by the State Department for Culture and Heritage

Programme	Sub-Programme	Key Outputs	Key Performance Indicators	Annual Target 2025/26	Achieved as of 31 st December, 2025	Variance
Culture/ Heritage	Conservation of Heritage	Heritage Preservation Services	No. of heritage collections standardised and digitised for user needs	60,000	21,297	-38,703
			Number of scientific research papers published	100	33	-67
Performing Arts	Promotion of Kenyan Music and Dance	Heritage Preservation Services	Number of musicians accessing the Permanent Presidential Music Commission studio and rehearsal space	400	315	-85
	Performing Arts	Arts Development Services	No. of artists trained and nurtured	100	-	-100
		Heritage Preservation Services	No. of Creatives trained in Performing Arts	600	649	49
Public Records Management	Records Management	Archives and record services	Number of records digitised in the Records Management Unit	10,000	4,000	-6,000
	Archives and Documentation	Archival and record services	Number of records microfilmed and digitised	60,000	34,049	-25,954

Source: State Department for Culture and Heritage

An analysis of programmes and sub-programmes performance for the State Department for Culture and Heritage revealed the Department did not achieve any key outputs under the Arts Development Services in the first six months of FY2025/26.

4.11.6.4 Project Implementation for the State Department for Culture, the Arts and Heritage

Table 4.232 summarises some of the ongoing projects undertaken by the State Department for Culture, Arts and Heritage.

Table 4.232: State Department for Culture and Heritage Project

Project Name (a)	Project commencement date (b)	Expected Project Completion date (c)	Source of Funds (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage of Completion
Refurbishment of archives offices	04/07/2023	30 June 2026	GoK	120.60	-	-	56.62	55.00
Professional & Scientific Training for the Development of Cultural Tourism	FY2024-2025	FY2026/2027	GoK	30	-	5.00	-	33

Project Name (a)	Project commencement date (b)	Expected Project Completion date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage of Completion
Marachi Cultural Centre	01/7/ 2022	01/12/2024	GoK	72.5	-	-	22.50	31
Gedi National Monument Construction of Perimeter Wall-NMK (SASDF AiA)	FY2025-2026	FY2027/2028	GoK - SASDF	87	-	-	-	-
Wundanyi Youth Resource	07 /1/2023	30/6/2027	GoK	141	-	-	84	60
National Collection Heritage Centre	FY 2017-2018	FY2028/2029	GoK	3,000	-	-	16.50	55
Installation of the Library Information Management System	01/08/2017	30/06/2025	GoK	150	-	-	55.50	45

Source: The State Department for Culture and Heritage

The Marachi Cultural Centre and the Installation of the Library Information Management system had overstretched their target completion timelines, initially set for December 2024 and June 2025. They recorded completion rates of merely 31 per cent and 45 per cent, respectively, as of the end of 31st December 2025.

4.11.7 The State Department for Labour and Skills Development

The mandate of the sub-sector includes National Labour and Employment Policy Management; Labour and Social Protection Policy and Programme Implementation; Industrial Training; National Labour Productivity and Competitiveness; Labour market, research and analysis; Child Labour Policy and Regulations Management; Develop and maintain Database on Employment Creation; Workplace Inspection; Workman's Compensation Policy; Promotion of Occupational Health and Safety at Work; Industrial Relations Management and other labour management policies.

4.11.7.1 Budget Performance by the State Department for Labour and Skills Development

The budget allocation to the State Department for Labour and Skills Development in FY 2025/2026 amounts to Kshs.5.06 billion, compared to Kshs.5.23 billion allocated in FY 2024/2025.

4.11.7.2 State Department for Labour and Skills Development Programmes and Sub-Programme Performance

The budget allocation was to fund three programmes. Table 4.233 shows budget execution by programmes and sub-programmes under the State Department for Labour and Skills Development in the first six months of FY 2025/2026.

Table 4.233: The State Department for Labour and Skills Development Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Promotion of the Best Labour Practice	Promotion for Harmonious Industrial Relations	502.59	6.44	509.03	144.91	-	144.91	28
	Regulation of Trade Unions	21.52	-	21.52	9.76	-	9.76	45
	Provision of Occupational Safety and Health	324.48	55.20	379.68	152.30	-	152.30	40
	Employment Promotion Services	326.14	150.00	476.14	163.07	150.00	313.07	66
Manpower Development, Employment and Productivity Management	Human Resource Planning and Development	82.41	167.00	249.41	41.10	46.38	87.47	35
	Industrial Skills Development	2,472.00	389.96	2,861.96	8.42	192.94	201.36	7
	Productivity Promotion, Measurement and Improvement	66.72	-	66.72	32.93	-	32.93	49
	Management of Skills and Post-Training	24.38	-	24.38	11.28	-	11.28	46
General Administration Planning and Support Services	Policy, Planning, and General Administrative Services	474.95	-	474.95	226.67	-	226.67	48
Total		4,295.21	768.60	5,063.81	790.44	389.32	1,179.75	23%

Source: State Department for Labour and Skills Development

An analysis of programme and sub-programme performance for the State Department for Labour and Skills Development recorded an absorption rate of 23 per cent, which was dismal compared to the target of 50 per cent as at the end of the first half of FY 2025/2026.

4.11.7.3 Non-financial Performance by the State Department for Labour and Skills Development

Table 4.234 presents Key Performance Indicators for the State Department for Labour and Skills Development in the first six months of FY 2025/2026.

Table 4.234: Non-Financial Performance by the State Department for Labour and Skills Development

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target (s)	Achieved as of 31 st December 2025	Variance
Labour, Employment and Safety Services	Promotion of harmonious industrial relations	Labour Disputes Services	Percentage of resolved disputes- foreign	80	-	-80
			Number of foreign contracts attested for renewal or extension	75,000	39,036	-35,964
	Regulation of Trade Unions	Trade Unions Regulatory Services	Number of trade unions' books of accounts inspected	520	375	-145

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target (s)	Achieved as of 31 st December 2025	Variance
Manpower Development, Industrial Skills and Productivity Management	Industrial Skills Development	Industrial Training Services	Number of Persons assessed and certified under the Recognition of Prior Learning	15,000	8,855	-6,145
			No. of training institutions accredited and registered for industrial training	1,084	172	-912
	Productivity Promotion, Measurement & improvement	Productivity Improvement Services	Number of public officers trained on productivity measurement	5,000	12,800	7,800

Source: State Department for Labour and Skills Development

4.11.7.4 Project Implementation for the State Department for Labour and Skills Development

Table 4.235 summarises some projects undertaken by the State Department for Labour and Skills Development.

Table 4.235: State Department for Labour and Skills Development Projects Implementation

Project Name (a)	Project Commence Date (b)	Expected completion date (c)	Source of Funds (d)	Estimated value of the Project (Kshs.) Million (e)	Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first six months of FY 2025/26 (Million) (g)	Cumulative Project Expenditure as of 31 st December 2025 (Kshs. Million) (h)	Percentage of Completion
Construction of National Occupational Safety and Health Institute (Phase 1)	15/3/2010	30/6/2026	GoK	833.13	25.028	-	658.31	79
Construction of the National Employment Promotion Centre (Kabete) (BETA)	10/3/2015	30/6/2025	GoK	1,050.73	75	150.00	496.94	47
Construction of Meru County Labour Offices	15/5/2012	30/6/2026	GoK	30.50	3.22	-	24.06	79
ERP System Upgrade and Human Capital Transformation	20/6/2024	30/6/2028	GoK	1,619.76	0.38	0.96	0.96	-
National Youth Opportunities Towards Advancement (NYOTA) Projects, Operationalization of Labour Market Information & Observatory	01/10/2023	30/9/2029	GOK/ WORLD BANK	5,100	278.00	238.84	788.66	15

Source: The State Department for Labour and Skills Development

Project implementation status analysis indicated uneven progress across projects, with the Construction of the National Employment Promotion Centre at Kabete recording only 47 per cent completion despite its target completion date of 30th June 2025 having lapsed, signalling timeline overruns. The ERP System Upgrade and

Human Capital Transformation project showed a lack of progress (zero per cent completion) despite receiving exchequer issues in the period under review. At the same time, the NYOTA Project remained at an early stage of implementation at 15 per cent completion. In contrast, the Construction of the National Occupational Safety and Health Institute (Phase 1) and the Construction of Meru County Labour Offices registered relatively higher progress at 79 per cent and 79 per cent, respectively.

4.11.8 The State Department for Social Protection and Senior Citizen Affairs

The State Department for Social Protection and Senior Citizen Affairs promotes Social Protection Policy, Senior Citizens Policy, Vocational Training and Rehabilitation of Persons with Disabilities, National Volunteerism Policy, Policy and Programmes for Persons with Disabilities, Policy and Programmes for Older Persons, Management of Statutory Children’s Institutions, Community Development Policy, Community Mobilization, Registration of Self-Help groups; Protection and Advocacy of Needs of Persons with Disabilities, Social Assistance Programmes, Family Protection Policy, Rehabilitation of Street Families, Policies on Children and Social Development, Counter Trafficking in Persons, Children Welfare and Penal Protection, and Support for Matrimonial and Succession Laws and Policies.

4.11.8.1 Budget Performance by the State Department for Social Protection and Senior Citizens Affairs

The budget allocation to the State Department for Social Protection and Senior Citizen Affairs in FY 2025/2026 amounts to Kshs.29.32 billion, compared to Kshs.47.79 billion allocated in FY 2024/2025.

4.11.8.2 State Department for Social Protection and Senior Citizens Affairs Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.236 shows budget execution by programmes and sub-programmes under the State Department for Social Protection and Senior Citizen Affairs in the first six months of FY 2025/2026.

Table 4.236: The State Department for Social Protection and Senior Citizens Affairs Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Social Protection and Children Services	Social Welfare and Vocational Rehabilitation	878.76	29.00	907.76	526.86	-	526.86	58
	Community Mobilisation and Development	746.70	10.00	756.70	452.31	-	452.31	60
National Safety Net	Social Assistance to Vulnerable Groups	27,147.46	148.13	27,295.59	21,059.15	90.49	21,149.65	77
General Administration, Planning and Support Services	General Administration and Support Services	359.97	-	359.97	243.08	-	243.08	68
Total		29,132.89	187.13	29,320.02	22,281.40	90.49	22,371.90	76

Source: The State Department for Social Protection and Senior Citizen Affairs

The programmes and sub-programmes analysis show that the State Department for Social Protection and Se-

nior Citizen Affairs had spent 79 per cent of its recurrent budget in the first half of FY 2025/2026. This is attributed to the expenditure on health cover for indigents, following additional funding under Article 223 of the Constitution.

4.11.8.3 Non-financial Performance by the State Department for Social Protection and Senior Citizens Affairs

Table 4.237 presents Key Performance Indicators for the State Department for Social Protection and Senior Citizens Affairs in the first six months of FY 2025/2026.

Table 4.237: Non-Financial Performance by the State Department for Social Protection and Senior Citizens Affairs

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target (s)	Achieved as of 31 st December 2025	Variance
Social Development and disability inclusion	Community Mobilisation and Development	Community Groups (SHGs, CBOs) registered, trained & linked to Micro Financial Institutions	Number of community groups registered and trained	60,000	50,441	-9,559
			No. of community groups trained	30,000	28,850	-1,150
Social Welfare Vocational Rehabilitation	Disability Inclusion	Disability rights mainstreamed in social and economic development	Number of persons with disabilities registered	100,000	66,340	-33,660
National Safety Net	Social Assistance Vulnerable Groups	Households with vulnerable persons supported	Number of older persons supported with cash transfers	1,045,388	1,149,270	103,882
			Number of households with PWDs supported with cash	65,281	63,939	-1,342
General Administration and Support Services	Planning and General Administration Services	Supported Management Information System	Number of functional Management Information Systems supported	5	3	-2
		Compliance with the Public Finance Management Act, 2012 and subsequent regulations	Quarterly and annual audit report	5	2	-3

Source: State Department for Social Protection and Senior Citizen Affairs

The non-financial performance analysis of the State Department for Social Protection and Senior Citizen Affairs indicated good progress in delivering services to the citizenry, with most key performance areas recording achievement of above 50 per cent compared to the respective annual targets.

4.11.8.4 Project Implementation for the State Department for Social Protection and Senior Citizen Affairs

Table 4.238 summarises some of the ongoing projects under the State Department for Social Protection and Senior Citizen Affairs.

Table 4.238: State Department for Social Protection and Senior Citizen Affairs Project Implementation Status

Project Name(a)	Project Commence-ment Date (b)	Expected date of Completion (c)	Source of Funds (d)	Estimat-ed Value of the Project (Kshs. Million) (e)	Total Funding in the first six months of FY 2025/26 (Kshs. Million) (f)	Expendi-ture in the first six months of FY 2025/2026 (Kshs. Mil-lion) (g)	Cumulative project expenditure as of 31 st December, 2025 (Kshs. Million) (h)	Percentage of Completion
Educational Equip-ment for Vocation Rehabilitation Cen-ters 12 (VRCs)	01/07/12	30/06/2030	GOK	1,200.00	7.00	-	154.30	12.90
Renovation and Re-furbishment of Voca-tional Rehabilitation Centre (VRCs)	01/07/12	06/30/2028	GOK	350.00	7.50	-	110.30	31.50
Upgrading of Com-munity Capacity Support Centres in Kirinyaga & Kilifi	6/14/2021	06/30/2028	GOK	125.93	5.0	-	45.3	36
Kenya Social and Economic Inclusion Project Phase 2	1/10/2025	31/06/2030	GOK/Donor	17,000.00	74.07	90.49	90.49	-

Source: The State Department for Social Protection and Senior Citizen Affairs

The project implementation status during the first half of FY 2025/26 reflected minimal financial activity, primarily due to increasing fiscal pressure and transition challenges associated with the eGP system, which hindered the effective execution of planned projects.

4.11.9 The State Department for Gender and Affirmative Action

The State Department for Gender and Affirmative Action promotes Gender Policy Management, Special Programmes for Women Empowerment, Gender Mainstreaming in MDAs, Community Mobilisation on Gender issues, Domestication of International Treaties/Conventions on Gender Policy and Programmes on Gender Violence, Affirmative Action Policy; Promote Equity; Undertake a national survey on special needs; Mainstreaming affirmative action in MDAs and to Ensure compliance to affirmative action principles as envisaged in the Constitution.

4.11.9.1 Budget Performance by the State Department for Gender and Affirmative Action

The budget allocation to the State Department for Gender and Affirmative Action in FY 2025/2026 amounts to Kshs.6.34 billion, compared to Kshs.4.82 billion allocated in FY 2024/2025.

4.11.9.2 Programmes and Sub-Programme Performance for the State Department for Gender and Affirmative Action

The budget allocation was to fund three programmes. Table 4.239 shows budget execution by programmes and sub-programmes under the State Department for Gender and Affirmative Action in the first six months of FY 2025/2026.

Table 4.239: Programme and Sub-Programme Performance for the State Department for Gender and Affirmative Action

Programmes	Sub-Pro-grammes	Original Estimates (Kshs. million)			Expenditure (Kshs. million)			Absorp-tion Rate (%)
		Recur-rent	Develop-ment	Total	Recur-rent	Develop-ment	Total	
Community Development	Affirmative Action	940.81	4,000.00	4,940.81	470.41	2,000.00	2,470.41	50
Gender Em-powerment	Gender and So-cial-Economic Empowerment	352.77	-	352.77	219.36	34.13	253.49	72
	Gender Main-streaming	480.19	328.95	809.14	108.89	-	108.89	13
General Ad-ministration and Support Services	General Ad-ministration and Support Services	241.38	-	241.38	100.27	-	100.27	42
Total		2,015.15	4,328.95	6,344.10	898.92	2,034.13	2,933.05	46

Source: The State Department for Gender and Affirmative Action

The financial analysis of the programmes and sub-programmes revealed that the Gender and Social-Economic Empowerment program had the highest absorption rate at 72 per cent. In comparison, the Gender Main-streaming program recorded the lowest absorption rate at 13 per cent. The State Department for Gender and Affirmative Action recorded an overall budget absorption rate of 46 per cent, which was slightly below the 50 per cent target for the period under consideration, assuming linear budget utilisation.

4.11.9.3 Non-financial Performance by the State Department for Gender and Affirmative Action

The achievements against the State Department's Key Performance Indicators for Gender and Affirmative Action in the first six months of FY 2025/2026 are presented in table 4.240.

Table 4.240: Non-Financial Performance by the State Department for Gender and Affirmative Action

Programme	Key Output	Key Performance Indicator	Annual Tar-get(s)	Achieved as of 31 st December 2025	Variance
General Adminis-tration, Planning and Support Services	Planning Services	No. of quarterly M&E reports	4	2	-2
	Human resource services	No. of staff trained on promo-tional courses	50	22	-28
Gender Empow-erment	Anti-FGM awareness	Number of persons capacity built on the effects of FGM and the legal framework	10,000	1,840	-8,160
	Gender mainstreaming Services	Number of people capacity built on gender mainstreaming	32,000	15,780	-16,220
	No. of public par-ticipants engaged in the development of normative frameworks (Affirmative Action Policy, NPGAD Review, Gender Bill)	No. of public participants engaged in the development of normative frameworks (Affir-mative Action Policy, NPGAD Review, Gender Bill)	100	150	50
Community De-velopment	Affirmative Action Services	No. of students supported with bursaries and scholarships	59,406	34,292	-25,114

Source: The State Department for Gender and Affirmative Action

The non-financial performance analysis of the State Department shows steady progress towards meeting the

annual targets. Notable performance included bursaries and scholarships to support 34,292 students against a target of 59,406, and public participation in the development of normative frameworks (150 public participants engaged, compared to the target of 100).

4.11.9.4 Project Implementation for the State Department for Gender and Affirmative Action

Table 4.241 summarises the projects undertaken by the State Department for Gender and Affirmative Action.

Table 4.241: State Department for Gender and Affirmative Action Project Implementation Status

Project Name(a)	Project Commencement Date (b)	Expected date of Completion (C)	Source of Funds (d)	Estimated Value of the Project (Kshs. Mn) (e)	Funding in the first six months of FY 2025/26 (Kshs. Mn) (f)	Expenditure in the first six months of FY 2025/26 (Kshs. Million) (g)	Cumulative project expenditure as of 31 st December 2025 (Kshs. Mn) (h)	Percentage of Completion
Affirmative Action Social Development Fund	01st July 2015	Continuous	GoK	37,704.05	2,000.00	2,000.00	25,205	67
Construction of a Safe Home for victims of defilement/Rape in Kajulu	01st July 2024	6/30/2028	GoK	50.00	5.00	-	-	-
Strengthening, Prevention and Response to GBV	01st July 2021	Continuous	GoK and Donor	980.50	28.34	28.34	436.34	45
GoK/UNFPA 10 th Country Program	01st July 2023	30 th June 2026	GoK and Donor	109.70	5.79	5.79	52.89	48

Source: The State Department for Gender and Affirmative Action

Analysis of the State Department for Gender and Affirmative Action’s project implementation status revealed varied project performance, with the Affirmative Action Social Development Fund exhibiting notable progress at 67 per cent completion. The Safe Home for Victims of Defilement in Kajulu, which commenced in July 2024, recorded nil progress despite receiving exchequer issues during the first half of FY 2025/26.

5. KEY ISSUES AND RECOMMENDATIONS

In the first six months of FY 2025/26, the Controller of Budget identified issues that hampered budget implementation and made recommendations to address them. These issues included Low absorption of the development budget, as discussed below.

5.1. Low Absorption of Development Budget

Observation: In the first six months of FY 2025/26, the national government's total expenditure was Kshs.2,183.86 billion, representing 47 per cent of the annual gross budget. This comprised ministerial development expenditure of Kshs.276.92 billion (absorption rate of 37 per cent), ministerial recurrent expenditure of Kshs.899.74 billion (absorption rate of 50 per cent), and Consolidated Fund Services, Kshs.1,007.20 billion (absorption rate of 47 per cent).

The government directed the mandatory use of the Electronic Government Procurement System (E-GPs) by all public procuring entities, effective July 1st 2025, for the procurement of goods and services. The e-GPS has posed challenges to the procurement process due to a steep learning curve for both MDAs staff and suppliers, integration issues with internal systems, and technical support problems that impact efficiency, competitiveness, and timely service delivery. Overall, the challenges resulted in a delayed procurement process and, consequently, low absorption of the development budget.

Recommendation: The Controller of Budget recommends a collaborative effort by all stakeholders in implementing the E-GPs system. This includes integration with IFMIS, training staff and suppliers in its use and technical support by timely troubleshooting issues reported.

5.2. Automation of Exchequer Process

Observations: The National Treasury, in liaison with the Central Bank of Kenya and the Office of the Controller of Budget, successfully rolled out exchequer automation for the National Government except for the Public Debt, the Judiciary, County governments, second-level from County Revenue Fund to County Operational Account, Equalization Fund and some specific votes for recurrent. The Controller of Budget acknowledges the progress made in the automation process and the ongoing processes to board all the government entities.

Recommendations: To enhance efficiency and effectiveness in the approval of withdrawals from public funds, the Controller of Budget recommends automating all votes to foster efficiency and effectiveness in budget implementation. This will also add to gains on the implementation of the Treasury Single Account.

5.3. Exchequer Issues under Supplementary – Use of Article 223 of the Constitution

Article 223 of the Constitution of Kenya provides for Supplementary appropriation for the national government to spend money that has not been appropriated if the amount appropriated for any purpose under the Appropriation Act is insufficient or a need has arisen for expenditure for a purpose for which no amount has been appropriated by that Act, or money has been withdrawn from the Contingencies Fund. The approval of Parliament for any spending under this Article shall be sought within two months after the first withdrawal of the money, subject to clause (3). Clause 5 specifies that in any particular financial year, the national government may not spend under this Article more than ten per cent of the sum appropriated by Parliament for that finan-

cial year unless, in exceptional circumstances, Parliament has approved a higher percentage.

In the first Half of FY 2025/26, the Controller of Budget has recorded an upsurge in requests for approval to release exchequer under Article 223 of the Constitution. A total of Kshs.115.11 billion was approved, comprising Public debt repayments (Kshs.86.29 billion), ministerial recurrent expenditure (Kshs.20.16 billion) and development expenditure (Kshs.8.66 billion).

Comparatively, the withdrawals under Article 223 of the Constitution in just the first half of FY 2025/2026 surpassed full year utilization of this Article in the past three financial years. In FY 2024/25, the Cabinet Secretary of the National Treasury granted approvals of funding requests amounting to Kshs.83.96 billion, out of which the total of Kshs.66.54 billion (2 per cent) was withdrawn from the Consolidated Fund. Similarly, in FY 2023/2024 approvals by the Cabinet Secretary amounted to Kshs.30.66 billion out of which Kshs.19.12 billion (less than 1 per cent) was withdrawn from the Consolidated Fund. Further, cumulative withdrawals under Article 223 for FY 2022/2023 totalled Kshs.69.20 billion (2 per cent).

In many instances, these withdrawals under Article 223 were for regular operations and the settlement of pending bills, which clearly demonstrate the existing weaknesses in the budgeting cycle. Increased use of Article 223 is likely to circumvent the budget process and credibility.

Recommendation: The Controller of Budget recommends adopting sound planning, budget practices, and effective expenditure management by prioritising essential services and aligning them with operational realities during budget formulation and implementation. In addition, the Cabinet Secretary for National Treasury should expedite the submission of necessary documentation to Parliament for approval within the stipulated two-month period to ensure compliance with constitutional requirements. In addition, the Controller of Budget recommends a review of the legislative framework governing the criteria for funding under Article 223 of the Constitution, as well as the mechanisms for controls to ensure fiscal integrity and safeguard budget transparency.

6. EMERGING ISSUES

6.1. Introduction

This chapter presents emerging issues that the Controller of Budget has identified and calls for attention by the government.

6.1.1 Status of Domestic Debt Stock, as at 31st December 2025

Total public and publicly guaranteed debt has been on the rise over the years. The increase is driven by annual borrowing by the national government to finance the budget deficit and also to obtain additional funds to pay accumulated interest on the debt stock carried over from previous years. The public debt stock increased from Kshs.11,799.66 billion (67.8 percent of GDP) in June 2025 to Kshs.12,287.58 billion in December 2025. The fiscal deficit at the beginning of the FY 2024/25 was Kshs 1,010 billion (5.8 percent of GDP) and is expected to reduce to Kshs. 876.10 billion (4.5 percent of GDP) according to the 2026 Budget Policy Statement (BPS).

As at December 2025, domestic debt stock was Kshs.6,825.61 billion, an increase from Kshs.6,311.20 billion, as of 30th June 2025, while the external debt stock decreased to Kshs. 5,461.97 billion, from Kshs. 5,488.46 billion in June 2025. Borrowing from the domestic market is undertaken primarily through Treasury Bills and Bonds, comprising 97.5 percent of the total domestic debt, an indicator that other elements of domestic debt, such as the Central Bank overdraft to the national government, constitute only a small proportion of the domestic debt. While domestic borrowing contributes positively to the development of the domestic debt market, increased borrowing leads to high domestic interest rates, which in turn lead to reduced investment due to the high cost of borrowing, crowding out private sector investments. Table 6.1 shows the composition of domestic debt as 31st December 2025.

Table 6.1: Distribution of Domestic Debt by Instrument (Kshs. Billion)

Domestic Debt Instrument	Stock as at June 2025	Net change	Stock as at December 2025
Treasury Bills & Bonds	6,146.88	506.55	6,653.43
Overdraft from CBK	67.63	10.6	78.23
Pre-1997 Government Overdraft	16.12	-0.55	15.57
IMF Funds on-lent to the Government	80.56	-5.18	78.38
Total	6,311.20	514.41	6,825.61

Source: National Treasury

As shown in Table 6.1, the amount of overdraft from the Central Bank to the National Government increased by Kshs.10.6 billion over the last six months to Kshs.78.23 billion. Given that the Central Bank lending rate decreased from 9.75 percent in June 2025 to 9.0 percent in December 2025, the increase in the overdraft can be attributed to additional borrowing from the Central Bank of Kenya. Over the review period, the Pre-1997 Government overdraft decreased marginally by Kshs. 0.55 billion as at 31st December 2025. Currently, the government pays 3 percent interest on the outstanding balance of the Pre-1997 Government debt. Further, the amount owed to the International Monetary Fund (IMF) was reduced by Kshs. 5.18 billion as a result of the government's increased payments.

An analysis of domestic debt based on holders of domestic debt shows that financial institutions, such as Commercial Banks and Insurance Companies, held the highest amount of domestic debt, amounting to Kshs.5,247 billion as at 31st December 2025, representing an increase of Kshs.149.67 billion lent to the government over

the first half of the FY 2025/26. The high holdings of domestic debt by Financial Corporations can be attributed to the high interest rates charged on the government treasury bills and bonds, attracting high returns with no associated risk. It also points to the increasing crowding of the private sector borrowers from the domestic debt market, as commercial banks prefer investing in treasury Bills and bonds with guaranteed returns. The high interest rates in the domestic market has also attracted the interest of non-residents, who increased their holdings of domestic debt by Kshs. 8.46 billion to Kshs.311.27 billion as at 31st December 2025. Non-profit institutions held the least amount of domestic debt over the period July 2025 to 31st December 2025 at Kshs.56.47 billion. The distribution of domestic debt ownership is as shown in Table 6.2.

Table 6.2: Distribution of Domestic Debt by Holders

Domestic Debt	As at 30 th June 2025 (Kshs. Billion)	Change (Kshs. Billion)	As at 31 st December 2025 (Kshs. Billion)
Total Treasury Bills and Bonds (A)	6,146.88	506.55	6,653.43
General Government	467.49	22.91	490.40
Non-Financial Corporations	128.34	-9.2	119.14
Financial Corporations	4,819.75	427.56	5,247.31
Non-Profit Institutions	53.80	2.67	56.47
Non-Residents	279.73	13.54	311.27
Households	397.77	31.06	428.83
Other Domestic Debt (B)	164.31	7.87	172.18
Overdraft	67.63	10.60	78.23
Pre-1997 Government Overdraft	16.12	-0.55	15.57
IMF funds on-lent to the Government	80.56	-2.18	78.38
Total Domestic Debt (A+B)	6,311.20	514.41	6,825.61

Source: National Treasury

6.2. Domestic Debt Budget Performance

In the first half of FY 2025/26, the total domestic debt payment was Kshs.545.90 billion, consisting of Kshs.183.66 billion and Kshs.362.24 billion for principal and interest payments, respectively. The total revenue collected during the same period was Kshs.1,243.40 billion, indicating 44 percent of the revenue was used to service domestic debt. The International Monetary Fund (IMF) recommends a threshold for total debt service (both domestic and external debt service) to revenue of 30 per cent, indicating that Kenya's debt service costs on domestically borrowed funds alone exceed the IMF-recommended threshold for overall debt by 14.13 percent. The high debt service costs can be attributed to high interest payments on Treasury bills and bonds. High debt service leads to a reduction in total revenues as funds collected from taxes are used to service the debt. When a high proportion of the collected revenues are used to service debt, it limits the ability of the government to implement other programmes and offer services to the public. This situation underscores the challenges faced by the government in managing its debt obligations while striving to maintain fiscal sustainability.

6.3. Recommendations

To effectively manage the high domestic borrowing and the associated high interest rates, the government may consider the following:

- Put in measures to reduce the fiscal deficit in the medium term in line with the projections of the 2025 Budget Policy Statement.
- Aim to implement the provisions of the 2025 Medium-Term Debt Strategy that recommends a borrowing mix of 50:50 for domestic to external borrowing. This will reduce the over-reliance on domestic borrowing.

The government's 2025 Medium-Term Debt Strategy (MTDS) aimed to reduce reliance on short-term debt instruments like Treasury Bills and lengthen the maturity profile of public debt. This strategy is designed to mitigate refinancing risks and ensure debt sustainability.

- iii. The government may implement appropriate monetary policies to ensure a reduction in the domestic interest rates. The government should ensure that the adopted policies provide a conducive environment for the private sector to operate.

7. CONCLUSION

The National Government Budget Implementation Review Report is prepared in fulfillment of Article 228(6) of the Constitution, which requires the Controller of Budget to submit a report on the implementation of budgets for national and county governments to each House of Parliament every four months. It provides an overview of financial and non-financial information on budget performance for the first six months of FY 2025/26 in line with Section 9 of the Controller of Budget Act, Cap 429, which outlines the information to be published in the report. These included actual receipts into the Consolidated Fund, approved budget, funds released, total expenditure and project implementation.

Total receipts into the Consolidated Fund were Kshs.2.17 trillion, representing 49 per cent of the annual target. The Controller of Budget approved withdrawals of Kshs.2.15 trillion from the Consolidated Fund, representing 48 per cent of the net annual estimates. Ministries, Departments and Agencies received Kshs.954.23 billion, representing 51 per cent of the net annual estimates, comprising Kshs.145.03 billion for ministerial development expenditure (36 per cent of the net annual estimates) and Kshs.809.19 billion for ministerial recurrent expenditure (55 per cent of the net annual estimates). Consolidated Fund Services received Kshs.1.02 trillion, and County Governments received Kshs.172.23 billion as an equitable share of revenues raised nationally, representing 48 per cent and 42 per cent of the annual net estimates, respectively.

The Gross accrued expenditure for the National Government in the period under review was Kshs.2.18 trillion, representing an absorption rate of 47 per cent, comprising ministerial development expenditure at Kshs.276.92 billion (absorption rate of 37 per cent), ministerial recurrent expenditure of Kshs.899.74 billion (absorption rate of 50 per cent), and Consolidated Fund Services at Kshs.1.01 trillion (absorption rate of 47 per cent). The absorption was within the prorated target of 50 per cent in the first six months, except the ministerial development budget, which was at 37 per cent.

While overseeing budget implementation in the first six months of the financial year, the Controller of Budget identified Key issues and recommended how they should be addressed to enhance effective budget implementation. These included: low absorption of development budget, Automation of the exchequer process and Use of Supplementary Budget under Article 223 of the Constitution to fund government programmes.

The Controller of Budget appreciates the government directive to roll out the Electronic Procurement System aimed at enhancing transparency, equity, and cost-effectiveness in the use of public resources. The teething challenges facing the process have been identified, and we recommend a timely address to hasten the procurement process and subsequent implementation of the development programmes.

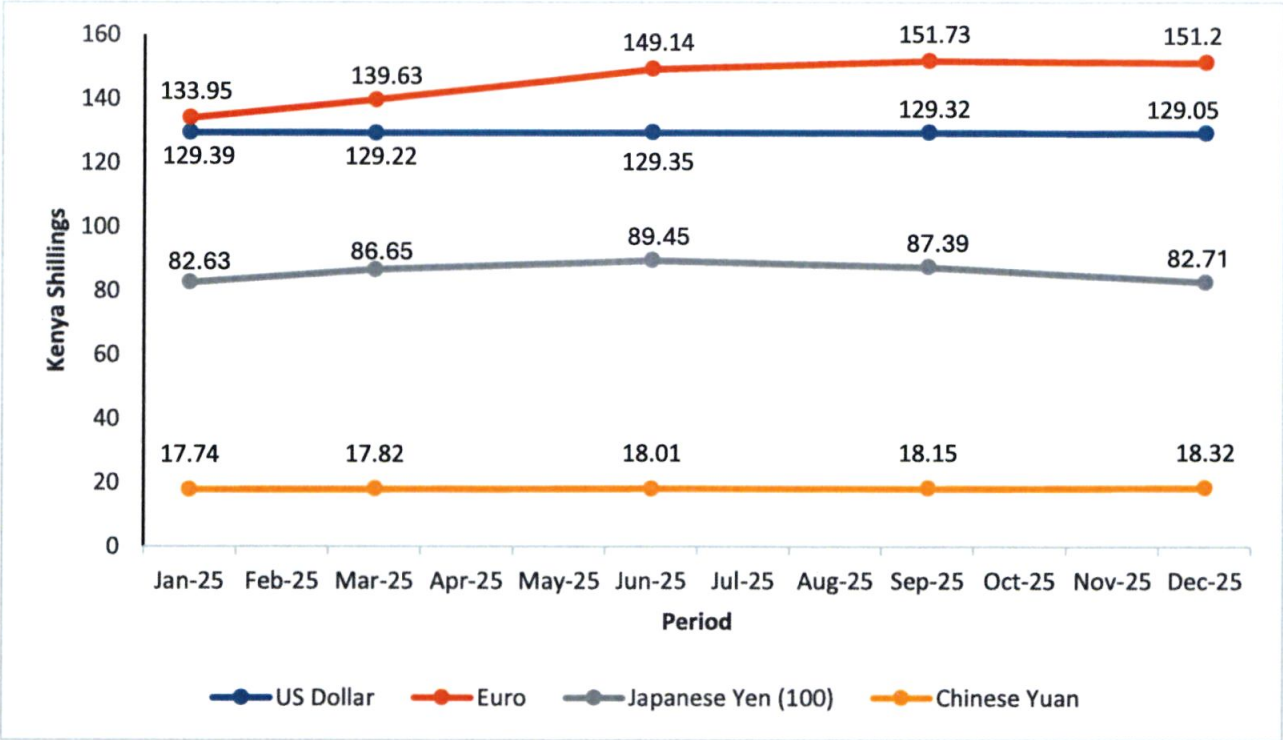
The Controller of Budget recommends that the national government, through the National Treasury, fast-track automation of the exchequer process for all Votes, the Public Debt, the Equalization Fund and level two transfer of funds from the County Revenue Fund to County Operations Accounts for the County governments. This will reduce turnaround time and ensure timely approval of withdrawals from public funds and the timely delivery of services.

On the issues of Supplementary Estimates under Article 223 of the Constitution, the Controller of Budget recommends a review of the legislative framework to provide for clear criteria for funding under Article 223 and the mechanisms for controls to ensure fiscal integrity and safeguard budget transparency.

Finally, regarding the increase in domestic debt, the Controller of Budget recommends government intervention to avert adverse effects emanating from over-reliance on domestic borrowing to meet the budget deficit.

8. ANNEXES

Annex I: Major Foreign Currencies Exchange Rate to the Kenya Shilling



Source: Central Bank of Kenya

Annex II: Exchequer Issues under Article 223 of the Constitution

Name of the Ministry/Department/ Agency (MDA)	Purpose	Approved by Cabinet Secretary (CS)- National Treasury			Requests for Withdrawals Approved by the Controller of Budget		
		Date	Recurrent (Kshs.)	Development (Kshs.)	Date	Recurrent (Kshs.)	Development (Kshs.)
Office of the Registrar of Political Parties	To cater for civil appeal No. 15 of 2018	25/9/25	200,000,000	-	10/1/2025	200,000,000	-
State Department for Internal Security & National Administration	To cater for Security Related Expenses	28/8/25	5,000,000,000	-	10/16/2025	500,000,000	-
					10/22/2025	114,999,939	-
					10/27/2025	505,009,875	-
					11/3/2025	250,000,000	-
					11/10/2025	250,000,000	-
					11/17/2025	250,000,000	-
					11/21/2025	125,001,131	-
					11/24/2025	350,000,000	-
					12/1/2025	175,739,995	-
					12/2/2025	250,000,000	-
					12/9/2025	250,000,000	-
					12/17/2025	257,048,900	-
					12/22/2025	326,500,000	-
					12/29/2025	250,000,000	-
State Department for Social Protection and Senior Citizens Affairs	To cater for full-year payment of the social health insurance fund (SHIF) for the Indigent	17/9/25	3,710,000,000	-	-	-	-
The National Treasury	To facilitate the issuance of innovative financing instruments in the FY 2026/26 and payment of outstanding arrears on credit rating services	17/11/25	622,100,000	-	-	-	-
	The acquisition of the Disaster Recovery site at Konza Technopolis and the upgrade of KRA ICT and core systems	3/10/2025	2,048,000,000	-	-	-	-
	Issuance of an International sovereign bond for liability management operations in the FY2025/2026	10/10/2025	86,288,253,157	-	10/13/2025	86,288,253,157	-
	To for donor fund (IDA) under the affordable housing finance project KMRC	27/08/2025	-	1,875,165,103	21/10/25	-	1,875,165,103
	To cater for implementation of the consolidated Financial Action Task Force Action Plan by the implementation Agencies	22/08/2025	2,175,100,000	-	12/11/2025	1,927,488,483	-
State Department for Devolution	To cater for logistics and operations of the Siaya International Trade and Investment Conference	25/09/2025	60,000,000	-	10/23/2025	45,953,000	-
State Department for Early Learning & Basic Education	Facilitate ongoing National Assessment and Examination administration	4/11/2025	3,100,000,000	-	12/11/2025	3,100,000,000	-

Name of the Ministry/Department/Agency (MDA)	Purpose	Approved by Cabinet Secretary (CS)- National Treasury			Requests for Withdrawals Approved by the Controller of Budget		
		Date	Recurrent (Kshs.)	Development (Kshs.)	Date	Recurrent (Kshs.)	Development (Kshs.)
	Development of Schools Infrastructure, Nyamira County Projects (Loan AIA)	7/10/2025	-	1,656,477,207	-	-	-
State House	To cater for Other Operating Expenses	23/12/25	500,000,000	-	-	-	-
	To cater for other operating expenses	21/10/25	800,000,000	-	-	-	-
	Cater for Other Operating Expenses	8/9/2025	1,200,000,000	-	12/11/2025	271,743,161	
					16/12/2025	352,344,084	
					22/12/2025	490,342,021	
					12/23/2025	307,954,852	
State Department for Roads	Cater for the termination cost of the annuity project Lot 3 (Modogashe-Habasweini-Samatar/Rhamu-Mandera)	20/11/2025	-	4,093,106,803	12/11/2025	-	4,093,106,803
	To facilitate payment of mobilization fees for the Nairobi Intelligence Transport System (ITS) Phase III Project	9/12/2025	-	5,000,000,000	-	-	-
	To cater for Pending Interim Certificates up to June 2026 under the Mombasa -Mariakani Road PROJECT	9/12/2025	-	500,000,000	-	-	-
	To finance work certificates for the period up to February 2026 under China Development Bank	22/10/25	-	10,500,000,000	-	-	-
	To facilitate the outstanding Interim Payment Certificates (IPCs) for works completed under the Kitale - Morphus road project	7/10/2025	-	1,200,000,000	-	-	-
	To facilitate KENHA to settle an IPC relating to the Multinational of Horn of Africa Isiolo -Mandera Projection line) with the contract terms for the advance payment of contractor mobilization	17/09/25	-	2,000,000,000	-	-	-
State Department for Higher Education and Research	To cater for the construction of the Administration Block and Lecture Theatre Project under Koitalel Samoei University	18/11/25	-	150,000,000	-	-	-
	1st installment of Universities' 2017-2021 Collective Bargaining Agreement arrears	26/11/2025	3,880,965,844	-	12/15/2025	3,880,965,844.00	-
State Department for Economic Planning	Relating to the East Africa Program for Results to the Kenya National Bureau of Statistics	8/10/2025	-	2,629,994,547	17/12/2025	-	2,629,994,547

Name of the Ministry/Department/ Agency (MDA)	Purpose	Approved by Cabinet Secretary (CS)- National Treasury			Requests for Withdrawals Approved by the Controller of Budget		
		Date	Recurrent (Kshs.)	Development (Kshs.)	Date	Recurrent (Kshs.)	Development (Kshs.)
State Department Special Programmes	For the Procurement of essential food commodities (beans, maize, rice, and cooking oil) for drought intervention for the period July to September 2025, and settlement of pending bills incurred in FY 2024/25 arising from the procurement of similar items	27/08/25	3,000,000,000	-	5/11/2025	825,200,000	-
					21/11/2025	1,200,189,800	-
					10/12/2025	713,115,433	-
	Funds for Drought Intervention in the Country	23/12/25	2,500,000,000	-	-	-	-
Executive Office of the President	To cater for the partial settlement of verified historical pending bills under the defunct Nairobi Metropolitan Services (NMS)	16/12/25	318,512,436	-	22/12/2025	252,358,354	-
					22/12/2025	-	66,154,082
State Department for Cooperatives	To cater for the mop-up of excess milk, stabilization of raw milk price, and timely payment of arrears to farmers	16/12/2025	2,000,000,000	-	-	-	-
State Department for Youth Affairs and Creative Economy	To facilitate the celebration of International Youth Day (IYD) and National Youth Day Week, the development of the Youth Development Index (YDI) and the implementation of WHOZ'S NEXT Talent Search Program aimed at talent identification, development, and monetization.	5/8/2025	390,000,000	-	-	-	-
State Department for Agriculture	To cater for the implementation of the Integrated Natural Resources management Programme (INReMP), which is geared towards improving food security	11/8/2025	65,000,000	-	-	-	-
	To fund an additional amount on the Sugar Sector Reforms for payment of outstanding farmers, current staff salaries and arrears as per the MoU	28/08/25	2,000,000,000	-	-	-	-
State Department for Energy	To facilitate the implementation of the Kenya Electricity Expansion Project by Rural Electrification & Renewable Energy Corporation (REREC)	13/11/25	-	111,000,000.00	-	-	-

Name of the Ministry/Department/Agency (MDA)	Purpose	Approved by Cabinet Secretary (CS)- National Treasury			Requests for Withdrawals Approved by the Controller of Budget		
		Date	Recurrent (Kshs.)	Development (Kshs.)	Date	Recurrent (Kshs.)	Development (Kshs.)
State Department for Medical Services	To cater for the payment of pending bills incurred under the Kenya COVID-19 Health Emergency Response Project	18/08/25	-	896,811,376.00	-	-	-
State Department for Transport	Loan AIA to facilitate the clearance of outstanding invoices under the supply & Commissioning of the Kenya Railways Rolling Stock Project	11/12/2025	2,060,941,582	-	-	-	-
	To facilitate payments for the Mombasa Special Economic Zone Project (Dongo Kundu)	21/08/25	-	6,300,000,000	-	-	-
State Department for Water and Sanitation	To ensure the Project implementation period which ends on 14th December, 2025 is met and facilitate necessary payments under the project	16/12/25	-	300,000,000	-	-	-
	Request to access the full FY 2025/26 budget for Kenya Security Climate Resilience Project which was expected to conclude on 30th September 2025	4/9/2025	-	300,000,000	-	-	-
Office of the Deputy President	To cater for Hospitality Supplies & Services, Hire of Transport and other Operating Expenses	2/10/2025	550,000,000	-	-	-	-
	For Hospitality supplies and Services and for Other Operating Expenses	18/12/25	200,000,000	-	-	-	-
State Department for Irrigation	To facilitate fast tracking of the Loan Agreement from JICA for the Mwea Irrigation Project	31/10/25	38,754,246	-	-	-	-
State Department for Culture, Heritage and Arts	To facilitate the planning and hosting of Kenya Music and Piny Luo Cultural Festival	13/11/25	169,000,000	-	-	-	-
	To facilitate the planning and hosting of Kapkugo Cultural Festival	25/11/25	99,970,000	-	-	-	-
State Department for MSMEs	To cater for the National Youth Opportunity Talent Advancement (NYOTA) project	25/11/25	-	3,577,812,550	-	-	-
National Intelligence Service	To cater for enhanced National Security Operations	1/12/2025	1,000,000,000	-	-	-	-
National Police Service	For security-related expenditures	31/12/25	300,000,000	-	-	-	-
	To cater for security-related and Operational expenditures	8/12/2025	300,000,000	-	-	-	-

Name of the Ministry/Department/ Agency (MDA)	Purpose	Approved by Cabinet Secretary (CS)- National Treasury			Requests for Withdrawals Approved by the Controller of Budget		
		Date	Recurrent (Kshs.)	Development (Kshs.)	Date	Recurrent (Kshs.)	Development (Kshs.)
	To cater for the shortfall on the Group Life Insurance Cover for members of the National Police Service and the Kenya Prisons Service	25/11/25	2,000,000,000	-	-	-	-
Prime Cabinet Secretary	To facilitate the operations of the Office of the Prime Cabinet Secretary	4/12/2025	80,000,000	-	-	-	-
State Department for Public Health and Professional Standards	To cater for implementation of the Health Internship Programme	9/12/2025	5,630,000,000	-	-	-	-
State Department for Technical and Vocational Education and Training	To cater for the implementation of a new donor-funded Project (Kenya-China TVET Project Phase III)	6/1/2025	-	3,967,967,382.00	-	-	-
	To ensure the timely enrollment of Beneficiaries into TVET institutions by January 2026	18/12/25	120,000,000	-	-	-	-
Total			132,406,597,265	45,058,334,968		106,445,008,029	8,664,420,535
Total Issues under Article 223			115,109,428,564				
Total Gross Estimates			4,690,569,079,605.35				
Percentage of approval to Gross Estimates			2%				

Source: National Treasury and OCOB

Annex III: MDAs Recurrent Performance by Economic Classification

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)			Other Recurrent (Recurrent Expenses less Compensation to Employees)		
		Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget	Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget
R1011	Executive Office of the President	1,956,945,496	970,705,025	50	2,578,358,465	1,332,479,222	52
R1012	Office of the Deputy President	766,100,000	572,279,243	75	2,206,034,559	1,691,488,595	77
R1013	Office of the Prime Cabinet Secretary	88,205,010	53,132,200	60	268,431,928	162,315,708	60
R1014	State Department for Parliamentary Affairs	222,857,610	94,460,630	42	140,651,279	59,236,411	42
R1016	State Department for Cabinet Affairs	86,216,547	40,520,923	47	142,506,657	47,006,066	33
R1017	State House	3,517,500,000	1,717,083,585	49	4,166,501,432	5,218,483,652	125
R1018	State Department for National Government Coordination	340,358,036	141,845,957	42	681,985,595	171,802,838	25
R1023	State Department for Correctional Services	29,137,265,600	13,540,538,483	46	8,706,936,392	3,619,417,979	42
R1024	State Department for Immigration and Citizen services	7,783,609,719	3,826,317,033	49	3,920,825,089	1,482,315,058	38
R1025	National Police Service	93,610,602,660	45,729,424,274	49	31,767,956,495	18,237,592,261	57
R1026	State Department for Internal Security & National Administration	17,036,930,875	8,448,740,681	50	14,827,604,212	12,832,616,166	87
R1032	State Department for Devolution	243,890,384	121,944,252	50	1,087,339,864	558,675,828	51
R1033	State Department for Special Programmes	21,968,557	-	-	466,115,685	3,202,802,971	687
R1036	State Department for the ASALs and Regional Development	283,960,000	123,392,061	43	6,789,616,046	3,407,529,094	50
R1041	Ministry of Defence	2,428,900,000	1,170,570,805	48	194,960,047,260	97,257,711,200	50
R1053	State Department for Foreign Affairs	12,767,831,737	3,378,252,034	26	10,249,911,851	2,857,363,793	28
R1054	State Department for Diaspora Affairs	252,299,991	121,109,051	48	465,527,351	110,332,176	24
R1064	State Department for Vocational and Technical Training	11,539,771,521	5,627,109,282	49	23,868,658,976	7,321,207,403	31
R1065	State Department for Higher Education and Research	213,949,842	112,109,262	52	140,739,072,125	66,961,038,098	48
R1066	State Department for Basic Education	5,042,400,000	2,308,622,271	46	104,379,372,577	76,734,158,155	74
R1067	State Department for Science, Innovation and Research	67,213,158	10,714,832	16	925,652,246	326,848,980	35
R1071	The National Treasury	4,962,939,975	1,758,722,109	35	59,416,848,936	29,654,506,391	50

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)			Other Recurrent (Recurrent Expenses less Compensation to Employees)		
		Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget	Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget
R1072	State Department for Economic Planning	473,900,000	214,783,533	45	3,205,617,533	1,404,148,469	44
R1073	State Department for Public Investments and Assets Management	743,439,368	45,372,004	6	2,428,860,447	894,583,379	37
R1082	State Department for Medical Services	9,243,500,000	5,404,136,422	58	74,773,793,491	23,381,820,683	31
R1083	State Department for Public Health and Professional Standards	6,144,711,743	5,569,789,139	91	20,446,265,907	6,643,617,588	32
R1091	State Department for Roads	1,216,523,465	560,225,511	46	70,324,780,735	30,392,173,109	43
R1092	State Department for Transport	170,733,358	83,661,880	49	6,951,053,698	891,183,947	13
R1093	State Department for Shipping and Maritime Affairs	165,000,000	64,649,503	39	3,293,782,223	969,411,438	29
R1094	State Department for Housing & Urban Development	2,826,899,444	518,628,497	18	4,272,540,873	1,267,239,508	30
R1095	State Department for Public Works	973,866,889	439,459,256	45	2,717,856,582	537,375,271	20
R1097	State Department for Aviation and Aerospace Development	63,016,642	22,657,213	36	14,093,342,583	30,606,510	-
R1104	State Department for Irrigation	217,022,140	130,085,815	60	738,194,470	304,317,468	41
R1109	State Department for Water & Sanitation	562,079,860	250,319,423	45	6,215,863,085	3,502,520,150	56
R1112	State Department for Lands and Physical Planning	2,990,660,000	1,544,652,893	52	2,789,508,880	1,047,154,083	38
R1122	State Department for Information Communications, Technology & Digital Economy	526,000,000	210,478,878	40	3,027,589,165	1,495,910,999	49
R1123	State Department for Broadcasting & Telecommunications	611,000,000	208,478,011	34	5,586,161,772	1,573,220,604	28
R1132	State Department for Sports	227,499,999	105,285,845	46	1,399,260,838	550,435,320	39
R1134	State Department for Culture and Heritage	268,720,000	129,515,469	48	2,503,876,128	1,314,508,240	52
R1135	State Department for Youth Affairs and Creative Economy	770,930,000	385,419,147	50	1,457,683,305	1,038,502,275	71
R1152	State Department for Energy	332,591,013	138,130,564	42	11,655,293,515	6,899,890,802	59
R1162	State Department for Livestock Development.	1,699,540,000	834,848,373	49	3,335,869,832	1,774,356,580	53
R1166	State Department for the Blue Economy and Fisheries	266,980,000	174,034,762	65	2,731,221,290	1,323,041,478	48

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)			Other Recurrent (Recurrent Expenses less Compensation to Employees)		
		Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget	Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget
R1169	State Department for Crop Development	846,510,000	360,822,323	43	16,946,202,489	6,746,649,319	40
R1173	State Department for Cooperatives	407,650,000	163,867,340	40	5,469,961,907	2,515,867,513	46
R1174	State Department for Trade	699,240,000	283,916,586	41	3,284,818,752	1,044,349,549	32
R1175	State Department for Industry	615,920,000	279,014,920	45	2,963,851,091	936,577,853	32
R1176	State Department for Micro, Small and Medium Enterprises Development	262,440,000	113,503,486	43	1,769,270,575	926,641,395	52
R1177	State Department for Investment Promotion	103,050,000	64,203,984	62	1,348,387,200	643,098,579	48
R1184	State Department for Labour and Skills Development	1,004,968,140	502,162,025	50	3,290,237,599	288,281,263	9
R1185	State Department for Social Protection and Senior Citizens Affairs	1,104,230,730	931,454,787	84	28,028,658,068	21,297,523,481	76
R1186	State Department for Children Services	1,167,867,643	190,411,353	16	10,906,208,651	6,115,483,994	56
R1192	State Department for Mining	501,000,000	291,879,379	58	862,413,476	218,725,279	25
R1193	State Department for Petroleum	501,000,000	131,665,855	26	24,877,400,000	883,269,593	4
R1202	State Department for Tourism	221,743,253	109,281,226	49	11,303,694,888	301,727,319	3
R1203	State Department for Wildlife	171,000,000	88,923,802	52	11,784,504,637	7,486,937,825	64
R1212	State Department for Gender and Affirmative Action	294,950,000	145,947,032	49	1,720,201,049	730,137,799	42
R1213	State Department for Public Service	948,513,520	460,975,971	49	18,803,927,633	10,192,104,923	54
R1221	State Department for the East African Community	338,630,000	162,860,790	48	696,097,960	136,895,897	20
R1252	The State Law Office	2,323,957,882	1,034,258,533	45	2,762,838,463	918,128,340	33
R1253	State Department for the Justice, Human Rights and Constitutional Affairs	168,754,480	-	-	851,687,754	351,887,038	41
R1261	The Judiciary		7,879,306,663	-	25,237,400,000	2,457,501,647	10
R1271	Ethics and Anti-Corruption Commission		1,258,959,584	-	4,319,962,694	1,032,920,869	24
R1281	National Intelligence Service		-	-	51,447,229,480	35,472,577,867	69
R1291	Office of the Director of Public Prosecutions		1,788,631,939	-	4,395,631,922	1,143,415,840	26

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)			Other Recurrent (Recurrent Expenses less Compensation to Employees)		
		Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget	Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget
R1311	Office of the Registrar of Political Parties	269,761,767	129,830,526	48	2,217,229,752	1,310,880,422	59
R1321	Witness Protection Agency	445,370,000	214,315,489	48	395,836,825	222,326,153	56
R1331	State Department for Environment & Climate Change	1,330,000,000	599,374,897	45	2,564,894,324	577,159,660	23
R1332	State Department for Forestry	138,000,000	92,773,784	67	8,794,168,653	3,479,084,390	40
R2011	Kenya National Commission on Human Rights	359,300,000	170,041,768	47	171,034,902	80,573,509	47
R2021	National Land Commission	1,387,940,000	680,695,452	49	1,415,290,215	959,413,772	68
R2031	Independent Electoral and Boundaries Commission	4,330,347,439	1,169,472,037	27	4,972,000,097	1,542,639,536	31
R2041	Parliamentary Service Commission	917,589,905	340,216,343	37	1,922,275,454	1,039,210,649	54
R2042	National Assembly	15,553,237,500	7,002,380,824	45	13,015,318,538	5,425,989,078	42
R2043	Parliamentary Joint Services	3,511,641,415	1,328,437,780	38	3,306,469,391	1,697,691,528	51
R2044	Senate	4,290,755,066	2,129,780,260	50	3,908,412,731	1,882,900,864	48
R2051	Judicial Service Commission	358,314,430	153,647,815	43	484,095,570	229,400,865	47
R2061	The Commission on Revenue Allocation	227,700,000	90,548,441	40		66,562,066	-
R2071	Public Service Commission	3,146,500,000	945,084,390	30	415,177,980	155,740,543	38
R2081	Salaries and Remuneration Commission	376,800,000	154,808,269	41	374,916,658	124,511,237	33
R2091	Teachers Service Commission	384,530,417,354	195,284,862,952	51	2,650,946,552	616,413,411	23
R2101	National Police Service Commission	751,614,305	319,604,844	43	639,229,986	374,605,633	59
R2111	Auditor General		2,681,564,165	-	8,359,032,880	1,265,071,021	15
R2121	Office of the Controller of Budget	529,700,000	210,645,258	40	304,393,754	73,237,220	24
R2131	The Commission on Administrative Justice	491,600,000	233,182,013	47	182,612,573	64,753,728	35
R2141	National Gender and Equality Commission	311,650,000	153,522,129	49	244,838,224	155,942,462	64
R2151	Independent Policing Oversight Authority	916,888,885	405,490,877	44	398,992,211	201,958,673	51
Total		658,722,884,353	337,634,534,022	51	1,146,512,124,930	543,869,715,548	47

Source: MDAs

Annex IV: MDAs Development Expenditure

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
D1011	The Executive Office of the President	1,034,004,100	1,034,004,100	-	537,191,257	487,454,256	52	47
D1012	Office of the Deputy President	100,000,000	100,000,000	-	6,596,364	20,056,243	7	20
D1013	Office of the Prime Cabinet Secretary	-	-	-				-
D1017	State House	894,906,667	894,906,667	-	416,365,141	474,298,334	47	53
D1018	State Department for National Government Coordination	22,000,000	22,000,000	-			-	-
D1023	State Department for Correctional Services	309,004,510	309,004,510	-	61,565,885	187,367,856	20	61
D1024	State Department for Immigration and Citizen Services	10,640,274,845	1,670,274,845	8,970,000,000	139,845,926	7,540,749,744	8	71
D1025	National Police Service	1,712,814,922	1,212,814,922	500,000,000	213,668,762	622,744,504	18	36
D1026	State Department for Internal Security and National Administration	3,965,777,277	3,965,777,277	-	3,582,638,639	3,656,201,229	90	92
D1032	State Department for Devolution	15,915,122,542	15,915,122,542	-	434,478,637	250,954,506	3	2
D1033	State Department for Special Programmes	165,602,460	165,602,460	-		82,801,230	-	50
D1036	State Department for the ASALs and Regional Development	3,805,249,612	3,508,689,612	296,560,000	1,484,118,044	1,473,217,144	42	39
D1041	Ministry of Defence	4,934,000,000	1,000,000,000	3,934,000,000	100,000,000	825,711,711	10	17
D1053	State Department for Foreign Affairs	2,346,400,000	2,346,400,000	-	1,154,150,000	-	49	-
D1064	State Department for Vocational and Technical Training	7,836,323,214	2,109,623,214	5,726,700,000	976,933,648	1,511,858,714	46	19
D1065	State Department for Higher Education and Research	2,781,974,265	2,741,974,265	40,000,000	1,352,088,931	1,518,370,997	49	55
D1066	State Department for Basic Education	18,490,447,879	18,180,447,879	310,000,000	5,626,912,940	6,917,611,175	31	37
D1071	The National Treasury	42,499,592,652	33,060,488,274	9,439,104,378	8,783,742,646	18,302,569,929	27	43
D1072	State Department for Economic Planning	59,360,111,950	59,300,111,950	60,000,000	29,798,865,665	29,798,865,665	50	50
D1073	State Department for Public Investments and Assets Management	736,000,000	736,000,000	-	169,476,567	346,050,307	23	47
D1082	State Department for Medical Services	21,936,068,600	13,615,068,600	8,321,000,000	3,254,361,105	3,295,711,452	24	15
D1083	State Department for Public Health and Professional Standards	5,561,191,767	5,161,191,767	400,000,000	1,526,199,095	1,646,322,876	30	30

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
D1091	State Department for Roads	150,253,219,469	76,244,238,213	74,008,981,256	24,277,203,170	34,606,145,531	32	23
D1092	State Department of Transport	40,334,236,808	4,322,236,808	36,012,000,000	1,793,111,842	8,604,000,000	41	21
D1093	State Department for Shipping and Maritime Affairs	2,224,602,460	165,602,460	2,059,000,000	82,500,000	171,200,000	50	8
D1094	State Department for Housing and Urban Development	116,729,355,362	20,890,355,362	95,839,000,000	1,688,468,370	58,885,587,104	8	50
D1095	State Department for Public Works	753,000,000	703,000,000	50,000,000	27,619,900	27,489,300	4	4
D1097	State Department for Aviation and Aerospace Development	358,805,330	358,805,330	-	165,602,459	165,602,459	46	46
D1104	State Department for Irrigation	6,593,175,736	4,963,175,736	1,630,000,000	2,558,619,879	2,876,140,025	52	44
D1109	State Department of Water and Sanitation	47,176,376,232	31,016,976,232	16,159,400,000	10,920,977,785	17,150,479,824	35	36
D1112	State Department for Lands and Physical Planning	4,982,390,000	3,505,390,000	1,477,000,000	1,750,195,000	2,273,468,245	50	46
D1122	State Department for Information Communications and Technology & Digital Economy	12,635,200,631	6,485,200,631	6,150,000,000	1,829,998,843	3,506,648,601	28	28
D1123	State Department for Broadcasting & Telecommunications	356,045,289	356,045,289	-	93,993,182	94,617,580	26	27
D1132	State Department for Sports	15,835,000,000	100,000,000	15,735,000,000	40,000,000	9,167,051,343	40	58
D1134	State Department for Culture, the Arts and Heritage	812,980,000	56,980,000	756,000,000	5,000,000	5,000,000	9	1
D1135	State Department for Youth Affairs	2,672,428,825	2,172,428,825	500,000,000	69,872,100	224,398,283	3	8
D1152	State Department for Energy	51,485,912,644	21,120,892,644	30,365,020,000	9,015,714,532	21,085,646,129	43	41
D1162	State Department for Livestock Development	5,076,058,633	4,076,058,633	1,000,000,000	1,707,018,878	2,712,974,466	42	53
D1166	State Department for the Blue Economy and Fisheries	5,231,727,099	4,206,727,099	1,025,000,000	3,966,711,493	4,517,320,502	94	86
D1169	State Department for Crop Development	32,151,811,411	29,114,811,411	3,037,000,000	14,197,383,842	15,924,316,498	49	50
D1173	State Department for Cooperatives	1,471,377,900	1,471,377,900	-	731,758,150	2,731,426,350	50	186
D1174	State Department for Trade	369,845,500	369,845,500	-	150,675,183	150,675,183	41	41
D1175	State Department for Industry	5,822,254,000	5,822,254,000	-	561,504,580	528,759,012	10	9
D1176	State Department for Micro, Small and Medium Enterprises Development	3,061,779,500	2,761,779,500	300,000,000	1,567,353,011	841,410,174	57	27

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
D1177	State Department for Investment Promotion	2,061,026,000	2,061,026,000	-	1,006,427,511	949,346,690	49	46
D1184	State Department for Labour and Skills Development	768,601,830	768,601,830	-	241,371,758	389,318,474	31	51
D1185	State Department for Social Protection and Senior Citizen Affairs	187,130,780	187,130,780	-	34,583,135	90,494,008	18	48
D1186	State Department for Children Services	244,000,000	244,000,000	-	43,061,529	28,279,522	18	12
D1192	State Department for Mining	267,171,968	267,171,968	-	2,560,000	2,560,000	1	1
D1193	State Department for Petroleum	5,311,000,000	150,000,000	5,161,000,000	-	1,637,940,775	-	31
D1202	State Department for Tourism	5,010,000,000		5,010,000,000	-	697,264,909		14
D1203	State Department for Wildlife	2,404,080,668	1,376,080,668	1,028,000,000	472,262,700	489,320,285	34	20
D1212	State Department for Gender and Affirmative Action	4,328,949,404	4,128,949,404	200,000,000	2,035,937,600	2,034,127,801	49	47
D1213	State Department for Public Service	1,856,405,740	1,511,405,740	345,000,000	637,858,451	637,906,051	42	34
D1252	The State Law Office	300,000,000	300,000,000	-	86,869,796	138,285,801	29	46
D1261	The Judiciary	1,700,000,000	1,152,938,473	547,061,527	179,829,039	179,829,039	16	11
D1271	Ethics and Anti-Corruption Commission	180,000,000	180,000,000	-	51,098,163	133,071,863	28	74
D1291	Office of the Director of Public Prosecutions	86,000,000	86,000,000	-	-	4,030,200	-	5
D1331	State Department for Environment and Climate Change	1,934,702,439	1,864,702,439	70,000,000	453,618,659	522,102,462	24	27
D1332	State Department for Forestry	3,612,041,057	2,336,041,057	1,276,000,000	1,020,450,354	1,896,580,488	44	53
D2021	National Land Commission	556,104,101	556,104,101	-	300,000,000	339,804,275	54	61
D2031	Independent Electoral and Boundaries Commission	30,000,000	30,000,000	-	-	15,000,000	-	50
D2043	Parliamentary Joint Services	1,565,000,000	1,565,000,000	-	1,439,354,688	1,488,804,850	92	95
D2091	Teachers Service Commission	671,000,000	671,000,000	-	217,470,053	17,317,000	32	3
D2111	Auditor General	330,000,000	330,000,000	-	-	20,928,789	-	6
TOTAL		744,837,664,078	407,099,836,917	337,737,827,161	145,043,234,886	276,921,587,763	36	37

Source: National Budget Documents FY 2025/26 and MDAs

Annex V: Current Transfer to SAGAs

Parent Ministry/MDA	Name of the SAGA	Approved Budget Estimates				Funding			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates (Kshs.)	Non-exchange transactions	Exchange transactions	Total	Compensation to Employees	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
State Department for Wildlife	Kenya Wildlife Service	7,273,999,500.00	1,692,900,500.00	-	8,966,900,000.00	174,150,000.00	3,164,390,298.00	3,338,540,298.00	1,639,735,148.30	1,090,362,632.30	-	2,730,097,780.60	30
	Wildlife Research and Training Institute	482,000,000.00	84,000,000.00	45,600,000.00	611,600,000.00	99,900,000.00	50,323,422.00	150,223,422.00	102,637,496.69	42,213,024.00	5,372,901.31	150,223,422.00	25
	Wildlife Clubs of Kenya	31,000,000.00	10,000,000.00	7,100,000.00	48,100,000.00	7,750,000.00	4,952,400.00	12,702,400.00	7,750,000.00	3,400,000.00	1,552,400.00	12,702,400.00	26
State Department for Tourism	1. Tourism Regulatory Authority (TRA)	318,656,105.00	40,358,445.00	30,985,450.00	390,000,000.00	290,851,559.45	-	290,851,559.45	146,449,939.55	20,179,222.50	15,492,725.00	182,121,887.05	47
	2. Tourism Research Institute (TRI)	-	16,848,000.00	-	16,848,000.00	8,424,000.00	-	8,424,000.00	-	8,424,000.00	-	8,424,000.00	50
	3. Kenya Tourism Board (KTB)	102,888,000.00	275,398,500.00	24,601,500.00	402,888,000.00	51,444,000.00	136,759,482.00	188,203,482.00	51,444,000.00	128,123,092.00	8,636,390.00	188,203,482.00	47
	4. Kenya Utalii College (KUC)	-	-	455,900,000.00	455,900,000.00	430,125,000.00	161,734,260.62	591,859,260.62	-	-	186,271,067.17	186,271,067.17	41
	5. Tourism Fund (TF)	773,564,741.00	382,698,149.00	6,916,717,111.00	8,072,980,001.00	2,656,358,123.31	86,666,694.94	2,743,024,818.25	347,159,397.72	200,705,153.00	1,924,548,349.28	2,472,412,900.00	31
	6. Kenyatta International Convention Centre (KICC)	76,809,177.00	202,342,092.00	1,069,268,731.00	1,348,420,000.00	-	272,696,907.82	272,696,907.82	78,571,373.45	150,254,636.77	21,607,634.94	250,433,645.16	19
	7. Bomas of Kenya (BOK)	65,658,616.00	4,320,922.00	301,898,793.00	371,878,331.00	126,929,165.50	7,634,289.61	134,563,455.11	32,829,308.00	2,944,960.38	59,043,903.09	94,818,171.48	25
State Department for Shipping and Maritime	Kenya Maritime Authority	179,681,805.20	140,339,594.80	15,000,000.00	335,021,400.00	85,424,691.00	119,744,585.46	205,169,276.46	93,794,296.22	128,175,733.18	3,701,512.50	225,671,541.90	67
	Bandari Maritime Academy	35,544,180.00	47,489,092.00	66,966,728.00	150,000,000.00	-	404,793.00	404,793.00	17,615,633.00	15,352,155.00	40,220,591.00	73,188,379.00	49
	Kenya National Shipping Line	527,555,452.00	100,548,000.00	1,979,896,548.00	2,608,000,000.00	-	1,215,698,849.00	1,215,698,849.00	239,915,017.00	65,902,968.00	306,945,888.52	612,763,873.52	23
State Department for Medical Services	Kenyatta National Hospital	13,542,650,100.93	5,092,305,597.91	82,396,301.50	18,717,352,000.33	4,670,510,060.00	2,359,262,522.38	7,029,772,582.38	7,320,284,505.10	2,423,234,763.63	812,732,850.26	10,556,252,118.99	56
	Kenya Biovax Institute Limited	208,533,410.00	12,615,500.00	139,201,090.00	360,350,000.00	84,029,137.00	190,789,571.00	274,818,708.00	84,029,137.00	13,308,268.00	65,646,054.00	162,983,459.00	45

Parent Ministry/MDA	Name of the SAGA	Approved Budget Estimates				Funding			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates (Kshs.)	Non-exchange transactions	Exchange transactions	Total	Compensation to Employees	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Jaramogi Oginga Odinga Hospital	1,336,674,428.00	785,261,555.00	709,404,017.00	2,831,340,000.00	815,670,000.00	611,796,048.75	1,427,466,048.75	520,790,357.09	361,102,955.60	236,851,417.89	1,118,744,730.58	40
	National Cancer Institute of Kenya	89,219,310.00	105,880,690.00	97,900,000.00	293,000,000.00	146,500,000.00		146,500,000.00	34,107,072.00	47,297,482.00	21,901,091.50	103,305,645.50	35
	Mwai Kibaki Referral Hospital	711,985,782.52	503,347,553.64	137,382,756.26	1,352,716,092.42	329,726,157.38	256,819,378.62	586,545,535.99	474,599,584.92	195,477,879.35	36,592,007.37	706,669,471.64	52
	KEMRI	1,416,407,804.00	220,000,000.00	50,000,000.00	1,686,407,804.00	1,234,638,000.00	100,737,553.00	1,335,375,553.00	1,430,146,725.56	178,589,474.00	49,242,670.00	1,657,978,869.56	98
	Moi Teaching and Referral Hospital (MTRH)	9,643,893,710.88	3,673,436,084.40	12,302,040.00	13,329,631,835.28	2,648,549,933.75	3,100,016,700.00	5,748,566,633.75	4,643,134,514.21	1,502,228,141.18	5,194,417.61	6,150,557,073.00	46
	NSDCC	541,800,000.00	466,200,000.00	149,000,000.00	1,157,000,000.00	578,500,000.00		578,500,000.00	225,356,482.04	233,393,513.33	34,577,018.59	493,327,013.96	43
	Digital Health Agency	17,000,000.00	53,000,000.00	-	70,000,000.00	-		-	-	31,276,874.30	-	31,276,874.30	45
	Social Health Authority	2,828,816,714.95	112,433,971,587.00	8,542,203,411.97	123,804,991,713.92	-	65,853,622,991.04	65,853,622,991.04	2,489,604,849.53	52,458,487,657.33	3,125,480,560.32	58,073,573,067.18	47
State Department for Crop Development	1. Agriculture and Food Authority	1,401,847,500.00	3,084,396,500.00	158,756,000.00	4,645,000,000.00	-	2,279,923,031.54	2,279,923,031.54	482,625,886.99	792,336,787.39	133,639,336.32	1,408,602,010.70	30
	2. Agricultural Development Corporation	720,955,569.00	1,656,309,703.00	457,734,728.00	2,835,000,000.00	-	218,697,816.00	218,697,816.00	324,681,106.96	190,668,505.00	102,173,735.00	617,523,346.96	22
	3. Kenya Livestock Research Organization	3,727,399,156.00	807,030,404.00	-	4,534,429,560.00	1,830,714,780.00	436,657,138.80	2,267,371,918.80	1,999,684,157.52	411,687,761.28	-	2,411,371,918.80	53
	4. Pyrethrum Processing Company Of Kenya Ltd. (PPCK)	180,650,000.00	199,450,000.00	29,900,000.00	410,000,000.00	45,000,000.00	58,190,252.00	103,190,252.00	73,990,499.00	12,389,439.00	14,546,973.00	100,926,911.00	25
	5. Commodities Fund	139,729,742.00	145,675,358.00	14,594,900.00	300,000,000.00	-	66,947,294.00	66,947,294.00	62,653,150.00	73,418,355.00	13,686,970.00	149,758,475.00	50
	6. Kenya Plant Health Inspectorate Service	784,000,000.00	903,000,000.00	84,000,000.00	1,771,000,000.00	-	883,313,341.18	883,313,341.18	463,611,438.63	750,065,593.81	47,886,562.48	1,261,563,594.92	71
	7. National Biosafety Authority	141,464,093.00	175,567,307.00	38,128,600.00	355,160,000.00	77,355,000.00	99,096,721.00	176,451,721.00	64,550,763.00	109,698,594.00	20,543,607.00	194,792,964.00	55
	8. Pest Control and Products Board	288,831,595.00	329,401,512.00	54,266,893.00	672,500,000.00	111,250,000.00	-	111,250,000.00	123,471,289.00	109,698,594.00	19,523,395.00	252,693,278.00	38
	9. Biosafety Appeals Board	-	26,628,098.00	2,171,902.00	28,800,000.00	14,400,000.00	-	14,400,000.00	-	13,202,879.00	1,085,951.00	14,288,830.00	50
	10. Tea Board of Kenya	154,000,000.00	104,124,250.00	92,511,750.00	350,636,000.00	135,318,000.00	40,831,341.00	176,149,341.00	74,000,356.60	42,095,957.00	76,993,329.43	193,089,643.03	55

Parent Ministry/MDA	Name of the SAGA	Approved Budget Estimates				Funding			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates (Kshs.)	Non-exchange transactions	Exchange transactions	Total	Compensation to Employees	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	11. Bukura Agricultural College	238,129,872.00	151,851,624.00	88,167,221.00	478,148,717.00	104,074,356.00	135,867,764.00	239,942,120.00	112,814,810.00	60,324,045.56	31,782,067.69	204,920,923.25	43
	12. Kenya Sugar Research and Training Institute	276,360,533.00	92,736,907.00	-	369,097,440.00	174,048,720.00	13,412,159.30	187,460,879.30	129,635,518.29	45,218,223.86	34,285,983.98	209,139,726.13	57
State Department for Devolution	1. Intergovernmental Relations Technical Committee	119,730,124	130,329,876.50	12,200,000	262,260,000.00	-	-	-	121,930,124	128,918,877	11,160,000	262,009,000.00	100
	2. Council of Governors	81,900,000	18,715,000.00		100,615,000.00	100,615,000		100,615,000.00	82,578,124	18,036,876	-	100,615,000.00	100
State Department for Culture and Heritage	KENYA NATIONAL LIBRARY SERVICE	311,147,535.00	108,204,753.00	38,608,680.00	457,960,968.00	171,716,443.00	42,412,875.00	214,129,318.00	156,225,477.00	47,874,608.00	24,675,410.50	228,775,495.50	50
	KENYA CULTURAL CENTRE	50,308,000.00	83,493,248.00	20,496,300.00	154,297,548.00	56,148,774.00	18,851,599.75	75,000,373.75	25,881,876.00	14,077,553.40	13,745,892.50	53,705,321.90	35
	NATIONAL MUSEUMS OF KENYA	739,454,672.00	614,278,601	-	739,454,672.00	431,751,636.00	239,668,974.00	671,420,610.00	369,727,336.00	307,320,157.00	-	677,047,493.00	92
	National Heroes Council	28,679,543.00	47,025,719.40	5,522,000.00	81,227,262.40	81,227,142.00	-	81,227,142.00	21,492,825.00	51,298,383.00	8,334,933.87	81,126,141.87	100
Ministry of Defence	Kenya Space Agency	77,900,000.00	22,000,000.00	250,100,000.00	350,000,000.00	88,000,000.00	-	88,000,000.00	10,805,314.00	11,322,460.00	58,938,438.00	81,066,212.00	23
	Kenya Meat Commission	309,059,663.00	2,599,053,724.00	71,886,613.00	2,980,000,000.00	-	301,375,559.00	301,375,559.00	83,289,378.00	293,237,617.00	17,097,031.00	393,624,026.00	13
	Kenya Shipyards Limited	250,000,000.00	90,100,000.00	5,222,200,000.00	5,562,300,000.00	187,332,000.00	1,850,026,830.00	2,037,358,830.00	60,396,415.00	21,436,728.00	1,278,309,651.00	1,360,142,794.00	24
	National Defence University 0 Kenya	158,722,160.00	61,550,000.00	230,727,840.00	451,000,000.00	102,000,000.00	13,752,215.00	115,752,215.00	16,775,386.00	6,368,969.00	24,336,383.00	47,480,738.00	11
State Law	1. National Council for Law Reporting (NCLR)	176,454,050.00	145,078,123.00	25,045,800.00	346,577,973.00	150,000,000.00	3,115,116.00	153,115,116.00	65,414,914.00	73,334,944.00	3,922,656.00	142,672,514.00	41
	2. Nairobi Centre for International Arbitration	84,074,808.00	62,756,840.00	11,218,500.00	158,050,148.00	33,008,474.00		33,008,474.00	35,518,876.00	35,263,347.00	2,875,000.00	73,657,223.00	47
	3. Council of Legal Education	132,174,456.28	80,673,544.00	68,953,040.00	281,801,040.28	58,549,499.50	112,536,893.75	171,086,393.25	62,848,710.00	50,524,010.50	1,481,210.00	114,853,930.50	41
	4. Kenya School of Law	259,140,000.00	61,880,000.00	105,260,000.00	426,280,000.00	63,281,000.00	158,221,480.00	221,502,480.00	118,512,126.00	35,635,353.11	4,242,126.43	158,389,605.54	37
	5. Business Registration Service	184,103,064.50	116,193,213.00	25,447,202.40	325,743,479.90	168,038,100.00	60,341,158.00	228,379,258.00	142,544,053.30	80,242,397.10	11,353,246.51	234,139,696.91	72

Parent Ministry/MDA	Name of the SAGA	Approved Budget Estimates				Funding			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates (Kshs.)	Non-exchange transactions	Exchange transactions	Total	Compensation to Employees	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	6. Victims Protection Board		500,000.00	23,858,891.00	24,358,891.00			-	-	-	-	-	-
State Department for Broadcasting and Telecommunication	Media Council of Kenya	163,272,112.79	372,377,887.21	-	535,650,000.00	535,650,000.00	-	535,650,000.00	163,272,112.79	371,977,852.30	-	535,249,965.09	100
	Media Complaints Commission		4,500,000.00	-	4,500,000.00	4,500,000.00	-	4,500,000.00	-	4,500,000.00	-	4,500,000.00	100
	Kenya Institute of Mass Communication	162,300,900.00	73,106,700.00	40,981,400.00	276,389,000.00	99,135,500.00	35,022,453.00	134,157,953.00	69,234,600.00	40,220,230.00	24,670,130.00	134,124,960.00	49
	Kenya Yearbook Editorial Board	72,650,500.00	97,349,500.00	-	170,000,000.00	54,000,000.00	28,716,139.16	82,716,139.16	31,352,810.00	38,551,526.61	-	69,904,336.61	41
	Kenya Broadcasting Corporation	758,120,072	433,729,928.00	-	1,191,850,000.00	553,010,542	565,404,343	1,118,414,885.00	879,332,869	415,896,407	-	1,295,229,276.00	109
State Department for ICT & Digital Economy	ICT Authority	452,958,062.00	45,841,938.00	121,500,000.00	620,300,000.00	250,125,000.00	41,282,108.00	291,407,108.00	246,213,680.19	35,572,932.34	60,977,253.60	342,763,866.13	55
	Office of the Data Protection Commissioner	112,000,000.00	383,735,000.00	-	495,735,000.00	371,445,833.00	50,000,000.00	421,445,833.00	103,106,461.21	352,966,219.75	-	456,072,680.96	92
	Konza Technopolis Development Authority	359,000,000.00	495,000,000.00	-	854,000,000.00	277,485,000.00	150,000,000.00	427,485,000.00	166,297,124.00	261,187,876.00	-	427,485,000.00	50
	Kenya Advanced Institute of Science and Technology	26,760,451.00	28,476,000.00	51,743,549.00	106,980,000.00	105,480,000.00	-	105,480,000.00	18,009,209.32	2,770,717.00	41,751,901.31	62,531,827.63	58
	YOUTH ENTERPRISES DEVELOPMENT FUND (YEDF)	205,160,000	52,754,377.00	49,742,246	307,656,623.00	120,312,873.00	88,547,602	208,860,475.00	102,580,000	80,417,962	62,870,907	245,868,869.00	80
State Department for Youth Affairs and The Arts	NATIONAL YOUTH COUNCIL (NYC)	6,500,000.00	9,670,000.00	6,222,449.00	22,392,449.00	22,392,449.00	-	22,392,449.00	6,450,000.00	9,550,000.00	6,150,000.00	22,150,000.00	99
	THE PRESIDENT'S AWARD KENYA	17,972,845.86	7,036,420.16	-	25,009,266.02	6,527,456.63	17,509,268.00	24,036,724.63	16,466,732.00	7,569,989.00	-	24,036,721.00	96
	KENYA FILM CLASSIFICATION BOARD (KFCB)	247,855,411	60,101,314.00	9,485,110	317,441,835.00	128,720,918	18,693,232	147,414,149.50	109,555,582	65,864,632	17,990,598	193,410,812.15	61
	KENYA FILM COMMISSION (KFC)	166,555,614	-	-	166,555,614.00	166,555,614	-	166,555,614.00	53,415,574.00	51,418,006.00	-	104,833,580.00	63
	KENYA COPYRIGHTS BOARD (KCoBo)	110,978,583	64,319,094.00	-	175,297,677.00	80,148,839	1,038,700	81,187,538.50	53,899,610	26,221,963	-	80,121,573.00	46

Parent Ministry/MDA	Name of the SAGA	Approved Budget Estimates				Funding			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates (Kshs.)	Non-exchange transactions	Exchange transactions	Total	Compensation to Employees	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
State Department for Gender and Affirmative Action	Women Enterprise Fund		940,810,000.00		940,810,000.00	-	-	-	-	-	-	-	-
	National Government Action Fund	352,770,000.00	-	-	352,770,000.00	72,051,611.40	108,885,000.00	180,936,611.40	180,936,611.40	-	-	180,936,611.40	51
	Anti/Female Genital Mutilation Board	78,188,485.00	92,918,015.00	15,763,500.00	186,870,000.00	93,435,000.00	-	93,435,000.00	37,796,147.00	46,645,669.00	9,527,064.00	93,968,880.00	50
	Kenya Institute for Public Policy Research and Analysis	174,424,089.00	145,270,911.00	-	319,695,000.00	214,695,000	103,598,552.00	318,293,552.00	143,847,070	70,847,930	-	214,695,000.00	67
State Department for Economic Planning	National Council for Population and Development	110,000,000	66,265,000.00	-	176,265,000.00	176,365,000		176,365,000.00	110,000,000	66,265,000	-	176,265,000.00	100
	Vision Delivery Secretariat	49,390,000	31,055,000.00	4,200,000	84,645,000.00	84,645,000	-	84,645,000.00	49,390,000	31,055,000	4,200,000	84,645,000.00	100
	New Partnership for Africa's Development	84,669,777.50	76,813,222.50	447,000	161,930,000.00	159,480,000	-	159,480,000.00	84,669,778	74,363,000	447,222	159,480,000.00	98
	Kenya National Bureau of Statistics	349,480,000	127,125,000.00	52,500,000	529,105,000.00	493,605,000	41,113,712	534,718,712.00	349,480,000	91,625,000	52,500,000	493,605,000.00	93
State Department for Social Protection, Senior Citizens and Special Programmes	Kenya Institute for Public Policy Research and Analysis	-	-	50,000,000	50,000,000.00	-	-	-	-	-	50,000,000	50,000,000.00	100
	National Council for Persons with Disabilities	186,109,000.00	115,810,000.00	1,818,696,000.00	2,120,615,000.00	1,058,257,500.00	11,858,010.00	1,070,115,510.00	85,268,193.00	34,447,304.00	934,729,544.00	1,054,445,041.00	50
	Alupe University	416,000,000	195,471,260.00	20,294,718	631,765,978.00	144,631,947	289,763,514	434,395,461.00	205,570,058	76,680,352	2,732,542	284,982,952.00	45
	Bomet University	386,839,684	97,918,604.00	247,013,632	731,771,920.00	146,962,754	547,361,472	694,324,225.95	155,590,416	58,485,111	13,218,508	227,294,035.00	31
	Chuka University	1,700,000,000	512,695,785.00		2,212,695,785.00	682,643,176	1,015,766,794	1,698,409,970.00	934,977,069	287,473,457	-	1,222,450,526.00	55
	Cooperative University of Kenya	800,574,701	344,271,755.00	181,450,500	1,326,296,956.00	386,301,482	525,362,548	911,664,030.00	379,195,281	182,752,621	91,706,093	653,653,994.98	49
	Dedan Kimathi University of Technology	1,528,232,029	133,450,000.00	568,096,412	2,229,778,441.00	512,075,754	1,062,170,682	1,574,246,435.87	789,275,482	49,780,485	223,039,262	1,062,095,229.05	48

Parent Ministry/MDA	Name of the SAGA	Approved Budget Estimates				Funding			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates (Kshs.)	Non-exchange transactions	Exchange transactions	Total	Compensation to Employees	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Egerton University	3,396,382,299	374,388,280.00	1,695,884,255	5,466,654,834.00	1,224,920,952	1,038,892,995	2,263,813,946.76	1,864,086,060	105,659,411	761,088,811	2,730,834,282.00	50
	Garissa University	591,004,303	357,266,525.00	132,807,678	1,081,078,506.00	230,465,984	276,750,652	507,216,636.00	259,546,635	242,293,787	-	501,840,422.00	46
	Jaramogi Oginga Odinga University of Science & Technology	1,295,870,518	533,555,098.97	71,370,488	1,900,796,105.00	252,518,388	948,279,885	1,200,798,273.14	670,998,636	108,322,865	32,823,755	812,145,255.89	43
	Jomo Kenyatta University of Agriculture & Technology	5,679,489,524	775,920,831.93	362,357,010	6,817,767,366.00	1,520,722,500	3,028,261,846	4,548,984,346.09	3,443,768,464	812,776,480	151,215,049	4,407,759,993.78	65
	Kaimosi Friends University	33,213,458	8,079,953.00	5,378,154	46,671,565.00	-	50,646,480	50,646,480.00	37,056,901	6,920,644	2,651,838	46,629,382.85	100
	Karatina University	696,459,471	849,519,168.00	25,765,000	1,571,743,639.00	217,546,431	535,426,243	752,972,674.16	250,890,776	163,934,686	4,316,212	419,141,674.51	27
	Kenya University	1,188,575,355	905,264,762.00	-	2,093,840,116.87	319,091,479	1,118,035,534	1,437,127,012.83	563,698,665	184,314,653	-	748,013,318.34	36
	Kirinyaga University	1,289,487,595	338,533,648.00	166,932,340	1,794,953,583.00	938,685,697	219,773,343	1,158,459,039.50	540,630,707	206,425,808	55,037,868	802,094,382.50	45
	Kisii University	925,205,951	282,781,264.00	590,626,510	1,798,613,725.00	297,750,922	726,887,852	1,024,638,774.00	470,057,811	113,790,906	395,409,870	979,258,587.00	54
	Koitaleel University College	3,179,165,943	2,117,500,000.00	1,193,917,043	6,490,582,986.00	550,359,126	1,089,645,747	1,640,004,873.30	847,216,010	719,165,612	233,290,378	1,799,672,000.00	28
	Laikipia University	287,061,377	314,247,498.85	177,538,910	778,847,786.00	116,814,426	286,609,173	403,423,599.10	131,305,375	70,061,050	92,732,098	294,098,523.59	38
	Maasai Mara University	554,700,823	133,132,467.00	-	687,833,290.00	262,574,598	808,574,401	1,071,148,999.00	580,278,969	138,237,762	-	718,516,731.00	104
	Machakos University	1,700,265,000	1,063,546,561.00	30,000,000	2,793,811,561.00	449,766,000	1,020,932,990	1,470,698,990.25	775,441,078	250,574,537	15,776,635	1,041,792,250.11	37
	Mama Ngina University College	1,273,871,788	576,900,000.00	209,000,000	2,059,771,788.00	677,494,770	562,326,781	1,239,821,551.00	589,105,177	176,033,335	16,230,597	781,369,109.00	38
	Maseno University	324,135,417	167,900,000.00	33,200,000	525,235,417.00	229,702,544	39,457,848	269,160,392.00	121,155,560	21,694,561	15,864,813	158,714,934.00	30
	Masinde Muliro University	2,758,541,004	948,728,500.00	26,040,000	3,733,309,504.00	1,210,914,079	1,417,216,793	2,628,130,872.41	1,690,615,807	472,717,825	30,776,477	2,194,110,108.98	59
	Meru University of Science & Technology	3,201,281,000	693,439,000.00	1,137,946,000	5,032,666,000.00	802,006,824	204,027,072	1,006,033,896.00	1,441,065,884	171,920,314	228,519,247	1,841,505,445.00	37

Parent Ministry/MDA	Name of the SAGA	Approved Budget Estimates				Funding			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates (Kshs.)	Non-exchange transactions	Exchange transactions	Total	Compensation to Employees	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Moi University	1,417,173,348	711,965,395.44	28,020,000	2,157,158,743.44	738,928,731	329,201,211	1,068,129,941.44	751,625,766	226,861,932	53,764,243	1,032,251,940.38	48
	Multimedia University of Kenya	2,125,574,839	721,157,014.81	147,513,224	2,994,245,078.00	903,005,175	1,739,818,357	2,642,823,532.00	2,699,912,956	475,462,127	97,256,145	3,272,631,228.00	109
	Murang'a University of Technology	1,387,639,768	494,335,932.00	-	1,881,975,699.50	300,177,748	598,965,017	899,142,765.40	596,050,553	162,491,599	-	758,542,152.28	40
	Open University of Kenya	1,515,052,726	976,534,660.00	-	2,491,587,386.00	597,830,843	294,882,104	892,712,947.22	465,190,589	360,167,134	-	825,357,723.52	33
	Pwani University	11,360,900	17,796,829.54	-	29,157,730.00	-	14,986,158	14,986,157.90	-	-	-	-	-
	Rongo University	281,999,538	254,170,979.00	80,079,204	616,249,721.00	242,213,554	116,970,790	359,184,344.00	143,846,607	77,859,068	24,255,611	245,961,286.00	40
	South Eastern Kenya University	1,455,390,000	306,068,000.00	97,900,000	1,859,358,000.00	286,376,000	227,561,000	513,937,000.00	598,035,000	80,020,000	63,939,000	741,994,000.00	40
	Taita Taveta University	423,769,382	465,406,963.25	-	889,176,345.25	265,175,135	677,030,355	942,205,490.25	500,718,491	228,766,747	-	729,485,237.82	82
	Technical University Mombasa	1,142,349,000	305,337,000.00	35,500,000	1,483,186,000.00	337,489,124	532,934,862	870,423,986.00	410,790,357	130,984,976	2,170,878	543,946,211.00	37
	Technical University of Kenya	650,576,186	459,131,377.12	36,398,968	1,146,106,531.12	178,950,471	199,282,049	378,232,520.15	314,726,466	98,184,393	35,712,924	448,623,782.64	39
	Tharaka University	1,533,129,699	180,537,039.00	30,292,740	1,743,959,478.00	881,984,059	361,385,655	1,243,369,714.00	844,623,696	16,794,520	65,422,298	926,840,514.00	53
	Tom Mboya University	3,457,939,177	418,311,987.03	25,553,772	3,901,804,935.57	538,492,889	710,028,349	1,248,521,238.25	1,517,552,802	95,153,321	25,918,334	1,638,624,457.48	42
	Turkana University College	475,000,000	326,254,189.21	273,632,546	1,074,886,735.00	313,787,644	435,250,591	749,038,235.40	349,223,009	143,322,334	108,694,322	601,239,665.08	56
	University of Eldoret	335,826,587	274,932,429.00	1,124,565,636	1,735,324,652.00	523,138,068	245,482,813	768,620,881.00	165,912,289	136,466,215	465,247,380	767,625,884.00	44
	University of Embu	302,983,087	168,126,940.00	69,033,096	540,143,123.00	87,814,504	463,142,115	550,956,619.00	126,586,114	78,372,166	31,934,944	236,893,224.00	44
	University of Kabianga	2,488,376,143	665,000,375.00	341,495,251	3,494,871,769.46	344,939,505	647,155,405	992,094,910.13	1,350,294,407	249,538,396	43,355,387	1,643,188,190.00	47
	University Of Nairobi	1,016,765,836	209,733,852.00	17,744,000	1,244,243,688.00	500,445,142	657,669,845	1,158,114,987.40	490,204,501	274,918,043	10,866,720	775,989,263.73	62
	Commission for Universities Education (CUE)	1,412,019,403	552,538,251.50	74,063,075	2,038,620,729.23	254,024,648	842,272,024	1,096,296,672.00	664,250,838	103,548,678	19,216,509	787,016,025.00	39

Parent Ministry/MDA	Name of the SAGA	Approved Budget Estimates				Funding			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates (Kshs.)	Non-exchange transactions	Exchange transactions	Total	Compensation to Employees	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
The National Treasury	Higher Education Loans Board (HELB)	8,555,957,447	2,918,803,016.00	3,344,000,000	14,818,760,463.00	2,228,712,132	5,283,615,405	7,512,327,536.45	5,073,100,946	1,073,596,270	1,920,002,519	8,066,699,735.14	54
	Kenya Universities & Colleges Central Placement Services (KUCCPS)	243,247,543	4,220,000.00	183,632,991	431,100,534.00	109,719,481	168,677,872	278,397,353.00	95,950,516	1,380,548	77,129,561	174,460,625.00	40
	Universities Fund (UF)	1,088,072,099	999,291,994.44	39,458,675,732	41,546,039,825.00	3,259,760,834	31,095,651,087	34,355,411,921.59	-	54,396,039,346	26,773,660,825	81,169,700,170.52	195
	Kenya Revenue Authority (KRA)	30,164,346,000	-	-	30,164,346,000.00	2,451,859,161	3,024,580,890	5,476,440,051.78	11,337,206,042	3,024,580,890	2,517,751,127	16,879,538,059.74	56
	Financial Reporting Centre	720,315,000	-	-	720,315,000.00	-	-	-	-	-	-	-	-
	Competition Authority of Kenya	587,244,000.00	-	-	587,244,000.00	122,000,000.00	44,000,000.00	166,000,000.00	154,000,000.00	44,000,000.00	78,000,000.00	276,000,000.00	47
	Public Sector Accounting Standard Board	240,590,000.00	-	-	240,590,000.00	-	29,934,918.00	29,934,918.00	43,715,052.00	29,934,918.00	36,792,868.70	110,442,838.70	46
	Registration of Certified Public Secretaries Board	5,600,000.00	-	-	5,600,000.00	2,125,500.00	6,263,331.00	8,388,831.00	3,713,035.00	6,263,331.00	1,171,863.00	11,148,229.00	199
	Kenya Trade Network Agency	563,600,000.00	-	-	563,600,000.00	769,994,676.00	148,927,354.00	918,922,030.00	168,321,458.00	148,927,354.00	16,007,077.00	333,255,889.00	59
	Nairobi International Financial Centre	70,360,000.00	-	-	70,360,000.00	300,000.00	14,097,083.00	14,397,083.00	39,365,234.00	14,097,083.00	8,895,770.00	62,358,087.00	89
	Unclaimed Financial Assets Authority (UFAA)	973,800,000.00	-	-	973,800,000.00	15,036,000.00	63,339,203.00	78,375,203.00	66,172,787.00	63,339,203.00	120,801,304.00	250,313,294.00	26
	Competition Tribunal	41,000,000.00	-	-	41,000,000.00	-	20,500,000.00	20,500,000.00	-	20,500,000.00	-	20,500,000.00	50
	Institute of Certified Investment and Financial Analysts (ICIFA)	50,700,000.00	-	-	50,700,000.00	4,981,249.00	9,890,220.00	14,871,469.00	9,007,854.00	9,890,220.00	265,418.00	19,163,492.00	38
	KASNEB Foundation	120,000,000.00	-	-	120,000,000.00	3,260,826.00	45,642,185.00	48,903,011.00	5,430,326.00	45,642,185.00	5,654,039.00	56,726,550.00	47
	Kenya National Entrepreneurs Savings Trust	196,830,000.00	-	-	196,830,000.00	-	31,236,511.70	31,236,511.70	25,340,110.80	31,236,511.70	13,843,323.90	70,419,946.40	36

Parent Ministry/MDA	Name of the SAGA	Approved Budget Estimates				Funding			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates (Kshs.)	Non-exchange transactions	Exchange transactions	Total	Compensation to Employees	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
State Department for Micro, Small and Medium Enterprises	1. Kenya Industrial Estate	313,869,548.00	286,940,452.00	32,638,292.00	633,448,292.00	102,987,000.00	530,461,292.00	633,448,292.00	152,348,000.00	94,690,000.00	18,837,000.00	265,875,000.00	42
	2. Micro Small and Medium Enterprise Authority	543,428,036.00	199,631,964.00	-	743,060,000.00	-	3,009,735.00	3,009,735.00	237,928,202.82	304,331,863.00	-	542,260,065.82	73
	3. Uwezo Fund	6,974,400.00	159,794,490.00	-	166,768,890.00	-	-	-	3,075,313.00	57,016,610.00	-	60,091,923.00	36
	4. Financial Inclusion Fund	20,000,000.00	189,000,000.00	-	209,000,000.00	-	51,900,000.00	51,900,000.00	5,038,716.00	13,292,941.00	5,490,341.00	23,821,998.00	11
State Department for Trade	1. Kenya National Trading Corporation (KNTC)	114,883,861.00	125,532,652.00	4,095,000.00	244,511,513.00	200,000,000.00	46,611,065.00	246,611,065.00	33,273,079.00	45,344,347.00	289,532.00	78,906,958.00	32
	2. Kenya Export Promotion and Branding Agency (KEPROBA)	300,183,156.00	387,133,844.00	33,500,000.00	720,817,000.00	176,454,250.00	1,113,100.00	177,567,350.00	59,575,884.00	78,892,803.00	7,284,220.00	145,752,907.00	20
	3. Warehouse Receipt System Council (WRSC)	31,565,417.00	7,303,583.00	6,502,000.00	45,371,000.00	11,292,750.00	1,000.00	11,293,750.00	3,673,386.00	1,789,160.00	1,362,751.00	6,825,297.00	15
	4. Kenya Trade Remedies Agency (KETRA)	-	24,100,000.00	-	24,100,000.00	-	-	-	-	6,065,600.00	-	6,065,600.00	25
	5. Kenya Consumer Protection Advisory Committee (KECOPAC).	-	-	19,980,000.00	19,980,000.00	-	-	-	-	105,000.00	4,877,736.00	4,982,736.00	25
	Kenya national multi commodity exchange	-	-	45,000,000.00	45,000,000.00	-	-	-	-	-	-	-	-
State Department of Vocational and Technical Training	Kenya National Qualification Authority	73,518,000.00	117,746,000.00	24,430,000.00	215,694,000.00	87,846,932.00	22,851,170.00	110,698,102.00	30,811,558.00	55,854,720.00	27,261,672.00	113,927,950.00	53
	Technical and Vocational Education and Training Authority (TVETA)	171,935,475.00	241,127,776.00	20,000,000.00	433,063,251.00	106,531,625.00	71,840,057.00	178,371,682.00	72,465,057.00	77,711,272.00	8,916,374.00	159,092,703.00	37
	TVET Curriculum Development, Assessment and Certificate Council (CDACC)	126,000,000.00	1,254,857,143.00	209,142,857.00	1,590,000,000.00	-	1,062,466,168.00	1,062,466,168.00	65,886,437.54	841,634,179.36	13,886,060.72	921,406,677.62	58
	Kenya School of TVET	103,753,412.00	333,321,984.00	113,008,170.00	550,083,566.00	51,300,000.00	260,644,979.00	311,944,979.00	44,682,772.00	166,095,743.00	35,130,022.00	245,908,537.00	45

Parent Ministry/MDA	Name of the SAGA	Approved Budget Estimates				Funding			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates (Kshs.)	Non-exchange transactions	Exchange transactions	Total	Compensation to Employees	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Nairobi National Polytechnic	70,081,663.00	441,772,787.00	28,205,877.00	540,060,327.00	70,083,513.00	237,674,956.00	307,758,469.00	33,322,227.00	22,414,627.00	24,233,104.00	79,969,958.00	15
	Meru National Polytechnic	46,330,225.00	146,058,926.75	12,029,588.00	204,418,739.75	-	-	-	-	-	-	-	-
	Kisumu national polytechnic	211229078	471,492,934.00	123,005,000.00	805,727,012.00	41,044,424.00	331,666,425.00	372,710,849.00	75,826,635.00	103,215,496.00	25,783,225.00	204,825,356.00	25
	Sigalagala National polytechnic	125,000,000.00	378,000,000.00	316,000,000.00	819,000,000.00	135,915,546.00	165,887,973.00	301,803,519.00	40,211,171.00	149,233,202.00	77,678,532.00	267,122,905.00	33
	Kitale National Polytechnic	27,600,000.00	112,363,033.00	27,491,380.00	167,454,413.00	-	-	-	-	-	-	-	-
	Bungoma National Polytechnic	10,357,959.00	16,804,824.00	7,494,268.00	34,657,051.00	-	-	-	-	-	-	-	-
	Kiambu National Polytechnic	31,813,854.00	145,919,500.00	28,530,000.00	206,263,354.00	-	-	-	-	-	-	-	-
	Eldoret National Polytechnic	336,038,776.00	100,835,614.00	416,927,155.00	853,801,545.00	100,808,535.00	239,397,150.00	340,205,685.00	165,886,091.00	13,457,876.00	200,600,724.00	379,944,691.00	45
	Mawego National Polytechnic	72,000,000.00	339,132,200.00	20,000,000.00	431,132,200.00	-	-	-	-	-	-	-	-
	Ollessos National Polytechnic	109,000,000.00	402,088,315.00	59,570,000.00	570,658,315.00	-	-	-	-	-	-	-	-
	Nyeri National Polytechnic	130,000,000.00	628,000,000.00	56,000,000.00	814,000,000.00	62,269,546.00	190,325,298.00	252,594,844.00	58,580,241.00	187,377,948.00	32,977,371.00	278,935,560.00	34
	Nyandarua National Polytechnic	60,000,000.00	668,100,000.00	40,228,110.00	768,328,110.00	-	106,311,295.00	106,311,295.00	22,009,118.00	81,082,126.00	15,361,622.00	118,452,866.00	15
	Kabete National Polytechnic	116,161,000.00	372,542,359.94	127,506,235.90	616,209,595.84	67,529,230.80	282,803,622.62	350,332,853.42	63,773,426.51	201,796,934.43	46,338,391.80	311,908,752.74	51
	Kisii National Polytechnic	158,423,717.00	494,354,971.00	86,620,000.00	739,398,688.00	-	-	-	-	-	-	-	-
	Kisiwa National Polytechnic	17,739,545.00	75,510,232.00	10,935,000.00	104,184,777.00	-	-	-	-	-	-	-	-
	Kaiboi National Polytechnic	60,798,000.00	209,696,435.00	36,760,000.00	307,254,435.00	-	-	-	-	-	-	-	-
	Kenya Coast National Polytechnic	144,519,000.00	45,902,000.00	482,317,000.00	672,738,000.00	-	-	-	-	-	-	-	-
	North Eastern National Polytechnic	24,052,400.00	37,100,000.00	26,256,324.00	87,408,724.00	10,520,878.00	28,498,759.00	39,019,637.00	11,036,678.00	28,437,326.00	7,869,356.00	47,343,360.00	54

Parent Ministry/MDA	Name of the SAGA	Approved Budget Estimates				Funding			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates (Kshs.)	Non-exchange transactions	Exchange transactions	Total	Compensation to Employees	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Thika Technical Training Institute	171,114,796.00	636,613,114.00	58,490,000.00	866,217,910.00			-				-	-
	Rift Valley Technical Training Institute	85,417,024.00	402,693,047.00	78,842,136.00	566,952,207.00	-	-	-	-	-	-	-	-
	Sikri Technical Training Institute	19,193,213.00	152,900,073.00	6,300,000.00	178,393,286.00	-	-	-	-	-	-	-	-
	Keroka Technical Training Institute	9,593,100.00	34,583,351.00	19,927,700.00	64,104,151.00	-	-	-	-	-	-	-	-
	Karen Technical training Institute for the Deaf	3,500,000.00	60,072,000.00	1,125,000.00	64,697,000.00	-	-	-	-	-	-	-	-
	ST Joseph's Technical Training Institute for the Deaf	10,000,000.00	20,495,940.00	6,011,250.00	36,507,190.00	-	-	-	-	-	-	-	-
	Ramogi Institute Of Advanced Technology (RIAT)	58,385,932.00	168,733,908.00	55,060,000.00	282,179,840.00	-	-	-	-	-	-	-	-
	Machakos Technical Institute for the Blind	5,882,102.19	26,764,075.16	2,916,611.00	35,562,788.35	-	-	-	-	-	-	-	-
State Department of Sports	Sports Kenya	199,299,440.00	168,506,000.00	34,060,000.00	401,865,440.00	67,616,358.00	26,622,371.70	94,238,729.70	52,479,445.00	35,586,694.70	5,896,356.00	93,962,495.70	23
	AntiDoping Agency of Kenya	68,400,000.00	172,600,000.00	-	241,000,000.00	38,500,000.00	3,530,000.00	42,030,000.00	15,446,859.12	26,583,140.88	-	42,030,000.00	17
	Sports, Arts, and Social Development Fund	120,143,997.00	51,375,564.00	253,480,439.00	425,000,000.00	106,249,998.00	-	106,249,998.00	24,656,544.00	33,456,438.00	34,367,543.00	92,480,525.00	22
State Department for Housing and Urban Development	Affordable Housing Board	183,931,688.00	1,120,472,218.00	3,699,785,225.71	5,004,189,131.71	803,760,171.80		803,760,171.80	11,161,372.00	303,551,424.80	489,047,375.00	803,760,171.80	16
State Department of Transport	LAPSSET Corridor Development Authority	430,000,000	210,000,000.00	46,230,000	686,230,000.00	-	355,835,866	355,835,866.00	121,408,542	19,185,003	-	140,593,545.00	20
	Nairobi Metropolitan Area Transport Authority	207,035,052	234,512,948.00	24,040,000	465,588,000.00	232,794,000	-	232,794,000.00	104,418,041	119,180,059	9,195,900	232,794,000.00	50
	Kenya Ports Authority	19,622,607,544	660,000,000.00	24,959,392,919	45,242,000,463.00	679,062,250	40,005,247,087	40,684,309,336.44	10,046,276,984	272,506,282	15,595,351,506	25,914,134,772.81	57
	National Transport and Safety Authority	1,690,644,765	1,995,193,894.27	-	3,685,838,659.00	100,000,000	2,030,367,624	2,130,367,624.38	675,427,576	1,075,586,338		1,751,013,913.58	48
State Department for Public Works	National Construction Authority	1,104,000,000.00	1,091,200,000.00	182,500,000.00	2,377,700,000.00	972,899,379.00	11,444,234.00	984,343,613.00	513,347,590.00	296,491,708.00	60,778,032.00	870,617,330.00	37

Parent Ministry/MDA	Name of the SAGA	Approved Budget Estimates				Funding			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates (Kshs.)	Non-exchange transactions	Exchange transactions	Total	Compensation to Employees	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
State Department for the ASALs and Regional Development	National Drought Management Authority	679,975,659.00	5,624,711,454.00	3,425,949,732.00	9,730,636,845.00	2,334,318,423.00		2,334,318,423.00	307,325,582.00	207,725,064.00	1,629,749,466.00	2,144,800,112.00	22
	Coast Development Authority	122,275,199.00	18,000,000.00		140,275,199.00	88,596,113.54	9,579,709.09	98,175,822.63	83,510,281.47	17,328,687.28		100,838,968.75	72
	Lake Basin Development Authority	290,560,106.00	76,000,000.00	170,000,000.00	536,560,106.00	296,194,872.00	39,985,464.00	336,180,336.00	180,528,534.00	57,865,302.00	97,786,500.00	336,180,336.00	63
	Ewaso Ngiro North Development Authority	181,637,060.00	9,232,000.00	20,020,000.00	210,889,060.00	101,225,685.00		101,225,685.00	88,107,162.60	4,057,229.40	8,901,293.00	101,065,685.00	48
	Ewaso Ngiro South Development Authority	291,911,460.00	17,500,000.00		309,411,460.00	196,772,482.00	2,586,843.00	199,359,325.00	135,594,932.09	4,221,056.00	59,543,336.91	199,359,325.00	64
	Tana River Development Authority	272,975,422.00	157,000,000.00		429,975,422.00	429,975,422.00	204,731,566.50	634,706,988.50	253,403,845.50	204,731,566.50	48,672,279.00	506,807,691.00	118
	Kerio Vally Development Authority	138,924,409.00	195,000,000.00	190,020,000.00	523,944,409.00	104,193,306.75	112,603,439.54	216,796,746.29	104,193,306.75	112,603,439.54		216,796,746.29	41
State Department for Livestock	Kenya Animal Genetic Resource Centre	45,405,000	26,846,375.00	-	72,251,375.00	6,123,162.00	33,646,607.00	39,769,769.00	49,123,025	59,343,125.00	-	108,466,150.00	150
	Kenya Tsetse and Trypanosomiasis Eradication Council	6,612,149	1,558,310.00	26,294,942.00	34,465,401.00	37,708,830.00		37,708,830.00	6,612,149	1,558,310	26,294,942	34,465,401.00	100
	Veterinary Medicines Directorate Council	23,968,250	10,873,682.25	408,067.75	35,250,000.00	29,081,481.50	-	29,081,481.50	18,438,432	11,987,506.76	2,318,204.82	32,744,143.92	93
	Kenya Dairy Board	120,142,634.00	66,401,681.00	120,455,685.00	307,000,000.00	396,936,620.00		396,936,620.00	120,142,634.00	66,401,681.00	96,984,684.00	283,528,999.00	92
	Kenya Leather Development Council	20,038,000.00	29,962,000.00	-	50,000,000.00			-	16,354,847.54	13,901,329.75	-	30,256,177.29	61
	Kenya Veterinary Board	25,834,137.00	40,464,427.00	4,319,288.00	70,617,852.00	24,537,852.00	46,080,000.00	70,617,852.00	25,834,137.00	39,813,153.00	4,319,288.00	69,966,578.00	99
	Kenya Veterinary Vaccines Producing Institute	91,012,000.00	276,230,000.00	69,200,000.00	436,442,000.00	725,000.00	724,891,927.00	725,616,927.00	130,508,659.97	222,144,806.88	221,965,209	574,618,675.85	132
State Department for Mining	National Mining Corporation	46,208,848.00	7,000,000.00	26,891,152.00	80,100,000.00	33,375,000.00	-	3,338,540,298.00	24,127,080.35	2,500,000.00	6,747,919.65	33,375,000.00	42
State Department for Water and Sanitation	Water Sector Trust Fund	141,840,000	-	-	141,840,000.00	141,840,000.00	-	141,840,000.00	35,460,000.00	51,859,780.00	13,061,640.00	100,381,420.00	71
	2.Kenya Water Institute	279,035,000.00	178,877,400.00	37,817,600.00	495,730,000.00	51,848,728.00	89,536,546.00	141,385,274.00	64,223,454.00	6,821,290.00	3,278,793.00	74,323,537.00	15

Parent Ministry/MDA	Name of the SAGA	Approved Budget Estimates				Funding			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates (Kshs.)	Non-exchange transactions	Exchange transactions	Total	Compensation to Employees	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	3.Regional Centre on Groundwater Resource Education Training & Research	55,552,898	17,577,102.00	4,900,000	78,030,000.00	19,507,500.00	-	19,507,500.00	12,987,040.00	46,693,677.00	56,053,667.00	115,734,384.00	148
	4.Water Resources Authority	1,260,000,000	361,702,780.00	93,000,000	1,714,702,780.00	95,097,547.00	286,587,838.00	381,685,385.00	280,063,045.00	-	-	280,063,045.00	16
	5.Athi Water Works Development Agency	229,800,000	-	-	229,800,000.00	-	-	-	57,450,000.00	-	-	57,450,000.00	25
	6.Lake Victoria South Water Work Development Agency	183,240,000	-	-	183,240,000.00	-	-	-	45,810,000.00	15,241,391.00	-	61,051,391.00	33
	Lake Victoria North Water Works Development Agency	213,256,208	18,301,012.00	-	231,557,220.00	57,889,305.00	-	57,889,305.00	42,647,914.00	-	-	42,647,914.00	18
	Coast Water Works Development Agency	264,600,000	-	-	264,600,000.00	-	-	-	66,150,000.00	8,790,000.00	9,270,000.00	84,210,000.00	32
	Tana Water Works Development Agency	153,400,000	-	-	153,400,000.00	38,350,000.00	-	38,350,000.00	25,225,000.00	-	-	25,225,000.00	16
	Northern Water Works Development Agency	127,800,000	-	-	127,800,000.00	-	-	-	31,950,000.00	1,875,000.00	2,750,000.00	36,575,000.00	29
	Tanathi Water Works Development Agency	75,820,000	7,500,000.00	11,000,000	94,320,000.00	15,720,000.00	-	15,720,000.00	18,955,000.00	2,997,000.00	4,237,989.00	26,189,989.00	28
	Hydrologist Registration Board	18,642,000	11,988,000.00	5,370,000	36,000,000.00	6,000,000.00	-	6,000,000.00	2,199,500.00	-	-	2,199,500.00	6
	North Rift Valley Water Works Development Agency	95,400,000	-	-	95,400,000.00	-	-	-	23,850,000.00	-	-	23,850,000.00	25
	Central Rift Valley Water Works Development Agency	115,920,000	-	-	115,920,000.00	-	-	-	28,980,000.00	-	-	28,980,000.00	25
	National Water Harvesting and Storage Authority	338,630,000	33,570,000.00	-	372,200,000.00	53,700,000.00	14,863,513.00	68,563,513.00	68,563,513.00	-	-	68,563,513.00	18
State Department for CoOperatives	Sacco Societies Regulatory Authority	168,218,032.00	150,033,940.00	72,863,028.00	391,115,000.00	-	350,000,000.00	350,000,000.00	128,511,864.00	154,718,585.00	30,756,543.00	313,986,992.00	80
	New Kenya Planters Cooperative Union 0 Headquarters	83,584,937.00	122,915,063.00	1,000,000,000.00	1,206,500,000.00	1,000,000,000.00	187,286,536.00	1,187,286,536.00	72,949,254.00	169,079,956.00	1,000,000,000.00	1,242,029,210.00	103

Parent Ministry/MDA	Name of the SAGA	Approved Budget Estimates				Funding			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates (Kshs.)	Non-exchange transactions	Exchange transactions	Total	Compensation to Employees	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
State Department for Energy	GEOTHERMAL DEVELOPMENT COMPANY	689,213,695.00	273,189,000.00	837,597,305.00	1,800,000,000.00	-	794,994,227.16	794,994,227.16	296,195,710.28	142,571,139.44	298,933,293.20	737,700,142.92	41
	Kenya Electricity Transmission Company Limited (KETRACO)	535,780,031.86	-	4,971,830,095.24	5,507,610,127.10	-	137,056,159.61	137,056,159.61	-	-	2,931,034,504.78	2,931,034,504.78	53
	RURAL ELECTRIFICATION & RENEWABLE ENERGY CORPORATION	329,000,000.00	85,000,000.00	77,000,000.00	491,000,000.00	-	-	-	209,000,000.00	46,000,000.00	64,000,000.00	319,000,000.00	65
	4. Nuclear Power and Energy Agency	1,757,109,531.84	3,585,890,468.16	-	5,343,000,000.00	-	5,343,000,000.00	5,343,000,000.00	869,929,388.52	1,975,442,618.00	-	2,845,372,006.52	53
State Department for Public Service	Kenya School of Government	1,865,595,543.00	7,984,118,216.00	-	9,849,713,759.00	4,446,738,078.00	203,258,043	4,649,996,121.00	1,057,091,026.00	3,383,749,664.00	-	4,440,840,690.00	45
	NATIONAL YOUTH SERVICE	1,169,276,600.00	670,083,400.00	-	1,839,360,000.00	-	1,208,380,477	1,208,380,477.00	613,000,853.00	595,379,624.00	-	1,208,380,477.00	66
	Human Resource Management Professional Examinations Board	47,629,549.00	81,300,056.00	13,070,395.00	142,000,000.00	-	69,325,800.00	69,325,800.00	22,987,351.00	30,166,645.00	8,802,127.00	61,956,123.00	44
State Department for Irrigation	National Irrigation Authority	409,300,000.00	248,313,460.00	-	657,613,460.00	174,806,730.00	112,301,905.67	287,108,635.67	224,424,411.00	62,684,224.67	-	287,108,635.67	44
State Department for Forestry	Kenya Forest Service	6,600,000,000.00	643,284,496.00	10,315,504.00	7,253,600,000.00	1,189,800,000.00	1,549,985,954.00	2,739,785,954.00	3,005,914,014.00	490,603,367.00	-	3,496,517,381.00	48
	Kenya Forestry Research Institute	1,377,900,000.00	76,000,000.00	-	1,453,900,000.00	348,225,000.00	22,989,800.00	371,214,800.00	349,987,653.00	20,099,700.00	-	370,087,353.00	25
Statement Department for Public Health and Professional Standard	Kenya Hospital Authority Trust Fund	-	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-	-
	Kenya National Public Health Institute	-	37,708,000.00	-	37,708,000.00	18,854,000.00	-	18,854,000.00	-	-	18,419,737.00	18,419,737.00	49
	Kenya Medical Laboratory Technician and Technologists Board	5,500,000.00	18,900,000.00	135,600,000.00	160,000,000.00	-	-	-	12,972,000.00	15,791,750.00	75,141,700.00	103,905,450.00	65
	National Quality Control Laboratory	35,335,855.00	-	49,495,940.00	84,831,795.00	-	35,741,366.00	35,741,366.00	11,521,839.45	-	15,194,268.50	26,716,107.95	31
	Kenya Health Professions Oversight Authority	40,221,922.00	23,133,618.00	65,604,035.00	128,959,575.00	108,959,575.00	-	108,959,575.00	23,938,286.00	30,886,219.97	6,198,294.00	61,022,799.97	47

Parent Ministry/MDA	Name of the SAGA	Approved Budget Estimates				Funding			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates (Kshs.)	Non-exchange transactions	Exchange transactions	Total	Compensation to Employees	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Public Health Officers and Technicians Council	5,200,000.00	50,400,780.00	13,899,220.00	69,500,000.00	-	-	-	-	-	-	-	-
	Kenya Nuclear Regulatory Authority	79,000,000.00	21,005,957.00	99,170,068.00	199,176,025.00	37,156,677.00	57,658,487.00	94,815,164.00	56,413,695.00	6,273,274.00	32,128,195.00	94,815,164.00	48
	Kenya Health Human Resource Advisory Council	-	6,898,613.50	74,494,841.00	81,393,454.50	40,686,728.00	-	40,686,728.00	-	10,647,201.00	2,282,388.50	12,929,589.50	16
	Nursing Council of Kenya	188,949,000.00	352,721,000.00	102,370,000.00	644,040,000.00	-	328,428,697.65	328,428,697.65	86,814,800.49	158,777,819.00	6,832,120.00	252,424,739.49	39
	Kenya Medical Training College	5,510,000,000.00	3,345,715,125.00	-	8,855,715,125.00	1,141,944,531.00	3,316,682,106.00	4,458,626,637.00	2,686,481,905.00	1,400,216,860.00	447,370,919.00	4,534,069,684.00	51
	Kenya Medical Practitioners & Dentists Council	203,000,000.00	245,450,000.00	126,925,000.00	575,375,000.00	92,686,500.00	345,114,428.00	437,800,928.00	100,681,376.00	182,101,119.00	20,067,780.00	302,850,275.00	53
	Nursing Council of Kenya	-	-	651,000,000.00	651,000,000.00			-				-	-
	Kenya Institute of Primate Research	239,405,951.10	39,683,648.90	301,310,950.00	580,400,550.00			-	28,000,000.00	4,000,000.00	17,000,000.00	49,000,000.00	8
	Clinical Officers Council	18,179,781.00	161,173,219.00		179,353,000.00	85,729,573.00	23,537,500.00	109,267,073.00	4,323,749.00	81,921,258.00	3,476,059.00	89,721,066.00	50
	Pharmacy and Poisons Board	326,960,000.00	193,000,000.00	1,539,040,000.00	2,059,000,000.00	1,176,518,270.00		1,176,518,270.00	75,560,766.00	102,994,186.00	437,700,052.00	616,255,004.00	30
	Counsellors and Psychologist Board	7,140,000.00	2,000,000.00	24,910,000.00	34,050,000.00	9,025,000.00	9,986,835.00	19,011,835.00	1,681,713.50	7,171,022.31	-	8,852,735.81	26
	Occupational Therapy Council	7,500,000.00	3,000,000.00	13,000,000.00	23,500,000.00			-				-	-
	Physiotherapist Council of Kenya	2,000,000.00	4,500,000.00	48,575,000.00	55,075,000.00	6,400,026.00	-	6,400,026.00	1,428,915.00	296,028.00	14,387,286.00	16,112,229.00	29
	Tobacco Control Fund	-	436,900,000.00	435,650,000.00	872,550,000.00	-	-	-	-	166,022,000.00	196,042,500.00	362,064,500.00	41
	Health Records and Information Managers Board	-	-	18,000,000.00	18,000,000.00	-	-	-	-	-	4,500,000.00	4,500,000.00	25

Parent Ministry/MDA	Name of the SAGA	Approved Budget Estimates				Funding			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates (Kshs.)	Non-exchange transactions	Exchange transactions	Total	Compensation to Employees	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
State Department For Roads	Engineers Board of Kenya (EBK)	146,500,000.00	261,020,830.00	15,680,000.00	423,200,830.00	54,570,371.00	58,846,246.00	113,416,617.00	94,678,693.00	100,050,094.00	10,362,444.00	205,091,231.00	48
	Kenya National Highways Authority (KENHA)	2,381,746,992.00	997,893,698.00	32,520,694,522.00	35,900,335,212.00	8,028,114,492.00	251,404,941.00	8,279,519,433.00	475,498,980.00	199,788,946.00	5,346,219,243.00	6,021,507,169.00	17
	Kenya Urban Roads Authority (KURA)	1,662,049,238.00	400,408,962.00	8,678,002,269.00	10,740,460,469.00	2,573,666,398.00		2,573,666,398.00	715,296,961.00	120,408,926.00	3,100,448,679.00	3,936,154,566.00	37
	Kenya Engineers Technologist Registration Board (KETRB)	40,689,580.00	22,847,016.00	6,674,904.00	70,211,500.00	6,000,000.00	5,742,210.00	11,742,210.00	723,948.00	14,866,091.00	6,664,915.00	22,254,954.00	32
	Kenya Rural Roads Authority (KERRA)	2,886,794,400.00	3,184,614,941.55	21,065,996,032.65	27,137,405,374.20	1,571,290,000.00	259,032,676.00	1,830,322,676.00	500,971,302.00	303,518,000.00	6,172,500,390.00	6,976,989,692.00	26
State Department for Internal Security and National Administration	National Authority for the Campaign Against Alcohol And Drug Abuse (NACADA)	202,260,000.00	669,005,232.00	-	871,265,232.00	-	-	-	202,260,000.00	191,104,000.00	-	393,364,000.00	45
	National Cohesion and Integration Commission	326,343,408.00	110,903,155.00	73,935,437.00	511,182,000.00	255,591,000.00	-	255,591,000.00	178,413,441.00	46,306,535.00	30,871,023.00	255,590,999.00	50
	PBOs Regulatory Authority	162,587,655.00	47,727,745.00	7,760,200.00	218,075,600.00	118,481,700.00	59,044,578.00	177,526,278.00	119,961,759.00	45,267,462.00	12,297,057.00	177,526,278.00	81
	Private Security Regulatory Authority	133,585,292.00	33,804,251.00	22,093,141.00	189,482,684.00	-	-	-	133,585,292.00	33,804,251.00	22,093,141.00	189,482,684.00	100
Registrar of Political Parties	National Rainbow Coalition Kenya	-	10,329,291.22	-	10,329,291.22	2,582,322.81	-	2,582,322.81	-	2,582,322.81	-	2,582,322.81	25
	Party of Independent Candidate of Kenya	-	1,206,478.48	-	1,206,478.48	301,619.62	-	301,619.62	-	301,619.62	-	301,619.62	25
	Devolution Empowerment Party	-	18,835,934.20	-	18,835,934.20	4,708,983.55	-	4,708,983.55	-	4,708,983.55	-	4,708,983.55	25
	Kenya National Congress	-	2,529,149.39	-	2,529,149.39	632,287.35	-	632,287.35	-	632,287.35	-	632,287.35	25
	Wiper Democratic Party	-	98,657,175.38	-	98,657,175.38	24,664,293.84	-	24,664,293.84	-	24,664,293.84	-	24,664,293.84	25
	Democratic Party of Kenya	-	7,493,923.75	-	7,493,923.75	1,873,480.94	-	1,873,480.94	-	1,873,480.94	-	1,873,480.94	25
	Party of National Unity	-	6,100,256.38	-	6,100,256.38	1,525,064.10	-	1,525,064.10	-	1,525,064.10	-	1,525,064.10	25
	United Democratic Alliance	-	788,551,370.05	-	788,551,370.05	197,137,842.51	-	197,137,842.51	-	197,137,842.51	-	197,137,842.51	25

Parent Ministry/MDA	Name of the SAGA	Approved Budget Estimates				Funding			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates (Kshs)	Non-exchange transactions	Exchange transactions	Total	Compensation to Employees	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Kenya Social Congress	-	1,668,582.60	-	1,668,582.60	417,145.65	-	417,145.65	-	417,145.65	-	417,145.65	25
	Orange Democratic Movement	-	411,215,126.88	-	411,215,126.88	102,803,781.72	-	102,803,781.72	-	102,803,781.72	-	102,803,781.72	25
	Forum for Restoration of Democracy/Kenya	-	35,332,359.11	-	35,332,359.11	8,833,089.78	-	8,833,089.78	-	8,833,089.78	-	8,833,089.78	25
	Progressive Party of Kenya	-	4,308,176.36	-	4,308,176.36	1,077,044.09	-	1,077,044.09	-	1,077,044.09	-	1,077,044.09	25
	Jubilee Party	-	184,615,154.50	-	184,615,154.50	46,153,788.63	-	46,153,788.63	-	46,153,788.63	-	46,153,788.63	25
	Maendeleo Democratic Party	-	794,645.02	-	794,645.02	198,661.26	-	198,661.26	-	198,661.26	-	198,661.26	25
	Kenya African Democratic Union/Oasili	-	7,042,652.37	-	7,042,652.37	1,760,663.09	-	1,760,663.09	-	1,760,663.09	-	1,760,663.09	25
	Communist Party of Kenya	-	654,644.51	-	654,644.51	163,661.13	-	163,661.13	-	163,661.13	-	163,661.13	25
	Kenya African National Union	-	1,436,383.11	-	1,436,383.11	359,095.78	-	359,095.78	-	359,095.78	-	359,095.78	25
	Salina Party	-	32,891,588.19	-	32,891,588.19	8,222,897.05	-	8,222,897.05	-	8,222,897.05	-	8,222,897.05	25
	Chama Cha Uzalendo	-	4,287,491.92	-	4,287,491.92	1,071,872.98	-	1,071,872.98	-	1,071,872.98	-	1,071,872.98	25
	National Agenda Party of Kenya	-	5,349,005.71	-	5,349,005.71	1,337,251.43	-	1,337,251.43	-	1,337,251.43	-	1,337,251.43	25
	People's Empowerment Party	-	3,068,192.51	-	3,068,192.51	767,048.13	-	767,048.13	-	767,048.13	-	767,048.13	25
	People's Democratic Party	-	1,149,024.55	-	1,149,024.55	287,256.14	-	287,256.14	-	287,256.14	-	287,256.14	25
	United Democratic Movement	-	1,085,452.19	-	1,085,452.19	271,363.05	-	271,363.05	-	271,363.05	-	271,363.05	25
	Shirikisho Party	-	36,832,654.32	-	36,832,654.32	9,208,163.58	-	9,208,163.58	-	9,208,163.58	-	9,208,163.58	25
	United Party of Independence Alliance	-	945,394.71	-	945,394.71	236,348.68	-	236,348.68	-	236,348.68	-	236,348.68	25

Parent Ministry/MDA	Name of the SAGA	Approved Budget Estimates				Funding			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates (Kshs.)	Non-exchange transactions	Exchange transactions	Total	Compensation to Employees	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Federal Party of Kenya	-	12,478,287.24	-	12,478,287.24	3,119,571.81	-	3,119,571.81	-	3,119,571.81	-	3,119,571.81	25
	Muungano Party	-	1,714,914.02	-	1,714,914.02	428,728.51	-	428,728.51	-	428,728.51	-	428,728.51	25
	Chama Cha Mashinani	-	9,217,037.35	-	9,217,037.35	2,304,259.34	-	2,304,259.34	-	2,304,259.34	-	2,304,259.34	25
	Ubuntu People's Forum	-	11,092,682.72	-	11,092,682.72	2,773,170.68	-	2,773,170.68	-	2,773,170.68	-	2,773,170.68	25
	Amani National Congress	-	2,724,833.88	-	2,724,833.88	681,208.47	-	681,208.47	-	681,208.47	-	681,208.47	25
	United Democratic Party	-	7,328,032.82	-	7,328,032.82	1,832,008.21	-	1,832,008.21	-	1,832,008.21	-	1,832,008.21	25
	People's Trust Party	-	1,149,944.74	-	1,149,944.74	287,486.19	-	287,486.19	-	287,486.19	-	287,486.19	25
	Maendeleo Chap Chap	-	17,324,094.61	-	17,324,094.61	4,331,023.65	-	4,331,023.65	-	4,331,023.65	-	4,331,023.65	25
	Movement for Democracy and Growth	-	13,360,938.15	-	13,360,938.15	3,340,234.54	-	3,340,234.54	-	3,340,234.54	-	3,340,234.54	25
	Justice and Freedom Party of Kenya	-	378,215.36	-	378,215.36	94,553.84	-	94,553.84	-	94,553.84	-	94,553.84	25
	Grand Dream Development Party	-	637,481.76	-	637,481.76	159,370.44	-	159,370.44	-	159,370.44	-	159,370.44	25
	United Progressive Alliance	-	11,870,373.24	-	11,870,373.24	2,967,593.31	-	2,967,593.31	-	2,967,593.31	-	2,967,593.31	25
	The Service Party	-	14,418,057.37	-	14,418,057.37	3,604,514.34	-	3,604,514.34	-	3,604,514.34	-	3,604,514.34	25
	National Ordinary People Empowerment	-	1,845,282.81	-	1,845,282.81	461,320.70	-	461,320.70	-	461,320.70	-	461,320.70	25
	National Reconstruction Alliance	-	4,636,553.62	-	4,636,553.62	1,159,138.41	-	1,159,138.41	-	1,159,138.41	-	1,159,138.41	25
	Democratic Action Party Kenya	-	43,199,039.69	-	43,199,039.69	10,799,759.92	-	10,799,759.92	-	10,799,759.92	-	10,799,759.92	25
	Chama Cha Kazi	-	8,922,379.71	-	8,922,379.71	2,230,594.93	-	2,230,594.93	-	2,230,594.93	-	2,230,594.93	25
	Tujibebe Wakenya Party	-	10,349,966.74	-	10,349,966.74	2,587,491.69	-	2,587,491.69	-	2,587,491.69	-	2,587,491.69	25
	Kenya Union Party	-	12,988,898.77	-	12,988,898.77	3,247,224.69	-	3,247,224.69	-	3,247,224.69	-	3,247,224.69	25
	Pamoja African Alliance	-	15,695,164.82	-	15,695,164.82	3,923,791.21	-	3,923,791.21	-	3,923,791.21	-	3,923,791.21	25
	Mabandiliko Party of Kenya	-	878,075.90	-	878,075.90	219,518.98	-	219,518.98	-	219,518.98	-	219,518.98	25

Parent Ministry/MDA	Name of the SA/GA	Approved Budget Estimates				Funding			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates (Kshs)	Non-exchange transactions	Exchange transactions	Total	Compensation to Employees	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
State Department for Lands and Physical Planning	Green Thinking Action Party	-	794,639.30	-	794,639.30	198,659.83	-	198,659.83	-	198,659.83	-	198,659.83	25
	Administration (5%)	-	108,915,000.00	-	108,915,000.00	347,287,500.00	-	347,287,500.00	-	347,287,500.00	-	347,287,500.00	319
	Physical Planners Registration Board	-	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-	-
	Land Surveyors Board	-	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-	-
	Valuers Registration Board	-	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-	-	-
State Department of Housing and Urban Development	Affordable Housing Board	183,931,688.00	1,120,472,218.00	3,699,785,225.71	5,004,189,131.71	803,760,171.80	-	803,760,171.80	11,161,372.00	303,551,424.80	489,047,375.00	803,760,171.80	16
State Department for Co-operatives	Sacco Society Regulatory Authority	168,218,032.00	150,033,940.00	72,863,028.00	391,115,000.00	-	350,000,000.00	350,000,000.00	128,511,864.00	154,718,585.00	30,756,543.00	313,986,992.00	80
State Department For The Blue Economy and Fisheries	New Kenya Planters Cooperative Union	83,584,937.00	122,915,063.00	1,000,000,000.00	1,206,500,000.00	1,000,000,000.00	187,286,536.00	1,187,286,536.00	72,949,254.00	169,079,956.00	1,000,000,000.00	1,242,029,210.00	103
	Kenya Marine Fisheries & Research Institute	1,043,000,000.00	571,000,000.00	-	1,614,000,000.00	797,000,000.00	3,200,000.00	800,200,000.00	477,700,000.00	322,500,000.00	-	800,200,000.00	50
	Kenya Fisheries Market Authority	400,000.00	33,900,000.00	-	34,300,000.00	17,100,000.00	-	17,100,000.00	-	17,000,000.00	-	17,000,000.00	50
	Fishe Levy Trust Fund	300,000.00	11,000,000.00	-	11,300,000.00	2,700,000.00	-	2,700,000.00	-	2,700,000.00	-	2,700,000.00	24
	Kenya Fisheries Industries Corporation	1,400,000.00	95,600,000.00	3,500,000.00	100,500,000.00	30,800,000.00	5,800,000.00	36,600,000.00	1,400,000.00	28,600,000.00	6,500,000.00	36,500,000.00	36
State Department for Justice Human Rights and Constitutional Affairs	Kenya Fisheries Service	572,720,000.00	285,500,000.00	-	858,220,000.00	394,100,000.00	70,000,000.00	464,100,000.00	267,200,000.00	87,200,000.00	-	354,400,000.00	41
	Kenya Law Reform Commission	179,334,809.00	147,330,191.00	-	326,665,000.00	81,641,250.00	-	81,641,250.00	44,392,222.00	27,304,288.00	-	71,696,510.00	22
	Asset Recovery Agency	-	240,642,000.00	-	240,642,000.00	60,160,500.00	-	60,160,500.00	-	52,771,915.80	-	52,771,915.80	22
State Department for Public Investments and Assets Management	Privatization Commission	170,138,000.00	9,000,000.00	175,562,000.00	354,700,000.00	175,850,000.00	18,908,049.00	194,758,049.00	67,807,624.00	9,483,280.00	143,027,169.00	220,318,073.00	62
	Kenya Institute Of Supplies Management	87,652,276.00	431,299,517.00	77,156,926.00	596,108,719.00	-	519,534,534.00	519,534,534.00	82,758,390.00	295,837,337.00	75,582,432.00	454,178,159.00	76

Parent Ministry/MDA	Name of the SAGA	Approved Budget Estimates				Funding			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates (Kshs.)	Non-exchange transactions	Exchange transactions	Total	Compensation to Employees	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Public Procurement Regulatory Authority	474,846,321.24	414,663,676.76	7,900,000.00	897,409,998.00	361,204,998.00	64,170,220.00	425,375,218.00	234,596,716.00	101,321,060.00	15,820,086.00	351,737,862.00	39
	Public Procurement Administrative Review Board	-	39,200,000.00	-	39,200,000.00	11,100,000.00	4,811,283.00	15,911,283.00	-	10,607,900.00	-	10,607,900.00	27
	Kenya Institute Of Supplies Examination Board	31,131,208.36	46,119,285.64	18,550,000.00	95,800,494.00	15,000,000.00	42,943,604.00	57,943,604.00	12,761,093.00	20,778,336.00	9,849,227.00	43,388,656.00	45
	State Corporations Appeal Tribunal	3,281,091.00	10,850,905.00	8,098,000.00	22,229,996.00	22,230,000.00	-	22,230,000.00	3,281,091.00	13,531,727.00	8,098,004.00	24,910,822.00	112
State Department for Aviation and AeroSpace Development	Kenya Civil Aviation Authority	3,924,771,589.00	3,240,185,648.00	3,233,779,829.00	10,398,737,066.00	3,144,394,676.00	4,015,899,510.00	7,160,294,186.00	1,575,688,521.00	1,018,270,104.00	798,643,883.39	3,392,602,508.39	33
	Kenya Airports Authority	9,184,746,095.00	487,217,911.00	10,278,712,801.00	19,950,676,807.00	-	11,816,956,799.00	11,816,956,799.00	3,578,392,939.00	67,100,741.00	4,466,168,067.00	8,111,661,747.00	41
TOTAL		232,938,450,476.29	221,356,168,683.53	210,156,927,179.37	664,451,546,339.19	90,189,909,531.87	231,342,419,020.31	317,344,752,436.30	108,090,731,588.55	151,416,548,816.60	91,584,173,806.76	351,091,454,211.91	53

Source: MDAs

ANNEX VI: CAPITAL TRANSFERS TO SAGAs

CAPITAL TRANSFERS TO SAGAs IN FIRST HALF FY 2025/2026													
Parent Ministry	Name of the SAGA	Budget FY 2025/26 (Kshs)			Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		
State Department for Wildlife	Kenya Wildlife Service	1,465,000,000.00	-	-	1,465,000,000.00	-	-	-	-	-	-	-	-
	Wildlife Research and Training Institute	331,000,000.00	-	-	331,000,000.00	82,500,000.00	-	82,500,000.00	-	82,500,000.00	-	82,500,000.00	25
	Wildlife Clubs of Kenya	19,000,000.00	-	-	19,000,000.00	19,000,000.00	-	19,000,000.00	-	9,500,000.00	-	9,500,000.00	50
State Department for Crop Development	1. Agriculture and Food Authority/Sugar Reforms Project	2,470,000,000.00	-	-	2,470,000,000.00	2,235,000,000.00	-	2,235,000,000.00	-	-	-	-	-
	2. Cotton Industry Revitalization Project/BETA	120,000,000.00	-	-	120,000,000.00	-	7,765,560.00	7,765,560.00	-	-	-	-	-
	3. Edible Oil Promotion Project	300,000,000.00	-	-	300,000,000.00	-	15,970,573.00	15,970,573.00	-	-	-	-	-
	4. Kenya Plant Health Inspectorate Service/Horticultural Produce Compliance Enhancement Project	245,000,000.00	-	-	245,000,000.00	-	6,253,737.00	6,253,737.00	-	-	-	-	-
	5. Agricultural Development Corporation	-	-	547,626,683.00	547,626,683.00	-	3,480,000.00	3,480,000.00	-	-	-	-	-
	6. Pyrethrum Processing Company Of Kenya Ltd	35,000,000.00	-	-	35,000,000.00	17,500,000.00	-	17,500,000.00	-	-	-	-	-
State Department for ICT and Innovation	ICT Authority	-	-	5,086,490,187.00	5,086,490,187.00	1,102,886,611.85	338,991,509.34	1,441,878,121.19	-	-	517,434,406.32	517,434,406.32	10
	Konza Technopolis Development Authority	296,704,000.00	-	-	296,704,000.00	148,352,000.00	-	148,352,000.00	100,420,246.00	-	-	100,420,246.00	34
	Kenya Advanced Institute of Science and Technology	2,327,600,410.00	-	-	2,327,600,410.00	1,038,285,493.00	-	1,038,285,493.00	1,024,485,288.00	-	-	1,024,485,288.00	44
State Department for Economic Planning	1. National Council of Population	-	-	70,000,000.00	70,000,000.00	10,000,000.00	-	10,000,000.00	-	-	28,486,080.00	28,486,080.00	41
	2. Kenya National Bureau of Stations	74,760,000.00	-	2,760,548,247.00	2,835,308,247.00	2,760,548,247.00	-	2,760,548,247.00	-	-	2,760,548,247.00	2,760,548,247.00	97
	Kenya Institute for Public Research and Analyses	8,431,902.00	-	-	8,431,902.00	8,431,901.00	-	8,431,901.00	8,431,901.00	-	-	8,431,901.00	100
State Department for Blue Economy and Fisheries	Aquaculture Business Development Programme	-	-	2,331.70	2,331.70	233,080,000.00	-	233,080,000.00	-	-	2,330.80	2,330.80	100
	Kenya Marine & SocioEconomic	-	-	2,400.00	2,400.00	218,640,000.00	-	218,640,000.00	-	-	2,186.40	2,186.40	91

CAPITAL TRANSFERS TO SAGAs IN FIRST HALF FY 2025/2026											
Parent Ministry	Name of the SAGA	Budget FY 2025/26 (Kshs)			Receipts (Kshs)			Expenditure (Kshs)			Absorption Rate
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses	Budget Estimates (Kshs)	Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	
State Department for the Development of the ASALs	National Drought Management Authority	-	-	29,398,864,074.00	29,398,864,074.00	-	-	-	-	26,997,728,147.00	92
	Coast Development Authority	180,000,000.00	-	-	180,000,000.00	90,000,000.00	-	90,000,000.00	-	-	-
	Lake Basin Development Authority	384,500,000.00	-	-	384,500,000.00	121,400,000.00	19,900,000.00	141,300,000.00	-	-	-
	Ewaso Ngiro North Development Authority	389,000,000.00	-	-	389,000,000.00	52,947,862,295.26	-	52,947,862,295.26	-	-	-
	Ewaso Ngiro South Development Authority	45,000,000.00	-	-	45,000,000.00	45,000,000.00	-	45,000,000.00	-	-	-
	Tana River Development Authority	66,000,000.00	-	-	66,000,000.00	33,000,000.00	-	33,000,000.00	-	-	-
	Kerio Vally Development Authority	140,000,000.00	-	-	140,000,000.00	-	-	-	-	-	-
State Department for Transport	1. LAPSET Corridor Development Authority	-	-	605,620,000	605,620,000.00	266,060,000	-	266,060,000.00	-	-	-
	2. Nairobi Metropolitan Area Transport Authority	1,152,244,328	-	-	1,152,244,328.00	576,122,542	-	576,122,542.00	-	-	-
	4. Kenya Ports Authority	19,019,000,000	-	-	19,019,000,000.00	-	-	-	8,519,803,873	-	45
	5. National Transport and Safety Authority	850,000,000	-	-	850,000,000.00	-	850,000,000	850,000,000.00	229,849,644	-	27
State Department for Gender and Affirmative Action	National Government Affirmative Action Fund	-	-	4,000,000,000.00	4,000,000,000.00	2,000,000,000.00	-	2,000,000,000.00	-	1,638,063,318.00	41
	Anti-FCM Board	-	-	9,335,604.00	9,335,604.00	-	-	-	-	-	-
State Department for Public Works	National Construction Authority	151,000,000.00	-	-	151,000,000.00	-	-	-	-	-	-
State Department for Sports	Sports, Arts and Social Development Fund	15,735,000,000.00	-	-	15,735,000,000.00	3,775,884,361.00	-	3,775,884,361.00	-	-	24

CAPITAL TRANSFERS TO SAGAs IN FIRST HALF FY 2025/2026

Parent Ministry	Name of the SAGa	Budget FY 2025/26 (Kshs)			Budget Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		
State Department for Energy	1.GEOTHERMAL DEVELOPMENT COMPANY	2,061,181,747.00	2,180,043,800.00	774,240,530.00	4,965,466,077.00	-	2,258,802,457.36	2,258,802,457.36	1,196,779,257.01	1,525,112,479.37	99,377,754.17	2,821,269,490.55	57
	2.Kenya Electricity Transmission Company Limited (KETRACO)	19,449,303,906	-	-	19,449,303,905.79	1,340,057,255.00	-	1,340,057,255.00	7,661,690,884.92	-	-	7,661,690,884.92	39
	3.RURAL ELECTRIFICATION & RENEWABLE ENERGY CORPORATION	-	4,877,000,000.00	-	4,877,000,000.00	-	1,982,421,264.00	1,982,421,264.00	-	1,982,421,264.00	-	1,982,421,264.00	41
	4.KENYA ELECTRICITY GENERATING COMPANY PLC	12,145,000,000.00	-	-	12,145,000,000.00	5,777,780,000.00	-	5,777,780,000.00	5,777,780,000.00	-	-	5,777,780,000.00	48
	5.Kenya Power Electricity Company	12,784,136,130.00	-	-	12,784,136,130.00	-	-	-	-	-	-	-	-
State Department for Forestry	Kenya Forest Service	800,000,000.00	-	2,005,041,057.00	2,805,041,057.00	1,484,188,005.00	-	1,484,188,005.00	533,323,550.00	-	683,232,958.00	1,216,556,488.00	43
	Kenya Forest Research Institute	122,000,000.00	-	-	122,000,000.00	61,000,000.00	-	61,000,000.00	61,000,000.00	-	-	61,000,000.00	50
State Department for Investment Promotion	Export Processing Zones Authority	1,307,026,000.00	-	-	1,307,026,000.00	650,000,000.00	-	650,000,000.00	140,245,782.40	-	-	140,245,782.40	11
	Special Economic Zones Authority	504,000,000.00	-	-	504,000,000.00	250,000,000.00	-	250,000,000.00	-	47,437,832.00	-	47,437,832.00	9
	Micro Small and Medium Enterprise Authority	-	-	5,338,702,300.00	5,338,702,300.00	-	-	-	-	-	641,512,473.00	641,512,473.00	12
State Department for Micro, Small and Medium Enterprises	Uwezo Fund	-	-	25,000,000.00	25,000,000.00	-	-	-	-	-	25,000,000.00	25,000,000.00	100
	Financial Inclusion Fund	-	-	150,000,000.00	150,000,000.00	-	-	-	-	-	150,000,000.00	150,000,000.00	100
	Kenyatta National Hospital	500,000,000.00	-	-	500,000,000.00	554,617,600.00	-	554,617,600.00	418,330,469.00	-	-	418,330,469.00	84
State Department for Medical Services	Kenya Biowax Institute Limited	100,000,000.00	-	-	100,000,000.00	50,000,000.00	-	50,000,000.00	44,164,644.00	-	-	44,164,644.00	44
	Infrastructure Upgrade Jothth	230,000,000.00	-	-	230,000,000.00	115,000,000.00	-	115,000,000.00	-	-	-	-	-
	Kenya Medical Research Institute	60,000,000.00	-	-	60,000,000.00	60,000,000.00	-	60,000,000.00	60,000,000.00	-	-	60,000,000.00	100
	National Syndemic Disease Control	250,000,000.00	-	-	250,000,000.00	-	-	-	45,190,139.00	-	-	45,190,139.00	18
	Social Health Authority	90,249,320.00	-	-	90,249,320.00	-	-	-	-	-	-	-	-
The National Treasury	1.Kenya Trade Network	263,200,000.00	-	-	263,200,000.00	-	-	-	-	-	12,698,000.00	12,698,000.00	5
	2.Kenya Revenue Authority	2,778,000,000.00	-	-	2,778,000,000.00	2,778,000,000.00	-	2,778,000,000.00	-	234,700,000.00	-	234,700,000.00	8

CAPITAL TRANSFERS TO SAGAs IN FIRST HALF FY 2025/2026

Parent Ministry	Name of the SAGA	Budget FY 2025/26 (Kshs)			Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		
State Department for Water and Sanitation	1. Water Sector Trust Fund	3,431,000,000.00	-	-	3,431,000,000.00	-	-	-	-	-	-	-	-
	2. Kenya Water Institute	100,000,000.00	-	-	100,000,000.00	-	-	-	11,642,840.00	-	-	11,642,840.00	12
	3. Regional centre on Ground-water Resource Education Training & Research	119,000,000.00	-	-	119,000,000.00	-	-	-	-	-	-	-	-
	4. Water Resources Authority	2,035,000,000.00	-	-	2,035,000,000.00	324,260,878.00	-	324,260,878.00	-	-	232,436,324.00	232,436,324.00	11
	5. Athi Water Works Development Agency	3,615,098,785.00	-	-	3,615,098,785.00	-	-	-	-	-	-	-	-
	6. Lake Victoria South Water Work Development Agency	2,477,317,366.00	-	-	2,477,317,366.00	-	-	-	88,550,123.00	-	-	88,550,123.00	4
State Department for Higher Education and Research	Alupe University	284,854,882	-	-	284,854,882.00	20,000,000	10,000,000	30,000,000.00	10,871,040	-	-	10,871,040.00	4
	Bomet University	203,000,000	-	-	203,000,000.00	20,000,000	-	20,000,000.00	43,783,000	-	-	43,782,999.89	22
	Chuka University	783,095,208	-	-	783,095,208.00	-	149,442,044	149,442,044.00	149,442,044	-	-	149,442,044.00	19
	Co-operative University of Kenya	105,000,000	-	-	105,000,000.00	29,722,178	-	29,722,178.00	32,713,912	-	-	32,713,912.00	31
	Dedan Kimathi University of Technology	243,988,781	-	-	243,988,781.00	10,000,000	97,070,440	107,070,439.58	11,192,879	-	-	11,192,878.60	5
	Egerton University	55,000,000	-	112,993,941	167,993,941.00	-	-	-	6,566,833	-	28,491,510	35,058,342.86	21
	Garissa University	132,807,678	-	-	132,807,678.00	63,000,000	-	63,000,000.00	-	-	-	-	-
	Jaramogi Oginga Odinga University of Science & Technology	300,883,474	-	93,800,000	394,683,474.00	198,383,474	-	198,383,474.00	47,104,221	-	-	47,104,221.35	12
	Jomo Kenyatta University of Agriculture & Technology	50,000,000	-	-	50,000,000.00	25,000,000	-	25,000,000.00	25,000,000	-	-	25,000,000.00	50
	Kabarnet University College	40,000,000	-	-	40,000,000.00	20,000,000	-	20,000,000.00	-	-	-	-	-
	Kaimosi Friends University	329,901,646	-	-	329,901,646.00	30,000,000	-	30,000,000.00	42,054,094	-	-	42,054,094.00	13

CAPITAL TRANSFERS TO SAGAs IN FIRST HALF FY 2025/2026

Parent Ministry	Name of the SAGA	Budget FY 2025/26 (Kshs)			Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate	
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses			
	Karatina University	1,760,435,454	-	-	1,760,435,454.39	-	-	201,754,718	201,754,717.65	201,754,718	-	-	201,754,717.65	11
	Kibabii University	66,000,000	-	-	66,000,000.00	33,000,000	-	-	33,000,000.00	66,000,000	-	-	66,000,000.00	100
	Kirinyaga University	20,000,000	-	-	20,000,000.00	-	-	-	-	252,739,799	-	-	252,739,799.00	1,264
	Kisii University	76,483,527	-	-	76,483,527.00	38,241,778	-	-	38,241,778.00	38,241,778	-	-	38,241,778.00	50
	Koitalel University College	80,000,000	-	-	80,000,000.00	80,000,000	-	-	80,000,000.00	80,000,000	-	-	80,000,000.00	100
	Lakipia University	152,622,500	-	-	152,622,500.00	11,500,000	-	-	11,500,000.00	12,709,271	-	-	12,709,271.00	8
	Maasai Mara University	115,900,000	-	-	115,900,000.00	-	-	-	-	6,855,172	-	-	6,855,172.00	6
	Mama Ngina University College	40,000,000	-	-	40,000,000.00	20,000,000	-	-	20,000,000.00	22,194,376	-	-	22,194,376.00	55
	Maseno University	694,579,034	-	-	694,579,034.00	-	-	104,613,231	104,613,231.21	104,613,231	-	-	104,613,231.21	15
	Masinde Muliro University	455,000,000	-	-	455,000,000.00	-	-	-	-	77,187,180	-	-	77,187,180.00	17
	Meru University of Science & Technology	132,000,000	-	-	132,000,000.00	66,000,000	-	-	66,000,000.00	24,642,332	-	-	24,642,331.55	19
	Moi University	6,500,000	-	-	6,500,000.00	6,500,000	-	-	6,500,000.00	6,500,000	-	-	6,500,000.00	100
	Multimedia University of Kenya	55,000,000	-	-	55,000,000.00	27,500,000	-	-	27,500,000.00	-	-	-	-	-
	Muranga University of Technology	99,000,000	-	-	99,000,000.00	49,500,000	-	-	49,500,000.00	155,768,148	-	-	155,768,148.00	157
	Nyandarua University College	500,000	-	-	500,000.00	-	-	-	-	-	-	-	-	-
	Open University of Kenya	235,000,000	-	-	235,000,000.00	117,500,000	-	-	117,500,000.00	147,500,000	-	-	147,500,000.00	63
	Pwani University	307,796,000	-	-	307,796,000.00	6,250,000	-	-	6,250,000.00	13,213,000	-	-	13,213,000.00	4
South Eastern Kenya University	67,177,865	-	-	67,177,865.00	33,588,932	-	-	33,588,932.00	14,286,572	-	-	14,286,572.00	21	
Taita Taveta University	66,000,000	-	3,500,000	69,500,000.00	25,000,000	3,500,000	-	28,500,000.00	2,894,969	-	1,733,470	4,628,439.40	7	
Technical University of Kenya	25,000,000	-	-	25,000,000.00	12,500,000	-	-	12,500,000.00	-	-	-	12,500,000.00	50	

CAPITAL TRANSFERS TO SAGAs IN FIRST HALF FY 2025/2026

Parent Ministry	Name of the SAGA	Budget FY 2025/26 (Kshs)			Budget Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		
	Tharaka University	386,000,000	-	-	386,000,000.00	-	235,047,151	235,047,150.82	-	-	223,117,478	223,117,477.56	58
	Tom Mboya University	75,000,000	-	-	75,000,000.00	37,500,000	-	37,500,000.00	37,500,000	-	-	37,500,000.00	50
	University of Eldoret	541,495,251	-	-	541,495,251.00	200,000,000	17,172,401	217,172,400.62	79,755,487	-	-	79,755,486.70	15
	University of Embu	45,000,000	-	-	45,000,000.00	22,500,000	-	22,500,000.00	14,504,614	-	-	14,504,614.00	32
	University of Kabanga	53,000,000	22,000,000	96,000,000	171,000,000.00	-	-	-	382,655	8,052,569	-	8,435,224.00	5
	University Of Nairobi	457,796,400	-	-	457,796,400.00	27,500,000	-	27,500,000.00	55,950,115	-	-	55,950,114.60	12
State Department of Irrigation	Commission for Universities Education (CUE)	15,963,498	-	-	15,963,498.00	-	-	-	-	-	-	-	-
	National Irrigation Authority	2,616,076,951.00	-	-	2,616,076,951.00	1,512,209,767.31	-	1,512,209,767.31	1,512,209,767.31	-	-	1,512,209,767.31	58
State Department for Cooperatives	New Kenya Coooperative Creameries	-	2,475,000,000.00	2,475,000,000.00	2,475,000,000.00	2,450,000,000.00	-	2,450,000,000.00	-	-	2,450,000,000.00	2,450,000,000.00	99
	New Kenya Planters Cooperative Union	277,938,950.00	-	-	277,938,950.00	277,938,950.00	-	277,938,950.00	172,117,035.00	-	-	172,117,035.00	62
State Department for Public Health and Professional Standard	Construction of Tuition Blocks 0 Kenya Medical Training College	325,000,000.00	-	-	325,000,000.00	-	-	-	162,500,000.00	-	-	162,500,000.00	50
	Equipping of Laboratories & Classrooms 0 Kenya Medical Training College	540,000,000.00	-	-	540,000,000.00	-	-	-	265,000,000.00	-	-	265,000,000.00	49
	Construction of Examination Centre - Kenya Medical Practitioners and Dentists Council	50,000,000.00	-	-	50,000,000.00	-	-	-	25,000,000.00	-	-	25,000,000.00	50
	Snake Anti-venom Processing Plant Facility - Kenya Medical Practitioners and Dentists Council	300,000,000.00	-	-	300,000,000.00	-	-	-	150,000,000.00	-	-	150,000,000.00	50
	National Youth Opportunities Towards Advancement Project (Youth Advancement)	527,000,000.00	-	-	527,000,000.00	-	-	-	-	-	-	-	-
	Employment Promotion Centre (Kabete)	150,000,000.00	-	-	150,000,000.00	-	-	-	-	-	-	-	-
State Department for Labour and Skills Development	Occupational Safety and Health Institute (Phase I)	50,057,230.00	-	-	50,057,230.00	-	-	-	-	-	-	-	-
	Upgrade of Industrial Training Centres	200,000,000.00	-	115,000,000.00	315,000,000.00	-	-	-	-	-	-	-	-

CAPITAL TRANSFERS TO SAGAs IN FIRST HALF FY 2025/2026

Parent Ministry	Name of the SAGA	Budget FY 2025/26 (Kshs)			Budget Estimates (Kshs.)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		
State Department for Technical Vocational Education and Training	Nairobi National Polytechnic	238,540,673.00	-	-	238,540,673.00	-	-	-	-	-	-	-	-
	Meru National Polytechnic	65,586,235.75	-	-	65,586,235.75	-	-	-	-	-	-	-	-
	Kisumu national polytechnic	157,863,400.00	-	-	157,863,400.00	41,044,424.00	331,666,425.00	372,710,849.00	5,346,562.00	-	-	5,346,562.00	3
	Sigalagala National polytechnic	-	78,516,256.00	-	78,516,256.00	-	-	-	-	-	-	-	-
	Bungoma National Polytechnic	-	14,517,870.00	-	14,517,870.00	-	-	-	-	-	-	-	-
	Kiambu National Polytechnic	104,545,396.00	-	-	104,545,396.00	-	-	-	-	-	-	-	-
	Eldoret National Polytechnic	60,500,000.00	-	-	60,500,000.00	-	-	-	-	-	-	-	-
	Mawego National Polytechnic	94,200,000.00	-	-	94,200,000.00	-	-	-	-	-	-	-	-
	Ollessos National Polytechnic	307,000,000.00	-	-	307,000,000.00	-	-	-	-	-	-	-	-
	Kabete National Polytechnic	71,353,374.16	-	-	71,353,374.16	-	4,908,375.00	4,908,375.00	-	4,908,375.00	-	4,908,375.00	7
	Kisiwa National Polytechnic	33,262,973.00	-	-	33,262,973.00	-	-	-	-	-	-	-	-
	Kaiboi National Polytechnic	87,300,000.00	-	-	87,300,000.00	-	-	-	-	-	-	-	-
	Thika Technical Training Institute	153,831,438.00	-	133,156,682.00	286,988,120.00	-	-	-	-	-	-	-	-
	Sikri Technical Training Institute	21,030,000.00	-	-	21,030,000.00	-	-	-	-	-	-	-	-
	Ramogi Institute Of Advanced Technology (RIAT)	96,471,282.00	-	-	96,471,282.00	-	-	-	-	-	-	-	-
	Machakos Technical Institute for the Blind	13,435,672.65	-	-	13,435,672.65	-	-	-	-	-	-	-	-
	Machakos Technical Institute for the Blind	13,435,672.65	-	-	13,435,672.65	-	-	-	-	-	-	-	-
State Department of Livestock	Kenya Animal Genetic Resource Center	72,029,316.00	-	-	72,029,316.00	-	72,029,316.00	72,029,316.00	-	-	-	-	-

CAPITAL TRANSFERS TO SAGAS IN FIRST HALF FY 2025/2026

Parent Ministry	Name of the SAGA	Budget FY 2025/26 (Kshs)			Budget Estimates (Kshs)	Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		
STATE DEPT FOR BROADCASTING AND TELECOMMUNICATIONS	Kenya Tsetse and Trypanomiasis Eradication Council	50,000,000.00	-	-	50,000,000.00	-	-	25,000,000.00	1,000,080	-	6,475,305.00	7,475,385.00	15
	Kenya Institute of Mass Communication	33,672,500.00	-	-	33,672,500.00	16,836,250.00	-	16,836,250.00	-	-	16,789,200.00	16,789,200.00	50
	Kenya Broadcasting Corporation	-	70,105,041.50	-	70,105,041.50	-	-	-	-	-	-	-	-
State Department For Roads	Engineers Board of Kenya (EBK)	22,660,664.00	-	-	22,660,664.00	-	-	-	-	-	-	-	-
	Kenya National Highways Authority (KENHA)	26,253,231,887.00	-	-	26,253,231,887.00	9,385,957,541.00	-	9,385,957,541.00	9,385,957,541.00	-	-	9,385,957,541.00	36
	Kenya Urban Roads Authority (KURA)	12,057,961,156.00	-	-	12,057,961,156.00	4,873,764,387.75	-	4,873,764,387.75	4,873,764,387.75	-	-	4,873,764,387.75	40
State Department for Culture, the Arts and Heritage	Kenya Engineers Technologists Registration Board (KETRB)	55,124,456.00	-	-	55,124,456.00	-	-	-	773,500.00	-	-	773,500.00	1
	Kenya Rural Roads Authority (KERRA)	53,379,773,533.00	-	-	53,379,773,533.00	-	-	-	-	-	-	-	-
	NATIONAL MUSEUMS OF KENYA	-	-	10,000,000.00	10,000,000.00	5,000,000.00	-	-	-	-	-	-	-
State Department For Housing and Urban Development	Affordable Housing Board	81,567,849,969.00	-	-	95,000,200,000.00	68,080,270,145.60	9,645,791.00	68,089,915,936.60	59,471,920,114.60	8,608,350,031.00	-	68,080,270,145.60	72
State Department for Devolution	Council of governors	30,000,000.00	-	-	30,000,000.00	15,000,000.00	-	15,000,000.00	15,000,000.00	-	-	15,000,000.00	50
Ministry of Defense	Kenya Meat Commission	200,000,000.00	-	-	200,000,000.00	50,000,000.00	-	50,000,000.00	17,643,986.00	-	17,643,986.00	35,287,972.00	18
State Department for Petroleum	2.National Oil Corporation of Kenya (NOCK)	308,238,530.00	-	412,364,581.00	720,603,111.00	122,500,000.00	-	122,500,000.00	125,660,249.00	-	140,649,831.00	266,310,080.00	37
State Law	1. Kenya School of Law	50,000,000	-	-	50,000,000.00	25,000,000	-	25,000,000.00	-	-	-	-	-
State Department For Public Service	Kenya School of Government	1,034,405,740	-	-	1,034,405,740.00	-	517,202,870.00	517,202,870.00	517,202,870	-	-	517,202,870.00	50
	NATIONAL YOUTH SERVICE	115,000,000	-	-	115,000,000.00	-	-	-	57,500,000.00	-	-	57,500,000.00	50

CAPITAL TRANSFERS TO SAGAs IN FIRST HALF FY 2025/2026

Parent Ministry	Name of the SAGA	Budget FY 2025/26 (Kshs)			Budget Estimates (Kshs)			Receipts (Kshs)			Expenditure (Kshs)			Total Expenditure	Absorption Rate
		Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses	Budget Estimates (Kshs)			Non-exchange transactions	Exchange transactions	Total	Acquisition of Non-Financial Assets	Acquisition of Financial Assets	Other Expenses		
State Department for Tourism	1. Tourism Promotion Fund	3,126,000,000	-	-	3,126,000,000,000	-	-	3,126,000,000,000	-	3,126,000,000,000	687,723,000,000	-	-	687,723,000,000	22
	Kenya National Trading Corp (KNTC)	114,883,861	125,532,652,000	4,095,000,000	244,511,513,000	46,611,065,000	200,000,000,000	246,611,065,000	46,611,065,000	246,611,065,000	33,273,079,000	45,344,347,000	289,532,000	78,906,958,000	32
State Department for Industry	Export Promotion and Branding Agency	300,183,156	387,133,844,000	33,500,000,000	720,817,000,000	1,113,100,000	176,454,250,000	177,567,350,000	1,113,100,000	177,567,350,000	59,575,884,000	78,892,803,000	7,284,220,000	145,752,907,000	20
	Warehouse Receipt System Council (WRSC)	31,565,417	7,303,583,000	6,502,000,000	45,371,000,000	1,000,000	11,292,750,000	11,293,750,000	1,000,000	11,293,750,000	3,673,386,000	1,789,160,000	1,362,751,000	6,825,297,000	15
	Anti/Counterfeit Authority (ACA)	-	24,100,000,000	-	24,100,000,000	-	-	-	-	-	-	6,065,600,000	-	6,065,600,000	25
	Business Advisory Services (KIE/CPAC)	-	-	19,980,000,000	19,980,000,000	-	-	-	-	-	-	105,000,000	4,877,736,000	4,982,736,000	25
State Department for Aviation and AeroSpace Development	Kenya National Multi Commodities Exchange (KOMEX)	-	-	45,000,000,000	45,000,000,000	-	-	-	-	-	-	-	-	-	-
	Kenya Airports Authority	3,191,334,333	-	-	3,191,334,332,800	-	-	-	-	-	-	970,998,000,000	-	970,998,000,000	30
Total		309,636,799,282.75	213,916,720,530	54,415,522,299.70	385,363,958,785.95	7,310,363,026.58	172,774,412,016.77	180,084,775,043.35	7,310,363,026.58	180,084,775,043.35	108,993,052,862.81	13,649,960,460.26	36,685,237,243.61	159,338,250,566.68	41

Source: MDAs

Annex VII: Trade Payables for MDAs (Over Six Months Period)

Vote CODE	Ministry/ State Department/ Agency	Balance as at 31st December 2025		
		Recurrent (Kshs.)	Development (Kshs.)	Total (Kshs.)
1011	Executive Office of the President - Nairobi Metropolitan Service (NMS)	10,811,136,051	2,256,509,202	13,067,645,253
1011	Executive Office of the President - HQ	197,921,785	3,563,490	201,485,275
1012	Office of the Deputy President	1,400,319,072	-	1,400,319,072
1073	State Department for Public Investments and Assets Management	3,209,748	96,205,021	99,414,769
1016	State Department for Cabinet Affairs	6,901,174	-	6,901,174
1026	State Department for Internal Security & National Administration	1,109,326,503	13,528,255	1,122,854,758
1023	State Department for Correctional Services	5,512,915,717	642,052,406	6,154,968,123
1024	State Department for Immigration and Citizen Services	2,999,055,952	275,360,559	3,274,416,511
1025	National Police Service	6,415,881,622	3,442,497,361	9,858,378,982
1032	State Department for Devolution	603,396,143	2,131,525,171	2,734,921,314
1036	State Department for the ASALs and Regional Development	74,609,545	2,420,544,558	2,495,154,103
1053	State Department for Foreign Affairs	1,855,929,831	-	1,855,929,831
1054	State Department for Diaspora Affairs	211,427,965	-	211,427,965
1064	State Department for Vocational and Technical Training	17,642,369	-	17,642,369
1065	State Department for Higher Education and Research	57,583,839	-	57,583,839
1066	State Department for Basic Education	-	96,186,000	96,186,000
1071	The National Treasury	698,868,821	145,192,193	844,061,014
1072	State Department for Economic Planning	11,853,513	-	11,853,513
1082	State Department for Medical Services	811,828,387	6,736,300,618	7,548,129,005
1083	State Department for Public Health and Professional Standards	132,899,144	-	132,899,144
1092	State Department for Transport	6,107,440,198	41,870,839	6,149,311,037
1093	State Department for Shipping and Maritime Affairs	59,313,391	-	59,313,391
1095	State Department for Public Works	72,938,909	1,524,727,654	1,597,666,563
1094	State Department for Housing & Urban Development	822,704,437	456,643,916	1,279,348,353
1109	State Department for Water & Sanitation	-	536,811,797	536,811,797
1332	State Department for Forestry	1,093,540	-	1,093,540
1331	State Department for Environment & Climate Change	82,971,412	596,846,041	679,817,453
1112	State Department for Lands and Physical Planning	21,269,173	426,951,956	448,221,129
1122	State Department for Information Communication Technology & Digital Economy	15,307,369	652,541,800	667,849,170
1123	State Department for Broadcasting & Telecommunications	898,878,062	-	898,878,062
1132	State Department for Sports	298,197,730	386,222,500	684,420,230
1134	State Department for Culture, The Arts and Heritage	58,977,401	-	58,977,401

Vote CODE	Ministry/ State Department/ Agency	Balance as at 31st December 2025		
		Recurrent (Kshs.)	Development (Kshs.)	Total (Kshs.)
1162	State Department for Livestock Development	54,800,073	33,881,320	88,681,393
1169	State Department for Agriculture	3,542,740,518	6,024,937,102	9,567,677,621
1166	State Department for the Blue Economy and Fisheries	71,570,505	261,741,568	333,312,074
1173	State Department for Cooperatives	38,438,206	-	38,438,206
1174	State Department for Trade	96,164,930	-	96,164,930
1175	State Department for Industry	37,774,900	-	37,774,900
1176	State Department for Micro, Small and Medium Enterprises Development	63,101,423	-	63,101,423
1177	State Department for Investment Promotion	19,954,965	12,413,754	32,368,719
1184	State Department for Labour and Skills Development	35,877,832	58,144,428	94,022,260
1185	State Department for Social Protection and Senior Citizens Affairs	64,999,724	-	64,999,724
1192	State Department for Mining	40,291,049	30,803,040	71,094,089
1193	State Department for Petroleum	14,042,756	13,406,420	27,449,176
1202	State Department for Tourism	58,261,090	2,216,408	60,477,499
1203	State Department for Wildlife	1,478,641,134	265,748,141	1,744,389,276
1213	State Department for Public Service - NYS	14,274,312,957	-	14,274,312,957
1213	State Department for Public Service - HQ	199,497,447	7,867,466	207,364,913
1212	State Department for Gender and Affirmative Action	29,488,529	1,638,138	31,126,667
1135	State Department for Youth Affairs and Creative Economy	19,048,861	5,368,242	24,417,103
1221	State Department for East African Community	84,601,291	-	84,601,291
1252	State Law Office and Department of Justice	75,734,979	1,499,200	77,234,179
1261	The Judiciary	9,155,957	581,706,344	590,862,301
1291	Office of the Director of Public Prosecutions	174,220	-	174,220
1311	Office of the Registrar of Political Parties	398,153	-	398,153
2011	Kenya National Commission on Human Rights	2,159,154	-	2,159,154
2021	National Land Commission	1,845,374,634	8,035,550	1,853,410,184
2031	Independent Electoral and Boundaries Commission	4,928,931,756	-	4,928,931,756
2041	Parliamentary Service Commission	66,033,753	-	66,033,753
2042	National Assembly	739,150	-	739,150
2043	Parliamentary Joint Services	340,082,822	566,405,860	906,488,682
2061	Commission of Revenue Allocation	13,647,464	-	13,647,464
2121	Controller of Budget	4,418,567	-	4,418,567
2131	Commission of Administrative Justice	1,127,555	-	1,127,555
GRAND TOTAL		68,883,385,155	30,757,894,319	99,641,279,474

Source: National Treasury and MDAs

Annex VIII: Trade Payables for State Corporations/ State Owned Enterprises/ SAGAs (Over Six Months Period)

Trade payables over a six-month period as of 31st December 2025			
State Owned Enterprises/ SAGAs	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total (Kshs.)
Ministry of Agriculture and Livestock Development			
Agriculture and Food Authority	1,413,823,124	-	1,413,823,124
Bukura Agricultural College	88,941,969	-	88,941,969
Kenya Agricultural and Livestock Research Organisation	323,256,230	-	323,256,230
Kenya Animal Genetic Resource Centre	79,396,845	-	79,396,845
Kenya Dairy Board	4,554,959	-	4,554,959
Kenya Leather Development Council	112,028,122	-	112,028,122
Kenya Tsetse and Trypanosomiasis Eradication Council	-	-	-
Pest Control Products Board	6,785,179	-	6,785,179
Tea Board of Kenya	51,088,307	-	51,088,307
Kenya Sugar Research and Training Institute	319,685	-	319,685
Sub-Total	2,080,194,420	-	2,080,194,420
Ministry of Defense			
Kenya Shipyards Limited	2,341,590,039	-	2,341,590,039
National Defence University-Kenya	4,031,776	-	4,031,776
Sub-Total	2,345,621,815	-	2,345,621,815
Ministry of East African Community (EAC), the ASALS and Regional Development			
Ewaso Ng'iro South Development Authority	238,817,656	-	238,817,656
Ewaso Ng'iro North Development Authority	876,501,995	-	876,501,995
Kerio Valley Development Authority	153,698,400	-	153,698,400
Lake Basin Development Authority	4,890,468,256	-	4,890,468,256
National Drought Management Authority	14,133,207	-	14,133,207
Tana and Athi Rivers Development Authority	157,325,691	-	157,325,691
Sub-Total	6,330,945,205	-	6,330,945,205
Ministry of Education			
Allupe University	14,794,811	-	14,794,811
Cooperative University of Kenya	81,408,091	-	81,408,091
Egerton University	9,590,937,989	-	9,590,937,989
Garissa University	129,933,375	-	129,933,375
Jaramogi Oginga Odinga University of Science & Technology	692,608,276	-	692,608,276
Jomo Kenyatta University of Agriculture and Technology	10,380,222,482	-	10,380,222,482
Kaimosi Friends University	26,797,682	-	26,797,682
Karatina University	45,761,061	-	45,761,061
Kenya Institute of Special Education	3,971,266	-	3,971,266
Kenya National Examinations Council	4,409,917,855	-	4,409,917,855
Kenya Universities and Colleges Central Placement Service	771,960	-	771,960
Kenyatta University	14,317,284,760	-	14,317,284,760
Kibabii University	535,902,462	-	535,902,462

Trade payables over a six-month period as of 31st December 2025

State Owned Enterprises/ SAGAs	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total (Kshs.)
Kisii University	920,077,539	-	920,077,539
Laikipia University	420,310,143	-	420,310,143
Maasai Mara University	910,532,892	-	910,532,892
Machakos University	-	-	-
Meru University of Science & Technology	120,291,484	-	120,291,484
Moi University	10,177,584,259	-	10,177,584,259
Multimedia University of Kenya	1,753,285,989	-	1,753,285,989
Muranga University of Technology	887,078,114	-	887,078,114
Taita Taveta University	119,118,873	-	119,118,873
Technical and Vocational Education and Training Authority	-	-	-
Technical University of Kenya	10,077,344,809	-	10,077,344,809
Tharaka University	-	-	0,000
Tom Mboya University	1,029,685,417	-	1,029,685,417
TVET Curriculum Development, Assessment and Certification Council	55,350,306	-	55,350,306
University of Kabanga	517,221,994	-	517,221,994
University of Nairobi	15,957,093,523	-	15,957,093,523
Kenya National Qualifications Authority	-	-	-
Eldoret National Polytechnic	159,456,802	-	159,456,802
Kisumu National Polytechnic	91,763,879	-	91,763,879
Kenya Education Management Institute	5,908,559	-	5,908,559
Sigalagala National Polytechnic	33,245,356	-	33,245,356
Kenya Technical Trainers College	13,607,152	-	13,607,152
Meru National Polytechnic	6,582,355	-	6,582,355
Kenya Coast National Polytechnic	-	-	-
Kaiboi National Polytechnic	-	-	-
Kabarnet University College	42,434,778	-	42,434,778
Sub-Total	83,528,286,292	-	83,528,286,292
Ministry of Energy and Petroleum			
Energy & Petroleum Regulatory Authority	-	-	-
Rural Electrification and Renewable Energy Corporation	13,224,921,499	-	13,224,921,499.01
Nuclear Power and Energy Agency	223,695,354	-	223,695,354
Sub-Total	13,448,616,853	-	13,448,616,853
Ministry of Environment, Climate Change and Forestry			
Kenya Forest Service	1,031,749,366	-	1,031,749,366
Kenya Forestry Research Institute	182,221,845	-	182,221,845
Sub-Total	1,213,971,210	-	1,213,971,210
Ministry of Health			
Kenya Medical Research Institute	597,000,000	1,450,000,000	2,047,000,000
Kenya Medical Supplies Authority	3,159,129,606	-	3,159,129,606
Kenya Medical Training College	489,428,817	-	489,428,817
Kenyatta National Hospital	5,580,811,867	-	5,580,811,867
Kenyatta University Teaching and Referral Hospital	3,437,974,979	-	3,437,974,979
Moi Teaching and Referral Hospital	1,512,308,841	-	1,512,308,841

Trade payables over a six-month period as of 31st December 2025

State Owned Enterprises/ SAGAs	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total (Kshs.)
Nursing Council of Kenya		-	
Kenya Health Professions Oversight Authority (KHPOA)	-	-	-
Social Health Authority (SHA)	41,507,324,348	-	41,507,324,348
Mwai Kibaki Referral Hospital	80,418,569	-	80,418,569
Sub-Total	56,364,397,028	1,450,000,000	57,814,397,028
Ministry of Trade, Investments and Industry			
Anti-Counterfeit Authority	-	-	-
Export Processing Zones Authority	70,659,224	9,916,931	80,576,155
Kenya Accreditation Service	15,375,373	-	15,375,373
Kenya Industrial Property Institute	116,000	-	116,000
Sub-Total	86,150,597	9,916,931	96,067,528
Ministry of Information, Communications and the Digital Economy			
Information & Communication Technology Authority	-	-	-
Kenya Yearbook Editorial Board	38,301,950		38,301,950
Media Council of Kenya	-	-	-
Sub-Total	38,301,950	-	38,301,950
Ministry of Interior and National Administration			
National Authority for Campaign Against Alcohol & Drug Abuse	6,216,220	-	6,216,220
NGOs Co-ordination Board	4,852,416	-	4,852,416
Sub-Total	11,068,636	-	11,068,636
Ministry of Labour and Social Protection			
National Industrial Training Authority	827,834,819	-	827,834,819
Sub-Total	827,834,819	-	827,834,819
Ministry of Lands, Public Works, Housing and Urban Development			
National Construction Authority	498,903,436	-	498,903,436
Sub-Total	498,903,436	-	498,903,436
Ministry of Mining, Blue Economy and Maritime Affairs			
Bandari Maritime Academy	24,547,242	-	24,547,242
Sub-Total	24,547,242	-	24,547,242
Ministry of Public Service, Human Capital Development and Special Programmes			
Kenya School of Government	1,324,223,072	-	1,324,223,072
Human Resource Management Professional Examination Board	5,314,245	-	5,314,245
Sub-Total	1,329,537,317	-	1,329,537,317
Ministry of Youth Affairs, Creative Economy and Sports			
Anti-Doping Agency of Kenya	48,284,389	-	48,284,389
Kenya Film Classification Board	10,458,456	-	10,458,456
Sports Kenya	373,089,627	-	373,089,627
Sub-Total	431,832,472	-	431,832,472
Ministry of Tourism and Wildlife			
Kenya Tourism Board	225,638,597	-	225,638,597
Kenya Utalii College	301,623,354	-	301,623,354
Kenya Wildlife Service	1,807,480,810	-	1,807,480,810
Tourism Fund	1,243,522,399	-	1,243,522,399
Tourism Regulatory Authority	12,795,923	-	12,795,923

Trade payables over a six-month period as of 31st December 2025			
State Owned Enterprises/ SAGAs	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total (Kshs.)
Sub-Total	3,591,061,083	-	3,591,061,083
Ministry of Roads and Transport			
Kenya Civil Aviation Authority	310,669,766	-	310,669,766
Kenya National Highways Authority	50,070,849,804	6,358,189,631	56,429,039,435
Kenya Roads Board	-	-	-
Kenya Rural Roads Authority	24,624,487,837	3,910,559,836	28,535,047,673
Kenya Urban Roads Authority	4,698,151,739	216,631,913	4,914,783,652
National Transport and Safety Authority	-	-	-
Nairobi Metropolitan Area Transport Authority	1,363,721,469	1,783,681,132	3,147,402,601
Sub-Total	81,067,880,615	12,269,062,512	93,336,943,126
Ministry of Water, Sanitation and Irrigation			
Athi Water Works Development Agency	3,994,723,524	-	3,994,723,524
Kenya Water Institute	962,368,425	-	962,368,425
Lake Victoria North Water Works Development Agency	133,891,467	-	133,891,467
National Irrigation Authority	364,747,884	-	364,747,884
Tana Water Works Development Agency	833,440,689	-	833,440,689
Tanathi Water Works Development Agency	5,601,804,102	-	5,601,804,102
Water Resources Authority	2,621,892,061	-	2,621,892,061
North Rift Valley Water Works Development Agency	88,564,196	-	88,564,196
Regional Center on Ground Water Resources, Education, Training and Research	51,153,135	-	51,153,135
Sub-Total	14,652,585,483	-	14,652,585,483
Office of the Attorney General			
Council for Legal Education	2,539,490	-	2,539,490
Kenya School of Law	31,252,393	-	31,252,393
National Council for Law Reporting	16,284,429	-	16,284,429
Sub-Total	50,076,312	-	50,076,312
The National Treasury			
Agricultural Development Corporation	1,526,215,491	-	1,526,215,491
Bomas of Kenya	335,669,492	-	335,669,492
Capital Markets Authority	37,273,030	-	37,273,030
Kenya Electricity Transmission Company	21,203,260,248	-	21,203,260,248
Kenya Revenue Authority	5,165,073,953	-	5,165,073,953
Kenya Seed Company	2,673,193,044	-	2,673,193,044
Jomo Kenyatta Foundation	462,614,044	-	462,614,044
Kenya Broadcasting Corporation	6,548,025,864	-	6,548,025,864
Kenya Literature Bureau	1,105,593,179	-	1,105,593,179
Kenya Meat Commission	1,329,333,061	-	1,329,333,061
Kenya National Shipping Line	35,812,788	-	35,812,788
Kenya Pipeline Company	701,233,962	-	701,233,962
Kenya Power and Lighting Company	17,766,605,622	-	17,766,605,622
Kenya Railways Corporation	8,980,881,516	-	8,980,881,516
National Cereals and Produce Board	270,010,673	-	270,010,673
National Oil Corporation of Kenya	4,580,076,632	1,030,331,668	5,610,408,300
Numerical Machining Complex	41,902,249	-	41,902,249

Trade payables over a six-month period as of 31st December 2025			
State Owned Enterprises/ SAGAs	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total (Kshs.)
Nyayo Tea Zones Development Corporation	648,067,606	-	648,067,606
Postal Corporation of Kenya	7,577,407,433	-	7,577,407,433
School Equipment Production Unit	15,926,849	-	15,926,849
National Mining Corporation	14,880,000	-	14,880,000
Golf Hotel	55,224,963	-	55,224,963
Pyrethrum Processing Company of Kenya Ltd	2,711,778,171	-	3,538,762,277
Kenya Development Corporation	806,796,544	-	806,796,544
Kenya Institute of Supplies Examination Board	24,903,651	-	24,903,651
Kenya National Entrepreneur Savings Trusts	-	-	-
Sub-Total	84,617,760,064	1,030,331,668	86,475,075,838
Ministry of Cooperatives and Micro, Small & Medium Enterprises (MSME) Development			
Micro and Small Enterprise Authority	622,261,521	-	622,261,521
SACCO Societies Regulatory Authority	20,918,525	-	20,918,525
Sub-Total	643,180,046	-	643,180,046
Ministry of Gender, Culture and Children Services			
Kenya Cultural Centre	16,609,873	-	16,609,873
National Council for Children Services	-	-	-
National Museums of Kenya	1,172,702	-	1,172,702
Women Enterprise Fund	54,678,038	-	54,678,038
Sub-Total	72,460,613	-	72,460,613
Grant Total			368,841,508,725

Source: National Treasury and MDAs

Annex IX: MDAs Development Expenditure by Sector

DEVELOPMENT						
Sector	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Ex-chequer Issue to Net Es-timates	% of Expen-diture to Gross Estimates
Agriculture, Rural and Urban Development	47,998,091,244	41,459,091,244	21,921,309,213	25,767,883,986	53	54
Energy, Infrastructure and ICT	380,441,377,993	130,796,376,737	38,974,212,298	128,784,877,479	30	34
General Economics and Commercial Affairs (GECA)	21,601,532,512	15,994,972,512	5,501,836,479	7,372,099,462	34	34
Health	27,497,260,367	18,776,260,367	4,780,560,201	4,942,034,328	25	18
Education	29,779,745,358	23,703,045,358	8,173,405,571	9,965,157,886	34	33
Governance, Justice, Law and Order (GJLOS)	18,923,871,554	8,906,810,027	4,315,516,209	12,477,280,236	48	66
Public Administration and International Relations	126,825,146,111	116,981,041,733	43,378,079,416	51,910,690,160	37	41
National Security	4,934,000,000	1,000,000,000	100,000,000	825,711,711	10	17
Social Protection, Culture and Recreation	24,849,090,839	7,658,090,839	2,469,826,123	11,938,669,431	32	48
Environment Protection, Water and Natural Resources	61,987,548,100	41,824,148,100	15,428,489,376	22,937,183,084	37	37
Total	744,837,664,078	407,099,836,917	145,043,234,886	276,921,587,763	36	37

Source: National Budget Documents FY 2025/26 and MDAs

Annex X: MDAs Recurrent Expenditure by Sector

RECURRENT						
Sector	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	34,409,722,706	17,667,622,706	8,835,425,586	15,502,143,784	50	45
Energy, Infrastructure and ICT	154,186,431,957	16,249,362,757	7,280,335,853	47,585,799,599	45	31
General Economics and Commercial Affairs (GECA)	36,558,331,672	20,256,031,672	9,025,840,473	11,455,211,716	45	31
Health	110,608,271,141	74,778,291,141	40,902,762,284	41,240,556,382	55	37
Education	673,286,454,351	601,033,473,673	348,569,237,240	356,027,891,602	58	53
Governance, Justice, Law and Order (GJLOS)	264,118,468,630	260,434,645,057	133,286,545,775	139,196,790,288	51	53
Public Administration and International Relations	194,678,024,370	174,464,885,844	95,245,498,434	103,471,819,142	55	53
National Security	248,836,176,740	241,008,876,740	126,470,857,993	133,900,859,872	52	54
Social Protection, Culture and Recreation	54,145,292,150	49,842,492,150	32,883,224,285	34,018,750,464	66	63
Environment Protection, Water and Natural Resources	33,879,140,645	14,714,240,645	6,689,706,574	17,339,431,135	45	51
Total	1,804,706,314,362	1,470,449,922,385	809,189,434,497	899,739,253,985	55	50

Source: National Budget Documents FY 2025/26 and MDAs

Annex XI: MDAs Expenditure by Sector

MINISTERIAL BUDGET PERFORMANCE BY SECTOR						
Sector	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Ex-chequer Issue to Net Estimates	% of Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	82,407,813,950	59,126,713,950	30,756,734,799	41,270,027,770	52	50
Energy, Infrastructure and ICT	534,627,809,950	147,045,739,494	46,254,548,150	176,370,677,078	31	33
General Economics and Commercial Affairs (GECA)	58,159,864,184	36,251,004,184	14,527,676,952	18,827,311,178	40	32
Health	138,105,531,508	93,554,551,508	45,683,322,485	46,182,590,710	49	33
Education	703,066,199,709	624,736,519,031	356,742,642,811	365,993,049,488	57	52
Governance, Justice, Law and Order (GJLOS)	283,042,340,184	269,341,455,084	137,602,061,984	151,674,070,524	51	54
Public Administration and International Relations (PAIR)	321,503,170,481	291,445,927,577	138,623,577,851	155,382,509,302	48	48
National Security	253,770,176,740	242,008,876,740	126,570,857,993	134,726,571,583	52	53
Social Protection, Culture and Recreation	78,994,382,989	57,500,582,989	35,353,050,408	45,957,419,896	61	58
Environment Protection, Water and Natural Resources	95,866,688,745	56,538,388,745	22,118,195,950	40,276,614,220	39	42
MDAs Total	2,549,543,978,440	1,877,549,759,302	954,232,669,382	1,176,660,841,748	51	46

Source: National Budget Documents FY 2025/26 and MDAs

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