

*12.1.1m. Speaker  
By approval for  
Tabled by "CMA  
31/3/26"*




*Approved  
SNA  
31/3/26.*

**REPUBLIC OF KENYA  
THE NATIONAL ASSEMBLY**

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

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**REPORT ON THE SUPPLEMENTARY ESTIMATES I FOR FY 2025/26**

 <b>THE NATIONAL ASSEMBLY PAPERS LAID</b>	
DATE: <b>31 MAR 2026</b>	
DAY: <b>TUE</b>	
TABLED BY:	HON SAMUEL ATANGI (CHAIRPERSON)
CLERK-AT THE-TABLE:	V. WAMBUI



**Parliamentary Budget Office  
Parliament Buildings  
NAIROBI**

**April, 2026**

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## LIST OF ACRONYMS & ABBREVIATIONS

AIA	Appropriations-in-Aid
BETA	Bottom Up, Economic and Transformation Agenda
CIDCs	Constituency Industrial Development Centers
e-GP	Electronic Government Procurement
PFM	Public Finance Management
GDP	Gross Domestic Product
ICT	Information, Communication, and Technology
IFMIS	Integrated Financial Management Information System
KAGRC	Kenya Animal Genetic Resource Center
KALRO	Kenya Agricultural and Livestock Research Organization
KEVEVAPI	Kenya Veterinary Vaccines Production Institute
KCC	Kenya Co-operative Creameries
KCGS	Kenya Coast Guard Service
KSEIP	Kenya Social and Economic Inclusion Programme
MDAs	Ministries, Departments, and Agencies
MSMEs	Micro, Small, and Medium Enterprises
MTP	Medium Term Plan
NYOTA	National Youth Opportunities Towards Advancement
OAG	Office of the Auditor General
PPPs	Public-Private Partnerships
PSC	Parliamentary Service Commission
REREC	Rural Electrification and Renewable Energy Corporation
SAGAs	Semi-Autonomous Government Agencies
SHA	Social Health Authority
VAT	Value Added Tax

## **FOREWORD BY THE CHAIRPERSON**

The Supplementary Estimates I for FY 2025/26 were prepared in accordance with Article 223 of the Constitution, Section 44 of the Public Finance Management Act, Cap.412A and Standing Order 243 of the National Assembly. These provisions allow the Executive to incur expenditure not previously approved by Parliament where unforeseen and urgent needs arise.

The Supplementary Estimates sought to secure parliamentary approval for expenditures incurred under Article 223 of the Constitution and also provide an opportunity to reallocate and realign budgetary provisions to reflect emerging priorities, thereby enhancing the budget's responsiveness and effectiveness in addressing emerging priorities.

These revisions are aimed at providing additional resources to address shortfalls in personnel emoluments, operations, and maintenance; cater for unforeseen expenditures arising from enhanced security operations, climate-related shocks, and other emerging priorities; and accommodate revisions to Appropriations-in-Aid (AIA) as well as adjustments to disbursements for donor-funded programmes.

The revised estimates propose additional allocations to key sectors including Kshs. 43.5 billion for the education sector, Kshs. 23 billion for the roads sector, Kshs. 15 billion for railway development, Kshs. 17.8 billion for agriculture and food security, Kshs. 16 billion for the health sector, and Kshs. 50 billion for defence, intelligence, and national security agencies, among others.

## **REVIEW OF SUPPLEMENTARY ESTIMATES I**

The Supplementary Estimates I for FY 2025/26 were submitted to the National Assembly on Tuesday, March 3<sup>rd</sup>, 2026, pursuant to Article 223 of the Constitution and Section 44 of the Public Finance Management Act, Cap. 412A. The Estimates were committed to the Departmental Committees and the Budget and Appropriations Committee for consideration and reporting to the House.

As part of the review process, the Departmental Committees held extensive consultative meetings with the respective Ministries, Departments, and Agencies (MDAs) within their purview. These engagements provided a platform for the MDAs to present and justify the proposed expenditure revisions, including their rationale.

Equally, they undertook a thorough examination of expenditures incurred under Article 223 of the Constitution, requiring the affected institutions to submit supporting documentation and explanations to demonstrate whether such expenditures were necessitated by unforeseen and urgent needs.

The Budget and Appropriations Committee held consultations with the Departmental Committees to gain a comprehensive understanding of the drivers of the proposed changes in the Supplementary Estimates. These engagements enabled the Committee to consolidate sector-specific insights, assess the justification for reallocations and additional funding requests, and ensure that the proposed adjustments were fiscally prudent, compliant with the legal framework and aligned with national development priorities.

In accordance with Article 201 of the Constitution, which emphasizes the importance of public participation in financial matters, the Committee invited members of the public to submit memoranda highlighting key concerns related to the Supplementary Estimates. This initiative provided an avenue for citizens and stakeholders to submit their views, thereby enhancing transparency and inclusivity in the budgetary process.

The Committee also held deliberations with the Parliamentary Service Commission and the Office of the Auditor-General, two key entities under its oversight. These engagements focused on examining the progress made in budget implementation, assessing the justification for any reallocations, and reviewing additional funding requests. Through these discussions, the Committee was able to ensure alignment with approved priorities and verify that any proposed adjustments were necessary and well-justified.

The Committee further held consultations with the National Treasury. The discussions focused on macroeconomic and fiscal developments that could impact the implementation of the budget, including revenue performance and outlook, expenditure performance, exchequer releases to key programmes, financing strategies and associated fiscal risks.

The meeting also provided a platform to deliberate on and agree upon mechanisms for addressing key concerns raised by the Departmental Committees and other stakeholders, ensuring that the supplementary budget adjustments are responsive, well-coordinated and aligned with national development objectives.


**ACKNOWLEDGEMENT**

On behalf of the Members of the Committee, I wish to convey sincere appreciation to the Office of the Speaker of the National Assembly for the strategic guidance provided throughout the process, and to the Office of the Clerk of the National Assembly for the administrative and procedural support that greatly facilitated the Committee in the realization of its mandate.

The Committee further expresses gratitude to the Departmental Committees for their submissions of sectoral supplementary expenditure reports, which were invaluable in preparation of this report. Finally, the Committee appreciates the support of the Parliamentary Budget Office and the Directorate of Departmental Committees in reviewing the Supplementary Estimates and finalizing this report.

It is therefore my distinct privilege to present the Report on the Supplementary Estimates I for the Financial Year 2025/26 to this August House and to recommend it for adoption.

**SIGNED**


.....  


**HON. SAMUEL ATANDI, CBS, M.P.**

**CHAIRPERSON, THE BUDGET AND APPROPRIATIONS COMMITTEE**

.....  


**DATE**

 <b>THE NATIONAL ASSEMBLY PAPERS LAID</b>	
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## **I. PREFACE**

### **I.1 Establishment and Mandate of the Committee**

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

### **I.2 Membership of the Committee**

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

#### **CHAIRPERSON**

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

#### **VICE CHAIRPERSON**

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

Hon. Busia, Ruth Adhiambo Odinga, M.P.  
Kisumu County  
ODM PARTY

Sergon, Florence Jematiah, M.P.  
Baringo County  
UDA PARTY

Hon. Abdirahman Mohamed Abdi, M.P.  
Lafey Constituency  
Jubilee Party

Hon. Kagiri, Jane Wangechi, OGW, M.P.  
Laikipia County  
UDA Party

Hon. Kitilai, Ole Ntutu, M.P.  
Narok South  
Independent

Hon. Mokaya, Nyakundi Japheth, M.P.  
Kitutu Chache North Constituency  
UDA PARTY

Hon. Mutuse, Eckomas Mwengi, OGW, M.P.  
Kibwezi West Constituency  
MCC Party

### **1.3 Committee Secretariat**

3. The Committee Secretariat comprises the following:

Mr. Danson Kachumbo

#### **Senior Fiscal Analyst/ Lead Clerk**

Mr. Ringine Mutwiri  
Fiscal Analyst/ Clerk Assistant

Mr. Moses Mwariri  
Legal Counsel

Ms. Mercy Mayende  
Media Relations

Mr. Simon Ouko  
Serjeant-at-arms

Mr. Muchiri Mwangi  
Audio Officer

Mr. Jared Amara  
Office Assistant

## MEMBERS

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

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

Hon. Mulu, Makali, PhD, CBS, M.P.  
Kitui Central Constituency  
WDM – Kenya

Hon. Ochieng, David Ouma, M.P.  
Ugenya Constituency  
MDG PARTY

Hon. Lekuton, Joseph, M.P.  
Laisamis Constituency  
UDM PARTY

Hon. Lesuuda, Josephine Naisula, OGW, M.P.  
Samburu West Constituency  
KANU PARTY

Hon. Ongili, Babu Owino Paul, M.P.  
Embakasi East Constituency  
ODM PARTY

Hon. Robi, Mathias Nyamabe, M.P.  
Kuria West Constituency  
UDA PARTY

Hon. Mwirigi, John Paul, M.P.  
Igembe South Constituency  
UDA PARTY

Hon. Muchira, Michael Mwangi, M.P.  
OI Jorok Constituency  
UDA PARTY

Hon. (Dr.) Gogo, Lilian Achieng, M.P.  
Rangwe Constituency  
ODM Party

Hon. Wangaya, Christopher Aseka, M.P.  
Khwisero Constituency  
ODM PARTY

Hon. Wanjiku, John Njuguna, M.P.  
Kiambaa Constituency  
UDA PARTY

Hon. Mwakuwona, Danson Mwashako, M.P.  
Wundanyi Constituency  
WDM – Kenya

Hon. Guyo, Ali Wario, M.P.  
Garsen Constituency  
ODM PARTY

Hon. Masara, Peter Francis, M.P.  
Suna West Constituency  
ODM PARTY

Hon. Dr. Edwin Mugo Gichuki  
Mathioya Constituency  
UDA PARTY

Hon. Murumba, John Chikati, PhD, M.P.  
Tongaren Constituency  
FORD-Kenya

#### **I.4 Technical Support to the Committee**

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

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

Mr. Robert Nyaga  
**Senior Deputy Director**

Mr. Fredrick Muthengi  
**Deputy Director**

Dr. Evans Kiganda  
Principal Fiscal Analyst

Dr. Abel Nyagwachi  
Senior Fiscal Analyst

Ms. Julie Mwithiga  
Senior Fiscal Analyst

Ms. Millicent Makina  
Senior Fiscal Analyst

Mr. Onyango Adera  
Fiscal Analyst II

Mr. Kioko Kiminza  
Fiscal Analyst II

FA. Loice Olesia  
Fiscal Analyst II

Mr. Solomon Alubala  
Fiscal Analyst III

Ms. Winnie Emily Akinyi  
Fiscal Analyst II

## **2. OVERVIEW OF SUPPLEMENTARY ESTIMATES I FOR FY 2025/26**

### **2.1 Macroeconomic Environment**

1. The Supplementary Estimates I for the Financial Year 2025/26 were submitted to the National Assembly on 3<sup>rd</sup> March 2025, in accordance with Article 223 of the Constitution, Section 44 of the Public Finance Management Act, Cap.412A and Standing Order 243 of the National Assembly. Subsequently, the Estimates were referred to the relevant Departmental Committees and the Budget and Appropriations Committee for consideration and subsequent reporting to the House.
2. These Estimates have been prepared in an environment of macroeconomic stability underpinned by favourable weather conditions, easing energy costs, and improving revenue performance alongside new financing mechanisms such as privatization and securitization. These conditions have supported improved agricultural production, increased infrastructure investments, and stabilized inflation and interest rates. Additionally, deliberate policy interventions under the BETA framework have played a key role in promoting economic stability by enhancing productivity, supporting households, and cushioning vulnerable sectors.
3. The Committee observed that these economic gains remain fragile and subject to several emerging risks. Potential increases in food prices, driven by drought conditions and ongoing floods, could undermine the recent improvements in the cost of living. At the same time, uncertainties have increased regarding Kenya's agricultural exports to the Middle East due to the ongoing conflict in that region.
4. Inflation has remained stable within the Central Bank's target range of 5 percent  $\pm 2.5$  percent. Headline inflation rose modestly from 3.3 percent in January 2025 to 4.4 percent in January 2026, while core inflation declined from 3.1 percent to 2.2 percent, indicating contained underlying pressures. However, rising global oil prices due to the Israel–Iran conflict pose a key risk to the inflation outlook, particularly through higher fuel costs.
5. The Committee noted that monetary conditions have eased following reduction in the Central Bank Rate from 11.25 percent to 8.75 percent between February 2025 and February 2026. This accommodative monetary policy stance contributed to a decline in short-term interest rates, particularly Treasury bill yields, thereby lowering the cost of domestic borrowing. The improved financing conditions have provided enhanced liquidity in the financial system and supported broader economic activity.
6. The Committee observed that the government remains committed to exploring alternative financing mechanisms in view of rising public debt service expenditure, which continues to exert pressure on available financial resources for critical development programmes. This situation has limited the Government's flexibility in responding to emerging priorities.

## 2.2 Fiscal Framework Anchoring the Supplementary Estimates I

7. The Estimates propose that the total expenditure and net lending for FY 2025/26 increase by Ksh 316.7 billion, representing a 7 percent rise from Ksh 4,301.9 billion in the approved estimates to Ksh 4,618.6 billion. This upward revision reflects the fiscal pressures that have emerged during the financial year, including the need to accommodate rising expenditure demands across key sectors. This underscores the need to balance fiscal sustainability with the pressing economic, political and social priorities.
8. The National Government expenditure is projected to increase by Kshs. 287.4 billion, reflecting notable adjustments in both recurrent and capital spending. Recurrent expenditure is expected to increase by Kshs. 201.1 billion, representing an 11 per cent rise, while capital expenditure has increased by Kshs. 86.3 billion, equivalent to a 12 per cent increase. Additionally, Consolidated Fund Services expenditure is projected to increase by Kshs. 29.3 billion, comprising an additional Kshs. 32.3 billion for domestic interest payments and a reduction of Kshs. 3.5 billion in foreign interest payments.
9. The Committee noted that by the end of February 2026, total revenue collection, including AIA, amounted to Kshs. 1,979.9 billion, falling short of the target by Kshs. 155.2 billion. This shortfall was primarily driven by weaker performance in key revenue streams, with income tax underperforming by Kshs. 103.5 billion, VAT by Kshs. 40.5 billion, and excise duty by Kshs. 18.6 billion. This revenue gap raises concerns about the sustainability of the proposed expenditure increases.
10. The National Treasury projects ordinary revenue to increase by Kshs. 29.7 billion from Kshs. 2,754.7 billion in the approved FY 2025/26 estimates to Kshs. 2,784.4 billion in Supplementary Estimates I. This modest growth reflects mixed performance across tax heads: Import Duty is expected to increase by Kshs. 4.1 billion and Other Tax Revenue by Kshs. 56.0 billion, while Income Tax falls by Kshs. 18.0 billion, Excise Duty by Kshs. 12.4 billion, and VAT remains unchanged at Kshs. 771.7 billion.
11. The moderate upward revision in ordinary revenue of Kshs. 29 billion contrasts with the Kshs. 316.7 billion increase in total expenditure, indicating that revenue growth is not keeping pace with rising spending pressures. This imbalance has widened the overall fiscal deficit to KShs. 1,186.3 billion, up from Kshs. 933.3 billion in the approved FY 2025/26 estimates.
12. The Committee noted that actual expenditure by the end of February 2026 amounted to Kshs. 2,719.4 billion. This was below the target by Kshs. 103.6 billion. Specifically, the recurrent expenditure was above target by Kshs. 12 billion, development spending was below target by Kshs. 36.3 billion, while disbursement to counties was below the target by Kshs. 79.3 billion.
13. To finance the deficit, total borrowing is projected to increase by Kshs. 221.0 billion, from Kshs. 933.3 billion to Kshs. 1,154.3 billion. This will be largely driven by net domestic

borrowing, which is expected to increase by Kshs 323.1 billion to Kshs. 947.8 billion, while net foreign financing is projected to decline by Kshs. 60.0 billion to Kshs. 227.7 billion, indicating a shift towards greater reliance on domestic borrowing.

14. The Committee noted that the increased reliance on domestic borrowing to finance the widened deficit raises important macro-fiscal concerns. Elevated domestic borrowing may exert pressure on local financial markets and crowd out private-sector access to credit, thereby constraining investment, dampening economic activity, and potentially increasing borrowing costs in the medium term.
15. The Committee noted that the risk of expenditure arrears and carryovers persists due to the practice of rushed spending in the final quarter of the financial year, where Ministries, Departments, and Agencies accelerate procurement and payment processes to exhaust approved budgets before the close of the fiscal period.

### **3. KEY EXPENDITURE AREAS UNDER SUPPLEMENTARY I**

#### **3.1 Expenditure under Article 223 of the Constitution**

16. Article 223 of the Constitution permits the National Government to incur expenditure that has not been appropriated by Parliament where the approved allocation for a specific purpose is insufficient, where a need arises for expenditure for which no provision was made under the Appropriation Act, or where funds are withdrawn from the Contingencies Fund. In such instances, the Constitution requires that the expenditure be reported to Parliament within two months of the withdrawal for approval.
17. The National Treasury approved expenditures amounting to Kshs. 245.9 billion under Article 223 of the Constitution. This comprised Kshs. 44.8 billion in recurrent expenditure, Kshs. 56.7 billion in development expenditure, and Kshs. 144.4 billion under Consolidated Fund Services, reflecting significant reliance on this provision to address funding gaps and emerging expenditure needs during the financial year.
18. The Committee noted the National Treasury has already disbursed Kshs. 185.8 billion under Article 223 of the Constitution. This includes Kshs. 144.4 billion for Consolidated Fund Services, primarily for the buyback of government bonds, and Kshs. 41.3 billion towards ministerial recurrent and development expenditures. The details of these disbursements are contained in the Third Schedule of this report.
19. Key expenditure areas under Article 223 in the submitted Supplementary Estimates, where funds have already been disbursed, include social protection and relief assistance. This comprises Kshs. 9 billion to the State Department for Special Programmes to support emergency interventions such as food relief, provision of blankets and tents, and cash transfers, as well as Kshs. 3.5 billion to the State Department for Social Protection for the payment of Social Health Insurance premiums for indigent households.

20. Another key driver of the disbursements under Article 223 relates to the need to respond to emerging national security demands. In this regard, Kshs. 5.5 billion was disbursed to the State Department for Internal Security and National Administration to support ongoing security operations, and Kshs. 2 billion was provided to the National Police Service to address shortfalls in group life and medical insurance schemes for officers.
21. In the education sector, key disbursements under Article 223 include Kshs. 3.8 billion allocated to university education to settle arrears arising from the 2021 lecturers' Collective Bargaining Agreement, Kshs. 3.1 billion to secondary education to support the administration of national examinations and assessments, and Kshs. 1.3 billion to primary education under a development partner-funded programme, aimed at bridging the infrastructure gap.
22. Other expenditures under Article 223 include Kshs. 4 billion for the Modogashe–Samata–Rhamu–Mandera road project, Kshs. 1 billion to support ongoing sugar sector reforms, and Kshs. 2 billion to the New Kenya Co-operative Creameries (New KCC) to facilitate the collection of milk and its processing into powdered milk, thereby supporting both sectoral productivity and value-addition initiatives.
23. The Committee noted that Kshs. 60 million was approved and disbursed under Article 223 of the Constitution to support the Siaya International Trade and Investment Conference. However, following the passing of the former Prime Minister, Rt. Hon. Raila Amolo Odinga, E.G.H, the conference did not take place, rendering the expenditure unjustified.
24. The Committee noted that while these expenditures are important, some were not truly unforeseen and could have either been incorporated in the original estimates at the start of the financial year or scheduled for inclusion in the next financial year's budget. Doing so would reduce disruptions in budget implementation and help manage expenditure pressures.

### **3.2 Proposed Reallocations and Additional Allocations**

25. The Revised Estimates contain additional resources and reallocations to address emerging development and recurrent priorities. The main drivers of these adjustments include upward revisions in Appropriations in Aid, addressing shortfalls in personnel emoluments, covering gaps in operations and maintenance, meeting the requirements of security-related operations, and scaling up funding for development projects to respond to emerging needs.
26. The education sector has a proposed increase to support key priorities. This includes Kshs. 21.2 billion to the Teachers Service Commission to address shortfalls in personnel emoluments and employer contributions to compulsory health insurance schemes; Kshs. 15.4 billion to the State Department for Higher Education, primarily to support the Higher Education Loans Board, the University Funding Board, and Moi University; and Kshs. 6.8

billion to the State Department for Technical and Vocational Education and Training, largely reflecting additional Appropriations-in-Aid collected by TVET institutions.

27. The health sector has proposed additional resources to strengthen service delivery and support ongoing health reforms. This includes Kshs. 6 billion to the Primary Health Care Fund to enhance access to essential services at the community and primary care levels, Kshs. 1.28 billion to support the coordination and implementation of Universal Health Coverage initiatives, and Kshs. 5.4 billion to cater for health sector interns. However, the sector also experienced some reductions, primarily in development partner-funded programmes supporting TB and malaria interventions.
28. To boost agricultural productivity and enhance food security, the agriculture sector is projected to receive additional funding. This includes Kshs. 10 billion to support the fertilizer subsidy programme, Kshs. 7.8 billion for reforms in the sugar sector, of which Kshs. 5.8 billion arises from Appropriations-in-Aid collected through the sugar levy, Kshs. 2 billion for the production and distribution of seeds and seedlings to promote crop diversification and improve farm productivity, and Kshs. 1 billion to the Agricultural Finance Corporation to expand access to affordable credit for farmers and agribusiness enterprises.
29. The Defence and National Security sector has proposed additional resources to support enhanced national security operations and address operational requirements. This includes Kshs. 24.4 billion to the Ministry of Defence, primarily for salary adjustments and strengthening defence capabilities; Kshs. 10 billion to the National Intelligence Service to enhance intelligence gathering; Kshs. 7.5 billion to the National Police Service to cover operational needs, including insurance costs; and Kshs. 3 billion to the State Department for Internal Security and National Administration to address personnel emoluments, operations, and maintenance, and other security-related operations.
30. The Revised Estimates propose additional allocations to support key transport infrastructure projects across road, rail, and marine sectors. Specifically, Kshs. 23 billion has been earmarked for the roads subsector to expand and upgrade major road networks; Kshs. 14.9 billion for rail transport, including the Nakuru–Kisumu–Malaba Standard Gauge Railway extension; and Kshs. 6.3 billion for marine transport with a focus on developing the Dongo Kundu Special Economic Zone.
31. The Revised Estimates also propose reductions in certain development partner-funded initiatives due to adjustments in donor commitments and project reprioritization. Specifically, funding was reduced by Kshs. 4 billion for ICT infrastructure, Kshs. 3.9 billion for water and sanitation projects, and Kshs. 3.5 billion for energy sector programmes, among other reductions.

#### **4. SUBMISSIONS BY STAKEHOLDERS**

32. The Budget and Appropriations Committee is mandated to oversight the Office of the Auditor General and the Parliamentary Service Commission. Accordingly, the Committee invited these two institutions to present their submissions on the scope and potential impact of the proposed adjustments in the Supplementary I Estimates for FY 2025/2026.

##### **4.1 Submissions by the Parliamentary Service Commission**

33. For the FY 2025/26, the PSC has an approved budget of Kshs. 47.9 billion with a current absorption rate of 76%. Under Supplementary Estimates I, the Commission has proposed reallocations of Kshs. 433 million and additional funding of Kshs. 5.06 billion to support its critical unfunded areas.
34. The additional funding targets key areas across the Parliamentary Service Commission, the National Assembly, Parliamentary Joint Services, and the Senate, with a focus on strengthening institutional capacity and enhancing service delivery. These include the Human Resource Management and Development Programme aimed at improving productivity, skills development, and organizational efficiency, as well as interventions to address salary shortfalls.

##### **4.2 Submissions by the Office of the Auditor General**

35. The OAG has an approved budget allocation of Kshs. 8.69 billion for FY 2025/26, which comprises Kshs. 8.36 billion and Kshs. 330 million for recurrent and development votes, respectively. Currently, the absorption rate stands at 65%. Notably, the OAG budget is proposed to increase by Kshs. 420 million under the recurrent vote, of which Kshs. 320 million relates to school audits and Kshs. 100 million for the purchase of motor vehicles.
36. From a budget implementation perspective, the OAG expressed concern about delays in exchequer funding and uploading of the budget in IFMIS, challenges with Electronic Government Procurement (e-GP) roll-out and migration to the online banking platform from internet banking. These constraints have adversely affected timely budget absorption, delayed procurement processes and hindered the efficient execution of the office's mandate.
37. The OAG noted that while operating under the One-Line Recurrent Budget Funding Model is a major milestone towards independence, the recommended allocation of at least 0.5 percent of all revenue collected based on recent audited accounts has not yet been implemented. As a result, the office continues to rely on government goodwill for funding, which undermines its autonomy.
38. The OAG expressed concerns about the non-implementation of audit recommendations, which have led to recurring queries. To this end, the office has submitted proposals to Parliament seeking amendments to the PFM Act, Cap. 412A, which shall introduce sanctions for non-implementation of its recommendations.

### **4.3 Submissions by the National Treasury**

39. The National Treasury submitted that the budget is operating under mounting fiscal pressures, driven by persistent revenue shortfalls and unanticipated expenditure demands. As of February 2026, total revenue, including Appropriations-in-Aid, amounted to Kshs. 1,979.9 billion, reflecting a significant shortfall of Kshs. 161.2 billion. This has been attributed to underperformance in ordinary revenue as well as administrative inefficiencies in tax collection. Although recent improvements in customs revenue signal a potential recovery, the revenue gap remains a key concern for fiscal sustainability.
40. On the expenditure side, total spending amounted to Kshs. 2,719.4 billion, with recurrent expenditure exceeding the target by Kshs. 12 billion. This was largely driven by costs linked to the implementation of Collective Bargaining Agreements and other wage obligations. In contrast, development expenditure was below target by Kshs. 36.3 billion, suggesting delays in project implementation, procurement inefficiencies, and slow absorption of funds.
41. The National Treasury submitted that the fiscal deficit by the end of February 2026 had expanded to Kshs. 733.4 billion (3.9% of GDP), signaling growing fiscal pressures. This trend indicates that the full-year fiscal deficit is likely to exceed 6% of GDP, reflecting a deviation from the original fiscal consolidation path. The widening deficit is largely attributable to a combination of below-target revenue performance and sustained expenditure pressures,
42. Further, the National Treasury submitted that the Supplementary Estimates I of 2025/26 seeks to realign the budget by accommodating critical expenditures, including salaries, disaster response interventions for floods and droughts, infrastructure investments and externally financed projects.
43. It was noted that despite these challenges, Kenya's macroeconomic outlook remains relatively resilient, supported by stable inflation within target, declining interest rates, improved credit to the private sector, and a strengthened external position characterized by stable exchange rates and increased foreign reserves. However, significant risks persist, including global geopolitical uncertainties, climate-related shocks, public debt vulnerabilities, and contingent liabilities from state corporations and Public Private Partnerships (PPPs). Nonetheless, sustained fiscal discipline, improved efficiency in public spending, and stronger domestic revenue mobilization will be critical to restoring fiscal stability and safeguarding long-term economic growth.

### **5. SUBMISSIONS BY THE DEPARTMENTAL COMMITTEES**

44. The Committee received submissions from Departmental Committees on proposed changes to programmes and votes under various MDAs, some of which have been incorporated into this report, with a full matrix provided in Annex I. The observations

are clustered into the five MTP IV sectors, that is: infrastructure; finance and production; social; environment and natural resources; and Governance and Public Administration.

### **5.1 Energy and Infrastructure Sector**

45. The Committee on Energy noted an overall decrease in Kshs. 3.56 billion in the budget for the State Department for Energy, compared to the approved 2025/26 Estimates, mainly due to reduced foreign funding for capital projects for SAGAs under the State Department of Energy. Key affected projects include the National System Control Centre & Makindu Substation, Kenya Green & Resilient Expansion of Energy-Phase II, Olkaria I rehabilitation, Kenya Transmission Network Improvement Project, and the Last Mile Electricity Connectivity III project. Development expenditure declined by Kshs. 5.16 billion (39.6%), majorly foreign financed, which may delay transmission projects and hinder progress towards achieving energy connectivity targets.
46. The Committee on Roads observed that as at 31<sup>st</sup> December, 2025, pending bills stood at Kshs. 89.8 billion. Notably, the securitization initiative has facilitated the resumption of work through the payment of verified claims and partial interest settlement. The Committee further recommended a reduction of Kshs. 2.29 billion from ongoing road projects and a reallocation of Kshs. 2.13 billion to critical interventions for urban and rural roads affected by floods.

### **5.2 Finance and Production Sector**

47. The Agriculture & Livestock sector budget increased by Kshs. 2.49 billion, largely to support feedlot infrastructure, donor-funded initiatives, and the livestock value chain support project. However, key interventions, including the modernization of the Kenya Veterinary Vaccines Production Institute (KEVEVAPI), livestock breeding and training farms, feedlot expansion, and the subsidized provision of sexed semen by the Kenya Animal Genetic Resource Center (KAGRC), face funding gaps that limit operational efficiency and affect pastoral livelihoods. The inadequate allocations for feedlots and drought resilience interventions could undermine livestock productivity and pastoral income security.
48. The budget for the State Department for Agriculture is proposed to increase by Kshs. 22.35 billion, mainly to cater for fertilizer subsidy, maize seed provision, sugar and tea reforms, MSME agriculture credit, and food security projects. Despite the increase, donor-funded projects and agencies such as Kenya Agricultural and Livestock Research Organization (KALRO) and Commodities Fund continue to experience operational shortfalls.
49. The State Department for Micro, Small and Medium Enterprises (MSMEs) budget is proposed to increase by Kshs.3.1 billion, mainly to cater for the National Youth Opportunities Towards Advancement (NYOTA) Programme, Centre for Entrepreneurship Project, Construction of Constituency Industrial Development Centers

(CIDCs), Hustler Fund, Youth Employment and Enterprise Initiative, Centre for Entrepreneurship Project, Centre for Excellence, Construction of Cold Storage Facilities, and KIBT Parklands Building Partitioning. However, it was noted that the State Department for MSMEs had received approval of Kshs. 3.578 billion under Article 223 for the NYOTA program, which had been fully expended. However, the allocation is less by Kshs. 200 million, hence the need to reconcile the figures.

### **5.3 Environment and Natural Resources Sector**

50. The development budget for the State Department for Forestry is proposed to increase by Kshs. 2.35 billion, largely driven by the tree growing campaign and rangeland restoration. The Committee proposed a reallocation of Kshs. 460 million from tree planting to forest access roads and Mau forest fencing. This reallocation will allow easy access to forest plantations, the protection of rehabilitated forests, and the minimization of conflicts between communities and forest rangers.

### **5.4 Governance and Public Administration sector**

51. The budget for the State Department for Internal Security and National Administration is proposed to increase by Kshs. 8.516 billion to address budgetary constraints. However, the Committee for Administration and Internal Security noted that despite budget enhancement, the State Department continues to face underfunding challenges affecting multi-agency deployments, domestic travel, field offices, and regional operations, hosting of domestic official events, settling of outstanding commitments, and facilitation of national events. Equally, the Kenya Coast Guard Service (KCGS) has a funding gap of Kshs. 500 million, hindering marine surveillance and enforcement activities along national waters.

### **5.5 Social Sector**

52. The Committee for Social Protection noted that the Kenya Social and Economic Inclusion Programme (KSEIP II), which supports social protection and economic inclusion for vulnerable households, is facing significant counterpart funding challenges. Specifically, out of a requirement of Kshs. 130 million, only Kshs. 10 million has been provided. Without the timely provision of counterpart funding, the programme's implementation will be delayed.
53. As observed by the Committee for Health, recurrent budget cuts and delayed SHA reimbursements have strained health sector agencies, affecting staff salaries and statutory obligations. Without the provision of requisite resources, essential services are likely to be disrupted, affecting access to quality services by vulnerable populations.

## 6. OBSERVATIONS AND RECOMMENDATIONS BY THE COMMITTEE

### 1.16.1 Key Observations

54. Based on these deliberations, the Committee made the following observations:

- i. **Article 223 Expenditures:** The Committee observed that the National Treasury has approved additional expenditures under Article 223 of the Constitution to respond to emerging needs. However, some expenditures were not justified, particularly Kshs. 60 million spent towards the Siaya International Trade and Investment Conference, which did not take place.
- ii. **Additional Allocations:** The Committee observed that the additional allocations are primarily driven by upward revisions in Appropriations-in-Aid, the need to address shortfalls in personnel emoluments, bridge gaps in operations and maintenance, meet emerging requirements in security-related operations, and scale up funding for key development projects in response to emerging priorities.
- iii. **Revenue Shortfalls:** The Committee noted with concern the revenue shortfalls recorded as of February 2026 and emphasized the need to enhance revenue mobilization efforts, noting that the Kenya Revenue Authority has been adequately resourced to undertake institutional and policy reforms aimed at improving tax administration, sealing revenue leakages, and broadening the tax base.
- iv. **Expenditure Pressure:** The Committee observed that all MDAs reported budgetary shortfalls and sought additional funding to bridge these gaps, despite the constrained resource envelope. This underscores the need to enhance efficiency in the use of public resources to ensure optimal results are achieved with available funding.
- v. **Deficit Financing:** The Committee noted a shift in deficit financing strategy towards increased reliance on domestic borrowing. This shift has been driven by lower interest rates locally and challenges in external financing arising from geopolitical factors. The Committee underscored the need to caution the private sector against higher interest rates arising from this shift.
- vi. **Absorption of Development Expenditure:** The Committee noted with appreciation that, unlike in previous years, where budget revisions tended to reduce development expenditure in favour of recurrent spending, the current supplementary estimates reflect an increase in development allocations. The Committee, however, underscored the importance of ensuring that these enhanced allocations are efficiently absorbed and translated into tangible and impactful development outcomes.
- vii. **Personnel Emoluments Shortfalls:** The Committee expressed concern that personnel emoluments remain a key driver of the Supplementary Estimates,

despite being a predictable expenditure that can be accurately costed and provided for during the annual budget. The Committee noted that recurrent shortfalls in this area point to weaknesses in budgeting and staff establishment control, and emphasized the need for improved payroll planning, staff establishment management, and adherence to approved ceilings to minimize in-year adjustments.

- viii. **Resourcing the Security Sector:** The Committee noted that the security sector has consistently been a major beneficiary of expenditures, both through Article 223 provisions and requests for additional funding during supplementary estimates. The Committee emphasized the need to adequately resource the sector through the annual budgets to ensure predictability, enhance accountability, and support the seamless operation of security functions.
- ix. **Off-Grid Electrification:** The Committee noted that of the Kshs. 1.4 billion tied to the 5 percent Rural Electrification Levy arrears for off-grid electrification schemes, Kshs. 1.369 billion has already been remitted to the National Treasury by Kenya Power, yet no clear budgetary provision exists to actualize the commitment towards hybrid stations, particularly in marginalized counties that remain heavily reliant on costly and unreliable diesel generators.
- x. **Flood Mitigation:** The Committee noted that provisions have been made for drought and flood mitigation, particularly through relief assistance and flood control interventions. Additionally, allocations have been set aside for the rehabilitation of roads and other critical infrastructure damaged by flooding, which is expected to enhance resilience, restore connectivity, and support the recovery of affected communities and economic activities.
- xi. **Pending Bills:** The Committee noted that, despite progress in the verification of pending bills, significant strides on payments have largely been confined to the roads sector. The Committee emphasized the need for a structured, comprehensive mechanism to address outstanding bills across other sectors, particularly those owed to small and medium enterprises.
- xii. **Provision of Sanitary Towels:** The Committee observed that the provision of sanitary towels has been classified as a recurrent expenditure, which has led to delays in exchequer releases and subsequently hindered timely procurement and distribution in schools. The Committee underscored the need for reclassification of this expenditure to the development vote to facilitate more efficient funding flows and ensure timely access for beneficiaries.
- xiii. **Settlement of the Landless:** The Committee noted the progress made in the settlement of the landless arising from historical land injustices, particularly in the coastal region. However, the Committee emphasized the need to scale up and expand the programme to ensure nationwide coverage.

- xiv. **IFMIS access for Parliamentary Budget Office.** The Committee noted that the effectiveness of Parliament's oversight over public finances is constrained by limited access to real-time fiscal and budget execution data. The unavailability of direct access to the Integrated Financial Management Information System (IFMIS) hampers the Parliamentary Budget Office in providing timely analysis, independent verification, and continuous monitoring of budget implementation.

#### **I.26.2 Non-Financial Recommendations**

55. Based on these deliberations and submissions, the Committee recommends as follows:

- i. **That**, by 30<sup>th</sup> September 2026, the Cabinet Secretary for the National Treasury submits to the National Assembly trends of allocations under Article 223 including the proportion of Article 223 expenditures to the approved budget by Vote or by spending entity for the period FY 2022/23 to date, this information will help the National Assembly address the growing reliance on Article 223 spending which continues to reduce the credibility of the approved annual budget.
- ii. **That**, by 30<sup>th</sup> June 2026, the Cabinet Secretary for the National Treasury, in consultation with the Cabinet Secretary for the Ministry of Public Service and Human Capital Development, develops and enforces accurate personnel emoluments costing, including aligning recruitment to approved budget ceilings and strengthening medium-term wage bill forecasting, with a view to minimizing in-year budget revisions.
- iii. **That**, following approval of this report, the Cabinet Secretary for the National Treasury establish a dedicated budget line and expand the Rural Electrification and Renewable Energy Corporation Appropriations-in-Aid ceilings anchored on the 5% Rural Electrification Programme levy arrears, to support the timely delivery of off-grid electrification.
- iv. **That**, by 30<sup>th</sup> June 2026, the Office of the Auditor-General, in consultation with the Attorney General, submit to the National Assembly a proposal for amendment to the Public Finance Management Act to introduce enforceable sanctions for the non-implementation of audit recommendations.
- v. **THAT**, by 30<sup>th</sup> April 2026, the Cabinet Secretary for the National Treasury, in consultation with the Clerk of the National Assembly, grants the Parliamentary Budget Office read-only access to the Integrated Financial Management Information System. This access will enable the Office to monitor real-time budget execution and generate analytical reports to support parliamentary oversight.

### I.36.3 Financial Recommendations

56. The Committee recommends that the House:


#### 6.3.1 Expenditure under Article 223

- i. approves Kshs: **41,337,973,990** spent under Article 223 of the Constitution in respect of Votes contained in the THIRD SCHEDULE.
- ii. rejects Kshs. **60,000,000** disbursed under Article 223 for the Siaya International Trade and Investment Conference in respect of Votes contained in the THIRD SCHEDULE.

#### 6.3.2 Overall Supplementary Appropriations

- iii. approves an increment of the total recurrent expenditure for the Financial Year 2025/26 by **Kshs. 232,027,326,355** in respect of the Votes contained in the FIRST SCHEDULE
- iv. approves a reduction of the total capital expenditure for Financial Year 2025/26 by **Kshs. 131,855,269,596** in respect of the Votes contained in the FIRST SCHEDULE;
- v. approves an overall increment in the total budget for Financial Year 2025/26 by **Kshs. 363,882,595,951** in respect of the Votes contained in the FIRST SCHEDULE;
- vi. resolves that the FIRST and SECOND SCHEDULE forms the basis for the introduction of the first Supplementary Appropriation Bill, 2026.

SIGNED




HON. SAMUEL ATANDI, CBS, M.P.

CHAIRPERSON, THE BUDGET AND APPROPRIATIONS COMMITTEE

31. 3. 2026

DATE

 <b>THE NATIONAL ASSEMBLY PAPERS LAID</b>	
DATE: <b>31 MAR 2026</b>	DAY: <b>TUE</b>
TABLED BY:	HON. SAMUEL ATANDI, MP (CHAIRPERSON)
CLERK-AT THE-TABLE:	V. WAMBUL

FIRST SCHEDULE: SUPPLEMENTARY ESTIMATES I FOR FY 2025/26											
VOTE CODE	VOTE & PROGRAMME	ORIGINAL BUDGET ESTIMATES FOR FY 2025/26			SUPPLEMENTARY I BUDGET ESTIMATES FOR FY 2025/26 (Changes)			REVISED I BUDGET ESTIMATES FOR FY 2025/26 (Approved by National Assembly)			
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	
1011	Executive Office of the President	4,535,303,961	1,034,004,100	5,569,308,061	2,324,839,536	310,005,000	2,634,844,536	6,860,143,497	1,344,009,100	8,204,152,597	
	06030000 Government Printing Services	767,596,015	300,000,000	1,067,596,015	15,000,000	-	15,000,000	782,596,015	300,000,000	1,082,596,015	
	07010000 General Administration Planning and Support Services	1,789,129,661	480,000,000	2,269,129,661	1,541,589,955	310,005,000	1,851,594,955	3,330,719,616	790,005,000	4,120,724,616	
	07030000 Government Advisory Services	1,066,683,617	185,000,000	1,251,683,617	318,249,581	-	318,249,581	1,384,933,198	185,000,000	1,569,933,198	
1012	07700000 Leadership and Coordination of Government Services	911,894,668	69,004,100	980,898,768	450,000,000	-	450,000,000	1,361,894,668	69,004,100	1,430,898,768	
	Office of the Deputy President	2,972,134,559	100,000,000	3,072,134,559	2,095,510,694	-	2,095,510,694	5,067,645,253	100,000,000	5,167,645,253	
	07340000 Deputy President Services	2,972,134,559	100,000,000	3,072,134,559	2,095,510,694	-	2,095,510,694	5,067,645,253	100,000,000	5,167,645,253	
1013	Office of the Prime Cabinet Secretary	356,636,938	-	356,636,938	272,303,599	-	272,303,599	628,940,537	-	628,940,537	
	07550000 Government Coordination and Supervision	356,636,938	-	356,636,938	272,303,599	-	272,303,599	628,940,537	-	628,940,537	
1014	State Department for Parliamentary Affairs	363,508,889	-	363,508,889	76,027,756	-	76,027,756	439,536,645	-	439,536,645	
	07590000 Parliamentary Liaison and Legislative Affairs	67,369,063	-	67,369,063	42,300,000	-	42,300,000	109,669,063	-	109,669,063	
	07600000 Policy Coordination and Strategy	74,512,779	-	74,512,779	26,300,000	-	26,300,000	100,812,779	-	100,812,779	
	07610000 General Administration, Planning and Support Services	221,627,047	-	221,627,047	7,427,756	-	7,427,756	229,054,803	-	229,054,803	
1016	State Department for Cabinet Affairs	228,723,204	-	228,723,204	6,451,695	-	6,451,695	235,174,899	-	235,174,899	
	07580000 Cabinet Affairs Services	228,723,204	-	228,723,204	6,451,695	-	6,451,695	235,174,899	-	235,174,899	
1017	State House	7,684,001,432	894,906,667	8,578,908,099	8,569,886,814	400,000,000	8,969,886,814	16,253,888,246	1,294,906,667	17,548,794,913	
	07040000 State House Affairs	7,684,001,432	894,906,667	8,578,908,099	8,569,886,814	400,000,000	8,969,886,814	16,253,888,246	1,294,906,667	17,548,794,913	
1018	State Department for National Government Coordination	1,022,343,631	22,000,000	1,044,343,631	12,072,598	-	12,072,598	1,034,416,229	22,000,000	1,056,416,229	
	07550000 Government Coordination and Supervision	1,022,343,631	22,000,000	1,044,343,631	12,072,598	-	12,072,598	1,034,416,229	22,000,000	1,056,416,229	
1023	State Department for Correctional Services	37,844,201,992	309,004,510	38,153,206,502	892,693,341	20,000,000	912,693,341	38,736,895,333	329,004,510	39,065,899,843	
	06230000 General Administration, Planning and Support Services	641,058,553	16,000,000	657,058,553	50,000,000	-	50,000,000	691,058,553	16,000,000	707,058,553	
	06270000 Prison Services	34,752,867,140	223,100,000	34,975,967,140	1,271,963,187	15,191,421	1,287,154,608	36,024,830,327	238,291,421	36,263,121,748	
	06280000 Probation & After Care Services	2,450,276,299	69,904,510	2,520,180,809	429,269,846	4,808,579	434,078,425	2,021,006,453	74,713,089	2,095,719,542	
	State Department for Immigration and Citizen Services	11,704,434,808	10,640,274,845	22,344,709,653	3,255,505,526	3,662,000,000	6,917,505,526	14,959,940,334	14,302,274,845	29,262,215,179	

FIRST SCHEDULE: SUPPLEMENTARY ESTIMATES I FOR FY 2025/26

VOTE CODE	VOTE & PROGRAMME	ORIGINAL BUDGET ESTIMATES FOR FY 2025/26			SUPPLEMENTARY I BUDGET ESTIMATES FOR FY 2025/26 (Changes)			REVISED I BUDGET ESTIMATES FOR FY 2025/26 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1024	0605000 Migration & Citizen Services Management	5,478,236,799	7,441,074,845	12,919,311,644	1,119,979,346	1,370,000,000	2,489,979,346	6,598,216,145	8,811,074,845	15,409,290,990
	0626000 Population Management Services	5,086,360,928	2,999,200,000	8,085,560,928	696,431,333	2,292,000,000	2,988,431,333	5,782,792,261	5,291,200,000	11,073,992,261
	0631000 General Administration and Planning	1,139,837,081	200,000,000	1,339,837,081	1,439,094,847	-	1,439,094,847	2,578,921,928	200,000,000	2,778,921,928
1025	National Police Service	125,378,559,155	1,712,814,922	127,091,374,077	8,654,400,000	-	8,654,400,000	134,032,959,155	1,712,814,922	135,745,774,077
	0601000 Policing Services	125,378,559,155	1,712,814,922	127,091,374,077	8,654,400,000	-	8,654,400,000	134,032,959,155	1,712,814,922	135,745,774,077
	State Department for Internal Security & National Administration	31,864,535,087	3,965,777,277	35,830,312,364	16,402,938,546	4,071,223,629	20,474,162,175	48,267,473,633	8,037,000,906	56,304,474,539
1026	0629000 General Administration and Support Services	10,824,795,869	3,553,777,277	14,378,573,146	14,985,000,706	4,000,000,000	18,985,000,706	25,809,796,575	7,553,777,277	33,363,573,852
	0630000 Policy Coordination Services	1,530,378,276	65,000,000	1,595,378,276	-	-	-	1,530,378,276	65,000,000	1,595,378,276
	0632000 National Government Field Administration Services	19,509,360,942	347,000,000	19,856,360,942	1,417,937,840	71,223,629	1,489,161,469	20,927,298,782	418,223,629	21,345,522,411
1032	State Department for Devolution	1,331,230,248	15,915,122,542	17,246,352,790	42,345,299	(1,739,000,000)	(1,696,654,701)	1,373,575,547	14,176,122,542	15,549,698,089
	0712000 Devolution Services	1,331,230,248	15,915,122,542	17,246,352,790	42,345,299	(1,739,000,000)	(1,696,654,701)	1,373,575,547	14,176,122,542	15,549,698,089
	State Department for Special Programmes	488,084,242	165,602,460	653,686,702	13,270,543,304	-	13,270,543,304	13,758,627,546	165,602,460	13,924,230,006
1033	0713000 Special Initiatives	-	-	-	12,600,000,000	-	12,600,000,000	12,600,000,000	-	12,600,000,000
	0733000 Accelerated ASAL Development	488,084,242	165,602,460	653,686,702	670,543,304	-	670,543,304	1,158,627,546	165,602,460	1,324,230,006
	State Department for ASALs and Regional Development	7,073,576,046	3,805,249,612	10,878,825,658	2,549,080,000	1,120,440,000	3,669,520,000	9,622,656,046	4,925,689,612	14,548,345,658
1036	0733000 Accelerated ASAL Development	4,802,002,697	2,055,749,612	6,857,752,309	1,936,000,000	(591,560,000)	1,344,440,000	6,738,002,697	1,464,189,612	8,202,192,309
	0743000 General Administration, Planning and Support Services	279,363,022	-	279,363,022	(9,000,000)	-	(9,000,000)	270,363,022	-	270,363,022
	1013000 Integrated Regional Development	1,992,210,327	1,749,500,000	3,741,710,327	622,080,000	1,712,000,000	2,334,080,000	2,614,290,327	3,461,500,000	6,075,790,327
	Ministry of Defence	197,288,947,260	4,934,000,000	202,322,947,260	24,430,535,638	(300,000,000)	24,130,535,638	221,819,482,898	4,634,000,000	226,453,482,898
	0801000 Defence	184,991,900,000	4,734,000,000	189,725,900,000	24,319,467,978	(300,000,000)	24,019,467,978	209,311,367,978	4,434,000,000	213,745,367,978
1041	0802000 Civil Aid	335,000,000	-	335,000,000	-	-	-	335,000,000	-	335,000,000
	0803000 General Administration, Planning and Support Services	2,919,747,260	-	2,919,747,260	111,067,660	-	111,067,660	3,030,814,920	-	3,030,814,920
	0806000 Defence Industrialization	9,142,300,000	200,000,000	9,342,300,000	-	-	-	9,142,300,000	200,000,000	9,342,300,000
	State Department for Foreign Affairs	23,017,743,588	2,346,400,000	25,364,143,588	727,928,722	-	727,928,722	23,745,672,310	2,346,400,000	26,092,072,310
	0714000 General Administration Planning and Support Services	3,334,975,425	238,100,000	3,573,075,425	523,100,000	-	523,100,000	3,858,075,425	238,100,000	4,096,175,425

**FIRST SCHEDULE: SUPPLEMENTARY ESTIMATES I FOR FY 2025/26**

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		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1053	0715000 Foreign Relation and Diplomacy	19,478,765,221	1,958,300,000	21,437,065,221	195,828,722	-	195,828,722	19,674,593,943	1,958,300,000	21,632,893,943
	0741000 Economic and Commercial Diplomacy	47,931,976	-	47,931,976	-	-	-	47,931,976	-	47,931,976
	0742000 Foreign Policy Research, Capacity Development and Technical Cooperation	156,070,966	150,000,000	306,070,966	9,000,000	-	9,000,000	165,070,966	150,000,000	315,070,966
1054	<b>State Department for Diaspora Affairs</b>	<b>717,827,342</b>	<b>-</b>	<b>717,827,342</b>	<b>40,770,000</b>	<b>-</b>	<b>40,770,000</b>	<b>758,597,342</b>	<b>-</b>	<b>758,597,342</b>
	0752000 Management of Diaspora and Consular Affairs	717,827,342	-	717,827,342	40,770,000	-	40,770,000	758,597,342	-	758,597,342
1064	<b>State Department for Technical Vocational Education and Training</b>	<b>35,408,430,497</b>	<b>7,836,323,214</b>	<b>43,244,753,711</b>	<b>8,357,989,657</b>	<b>(554,700,000)</b>	<b>7,803,289,657</b>	<b>43,766,420,154</b>	<b>7,281,623,214</b>	<b>51,048,043,368</b>
	0505000 Technical Vocational Education and Training	34,528,782,057	7,836,323,214	42,365,105,271	8,065,120,000	(554,700,000)	7,510,420,000	42,593,902,057	7,281,623,214	49,875,525,271
	0507000 Youth Training and Development	54,066,000	-	54,066,000	-	-	-	54,066,000	-	54,066,000
	0508000 General Administration, Planning and Support Services	825,582,440	-	825,582,440	292,869,657	-	292,869,657	1,118,452,097	-	1,118,452,097
1065	<b>State Department for Higher Education and Research</b>	<b>140,953,021,967</b>	<b>2,781,974,265</b>	<b>143,734,996,232</b>	<b>15,469,187,102</b>	<b>2,210,000,000</b>	<b>17,679,187,102</b>	<b>156,422,209,069</b>	<b>4,991,974,265</b>	<b>161,414,183,334</b>
	0504000 University Education	140,652,426,397	2,781,974,265	143,434,400,662	15,420,755,869	2,210,000,000	17,630,755,869	156,073,182,266	4,991,974,265	161,065,156,531
	0508000 General Administration, Planning and Support Services	300,595,570	-	300,595,570	48,431,233	-	48,431,233	349,026,803	-	349,026,803
1066	<b>State Department for Basic Education</b>	<b>109,421,772,577</b>	<b>18,490,447,879</b>	<b>127,912,220,456</b>	<b>3,647,342,971</b>	<b>(467,522,793)</b>	<b>3,179,820,178</b>	<b>113,069,115,548</b>	<b>18,022,925,086</b>	<b>131,092,040,634</b>
	0501000 Primary Education	12,291,585,724	14,370,800,000	26,662,385,724	1,780,000,000	(3,111,468,793)	(1,331,468,793)	14,071,585,724	11,259,331,207	25,330,916,931
	0502000 Secondary Education	81,946,836,085	4,094,647,879	86,041,483,964	(2,150,000,000)	2,643,946,000	493,946,000	79,796,836,085	6,738,593,879	86,535,429,964
	0503000 Quality Assurance and Standards	9,949,676,992	25,000,000	9,974,676,992	3,050,000,000	-	3,050,000,000	12,999,676,992	25,000,000	13,024,676,992
	0508000 General Administration, Planning and Support Services	5,233,673,776	-	5,233,673,776	967,342,971	-	967,342,971	6,201,016,747	-	6,201,016,747
1067	<b>State Department for Science, Innovation and Research</b>	<b>992,865,404</b>	<b>-</b>	<b>992,865,404</b>	<b>76,691,097</b>	<b>-</b>	<b>76,691,097</b>	<b>1,069,556,501</b>	<b>-</b>	<b>1,069,556,501</b>
	0506000 Research, Science, Technology and Innovation	992,865,404	-	992,865,404	76,691,097	-	76,691,097	1,069,556,501	-	1,069,556,501
1071	<b>The National Treasury</b>	<b>64,379,788,911</b>	<b>42,499,592,652</b>	<b>106,879,381,563</b>	<b>26,742,947,475</b>	<b>(892,243,984)</b>	<b>25,850,703,491</b>	<b>91,122,736,386</b>	<b>41,607,348,668</b>	<b>132,730,085,054</b>
	0717000 General Administration Planning and Support Services	55,261,075,113	2,178,000,000	57,439,075,113	22,347,502,383	5,871,946,483	28,219,448,866	77,608,577,496	8,049,946,483	85,658,523,979
	0718000 Public Financial Management	6,943,764,153	24,713,592,652	31,657,356,805	2,110,345,092	(2,969,190,467)	(858,845,375)	9,054,109,245	21,744,402,185	30,798,511,430
	0719000 Economic and Financial Policy Formulation and Management	1,546,705,645	15,608,000,000	17,154,705,645	2,285,100,000	(3,795,000,000)	(1,509,900,000)	3,831,805,645	11,813,000,000	15,644,805,645
	0720000 Market Competition	628,244,000	-	628,244,000	-	-	-	628,244,000	-	628,244,000
	<b>State Department for Economic Planning</b>	<b>3,679,517,533</b>	<b>59,360,111,950</b>	<b>63,039,629,483</b>	<b>553,255,221</b>	<b>2,770,851,132</b>	<b>3,324,106,353</b>	<b>4,232,772,754</b>	<b>62,130,963,082</b>	<b>66,363,735,836</b>

FIRST SCHEDULE: SUPPLEMENTARY ESTIMATES I FOR FY 2025/26										
VOTE CODE	VOTE & PROGRAMME	ORIGINAL BUDGET ESTIMATES FOR FY 2025/26			SUPPLEMENTARY I BUDGET ESTIMATES FOR FY 2025/26 (Changes)			REVISED I BUDGET ESTIMATES FOR FY 2025/26 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1072	07710000 Monitoring and Evaluation Services	168,358,922	6,000,000	174,358,922	-	100,000,000	100,000,000	168,358,922	106,000,000	274,358,922
	07070000 National Statistical Information Services	1,058,210,000	399,520,000	1,457,730,000	-	2,585,548,247	2,585,548,247	1,058,210,000	2,985,068,247	4,043,278,247
	07090000 General Administration Planning and Support Services	396,228,621	-	396,228,621	566,080,221	-	566,080,221	962,308,842	-	962,308,842
	077400 Macro-economic Policy, National Planning and Research	1,337,283,504	16,863,803	1,354,147,307	(9,900,000)	45,302,885	35,402,885	1,327,383,504	62,166,688	1,389,550,192
	077500 Sectoral and Intergovernmental Development Planning Coordination	719,436,486	58,937,728,147	59,657,164,633	(2,925,000)	40,000,000	37,075,000	716,511,486	58,977,728,147	59,694,239,633
1073	<b>State Department for Investments and Assets Management</b>	<b>3,172,299,815</b>	<b>736,000,000</b>	<b>3,908,299,815</b>	<b>400,806,430</b>	<b>-</b>	<b>400,806,430</b>	<b>3,573,106,245</b>	<b>736,000,000</b>	<b>4,309,106,245</b>
	07180000 Public Financial Management	3,172,299,815	736,000,000	3,908,299,815	400,806,430	-	400,806,430	3,573,106,245	736,000,000	4,309,106,245
1082	<b>State Department for Medical Services</b>	<b>84,017,293,491</b>	<b>21,936,068,600</b>	<b>105,953,362,091</b>	<b>10,473,810,687</b>	<b>10,717,605,217</b>	<b>21,191,415,904</b>	<b>94,491,104,178</b>	<b>32,653,673,817</b>	<b>127,144,777,995</b>
	04020000 National Referral & Specialized Services	48,669,202,964	6,449,000,000	55,118,202,964	1,637,000,000	2,037,605,217	3,674,605,217	50,306,202,964	8,486,605,217	58,792,808,181
	04100000 Curative & Reproductive Maternal New Born Child Adolescent Health RMNCAH	1,633,961,361	15,267,068,600	16,901,029,961	4,150,000,000	8,640,000,000	12,790,000,000	5,783,961,361	23,907,068,600	29,691,029,961
	04110000 Health Research and Innovations	2,942,626,000	220,000,000	3,162,626,000	130,500,000	40,000,000	170,500,000	3,073,126,000	260,000,000	3,333,126,000
	04120000 General Administration	30,771,503,166	-	30,771,503,166	4,556,310,687	-	4,556,310,687	35,327,813,853	-	35,327,813,853
1083	<b>State Department for Public Health and Professional Standards</b>	<b>26,590,977,650</b>	<b>5,561,191,767</b>	<b>32,152,169,417</b>	<b>6,931,576,475</b>	<b>(1,359,168,944)</b>	<b>5,572,407,531</b>	<b>33,522,554,125</b>	<b>4,202,022,823</b>	<b>37,724,576,948</b>
	04060000 Preventive and Promotive Health Services	5,802,954,364	4,346,191,767	10,149,146,131	689,812,339	(1,729,168,944)	(1,039,356,605)	6,492,766,703	2,617,022,823	9,109,789,526
	04070000 Health Resources Development and Innovation	13,985,508,015	1,165,000,000	15,150,508,015	5,502,788,001	370,000,000	5,872,788,001	19,488,296,016	1,535,000,000	21,023,296,016
	04080000 Health Policy, Standards and Regulations	4,327,509,738	50,000,000	4,377,509,738	114,500,000	-	114,500,000	4,442,009,738	50,000,000	4,492,009,738
	04120000 General Administration	2,475,005,533	-	2,475,005,533	624,476,135	-	624,476,135	3,099,481,668	-	3,099,481,668
1091	<b>State Department for Roads</b>	<b>71,541,304,200</b>	<b>150,253,219,469</b>	<b>221,794,523,669</b>	<b>87,007,135</b>	<b>31,421,883,779</b>	<b>31,508,890,914</b>	<b>71,628,311,335</b>	<b>181,675,103,248</b>	<b>253,303,414,583</b>
	02020000 Road Transport	71,541,304,200	150,253,219,469	221,794,523,669	87,007,135	31,421,883,779	31,508,890,914	71,628,311,335	181,675,103,248	253,303,414,583
1092	<b>State Department for Transport</b>	<b>7,121,787,056</b>	<b>40,334,236,808</b>	<b>47,456,023,864</b>	<b>(288,553,050)</b>	<b>20,865,837,926</b>	<b>20,577,284,876</b>	<b>6,833,234,006</b>	<b>61,200,074,734</b>	<b>68,033,308,740</b>
	02010000 General Administration, Planning and Support Services	1,628,064,459	2,404,327,461	4,032,391,920	(92,086,468)	(285,000,000)	(377,086,468)	1,535,977,991	2,119,327,461	3,655,305,452
	02030000 Rail Transport	607,088,848	36,509,443,854	37,116,532,702	932,633	14,704,837,926	14,705,770,559	608,021,481	51,214,281,780	51,822,303,261
	02040000 Marine Transport	15,881,139	450,000,000	465,881,139	900,785	6,950,000,000	6,950,900,785	16,781,924	7,400,000,000	7,416,781,924
	02160000 Road Safety	4,870,752,610	970,465,493	5,841,218,103	(198,300,000)	(504,000,000)	(702,300,000)	4,672,452,610	466,465,493	5,138,918,103

FIRST SCHEDULE: SUPPLEMENTARY ESTIMATES I FOR FY 2025/26

VOTE CODE	VOTE & PROGRAMME	ORIGINAL BUDGET ESTIMATES FOR FY 2025/26			SUPPLEMENTARY I BUDGET ESTIMATES FOR FY 2025/26 (Changes)			REVISED I BUDGET ESTIMATES FOR FY 2025/26 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1093	State Department for Shipping and Maritime Affairs	3,458,782,223	2,224,602,460	5,683,384,683	170,085,738	400,000,000	570,085,738	3,628,867,961	2,624,602,460	6,253,470,421
	0220000 Shipping and Maritime Affairs	3,458,782,223	2,224,602,460	5,683,384,683	170,085,738	400,000,000	570,085,738	3,628,867,961	2,624,602,460	6,253,470,421
	State Department for Housing and Urban Development	7,099,440,317	116,729,355,362	123,828,795,679	(173,339,731)	24,257,196,115	24,083,856,384	6,926,100,586	140,986,551,477	147,912,652,063
	0102000 Housing Development and Human Settlement	4,734,092,919	103,061,904,661	107,795,997,580	(206,763,071)	23,202,196,115	24,995,433,044	4,527,329,848	128,264,100,776	132,791,430,624
1094	0105000 Urban and Metropolitan Development	1,773,762,774	13,667,450,701	15,441,213,475	33,423,340	(945,000,000)	(911,576,660)	1,807,186,114	12,722,450,701	14,529,636,815
	0106000 General Administration Planning and Support Services	591,584,624	-	591,584,624	-	-	-	591,584,624	-	591,584,624
	State Department for Public Works	3,691,723,471	753,000,000	4,444,723,471	353,407,778	60,000,000	413,407,778	4,045,131,249	813,000,000	4,858,131,249
	0103000 Government Buildings	645,325,949	454,000,000	1,099,325,949	26,807,778	-	26,807,778	672,133,727	454,000,000	1,126,133,727
1095	0104000 Coastline Infrastructure and Pedestrian Access	102,817,373	249,000,000	351,817,373	4,400,000	60,000,000	64,400,000	107,217,373	309,000,000	416,217,373
	0106000 General Administration Planning and Support Services	355,113,929	-	355,113,929	70,400,000	-	70,400,000	425,513,929	-	425,513,929
	0218000 Regulation and Development of the Construction Industry	2,588,466,220	50,000,000	2,638,466,220	251,800,000	-	251,800,000	2,840,266,220	50,000,000	2,890,266,220
1097	State Department for Aviation and Aerospace Development	14,156,359,225	358,805,330	14,515,164,555	203,080,824	294,000,000	497,080,824	14,359,440,049	652,805,330	15,012,245,379
	0205000 Air Transport	14,156,359,225	358,805,330	14,515,164,555	203,080,824	294,000,000	497,080,824	14,359,440,049	652,805,330	15,012,245,379
	State Department for Irrigation	955,216,610	6,593,175,736	7,548,392,346	175,457,363	4,311,395,865	4,486,853,228	1,130,673,973	10,904,571,601	12,035,245,574
	1014000 Irrigation and Land Reclamation	761,442,210	6,348,175,736	7,109,617,946	142,137,639	3,296,855,189	3,438,992,828	903,579,849	9,645,030,925	10,548,610,774
1104	1022000 Water Harvesting and Storage for Irrigation	20,860,560	245,000,000	265,860,560	-	1,014,540,676	1,014,540,676	20,860,560	1,259,540,676	1,280,401,236
	1023000 General Administration, Planning and Support Services	172,913,840	-	172,913,840	33,319,724	-	33,319,724	206,233,564	-	206,233,564
	State Department for Water & Sanitation	6,777,942,945	47,176,376,232	53,954,319,177	1,718,100,000	1,911,199,000	3,629,299,000	8,496,042,945	49,087,575,232	57,583,618,177
	1001000 General Administration, Planning and Support Services	723,853,960	115,000,000	838,853,960	28,000,000	-	28,000,000	751,853,960	115,000,000	866,853,960
1109	1004000 Water Resources Management	2,041,153,385	14,437,000,000	16,478,153,385	20,000,000	(3,958,103,000)	(3,938,103,000)	2,061,153,385	10,478,897,000	12,540,050,385
	1015000 Water Storage and Flood Control	372,200,000	1,543,901,215	1,916,101,215	-	1,260,000,000	1,260,000,000	372,200,000	2,803,901,215	3,176,101,215
	1017000 Water and Sewerage Infrastructure Development	3,640,735,600	31,080,475,017	34,721,210,617	1,670,100,000	4,609,302,000	6,279,402,000	5,310,835,600	35,689,777,017	41,000,612,617
	State Department for Lands and Physical Planning	5,780,168,880	4,982,390,000	10,762,558,880	(173,194,532)	2,719,200,000	2,546,005,468	5,606,974,348	7,701,590,000	13,308,564,348
....	0101000 Land Policy and Planning	4,368,428,278	3,960,090,000	8,328,518,278	(94,194,532)	2,860,000,000	2,765,805,468	4,274,233,746	6,820,090,000	11,094,323,746

FIRST SCHEDULE: SUPPLEMENTARY ESTIMATES I FOR FY 2025/26										
VOTE CODE	VOTE & PROGRAMME	ORIGINAL BUDGET ESTIMATES FOR FY 2025/26			SUPPLEMENTARY I BUDGET ESTIMATES FOR FY 2025/26 (Changes)			REVISED I BUDGET ESTIMATES FOR FY 2025/26 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1112	0121000 Land Information Management	71,011,382	1,022,300,000	1,093,311,382	-	(140,800,000)	(140,800,000)	71,011,382	881,500,000	952,511,382
	0122000 General Administration, Planning and Support Services	1,340,729,220	-	1,340,729,220	(79,000,000)	-	(79,000,000)	1,261,729,220	-	1,261,729,220
	<b>State Department for Information Communication Technology &amp; Digital Economy</b>	<b>3,553,589,165</b>	<b>12,635,200,631</b>	<b>16,188,789,796</b>	<b>74,338,136</b>	<b>(4,048,000,000)</b>	<b>(3,973,661,864)</b>	<b>3,627,927,301</b>	<b>8,587,200,631</b>	<b>12,215,127,932</b>
1122	0207000 General Administration Planning and Support Services	403,428,424	-	403,428,424	7,000,000	-	7,000,000	410,428,424	-	410,428,424
	0210000 ICT Infrastructure Development	1,171,330,000	11,920,014,293	13,091,344,293	93,000,000	(4,050,080,328)	(3,957,080,328)	1,264,330,000	7,869,933,965	9,134,263,965
	0217000 E-Government Services	1,978,830,741	715,186,338	2,694,017,079	(25,661,864)	2,080,328	(23,581,536)	1,953,168,877	717,266,666	2,670,435,543
	<b>State Department for Broadcasting &amp; Telecommunications</b>	<b>6,197,161,772</b>	<b>356,045,289</b>	<b>6,553,207,061</b>	<b>(106,955,004)</b>	<b>(30,767,179)</b>	<b>(137,722,183)</b>	<b>6,090,206,768</b>	<b>325,278,110</b>	<b>6,415,484,878</b>
1123	0207000 General Administration Planning and Support Services	238,687,995	-	238,687,995	64,743,588	-	64,743,588	303,431,583	-	303,431,583
	0208000 Information and Communication Services	5,682,084,777	322,372,789	6,004,457,566	(171,698,592)	(30,767,179)	(202,465,771)	5,510,386,185	291,605,610	5,801,991,795
	0209000 Mass Media Skills Development	276,389,000	33,672,500	310,061,500	-	-	-	276,389,000	33,672,500	310,061,500
1132	<b>State Department for Sports</b>	<b>1,626,760,837</b>	<b>15,835,000,000</b>	<b>17,461,760,837</b>	<b>4,025,899,838</b>	<b>3,676,000,000</b>	<b>7,701,899,838</b>	<b>5,652,660,675</b>	<b>19,511,000,000</b>	<b>25,163,660,675</b>
	0901000 Sports	1,626,760,837	15,835,000,000	17,461,760,837	4,025,899,838	3,676,000,000	7,701,899,838	5,652,660,675	19,511,000,000	25,163,660,675
	<b>State Department for Culture and Heritage</b>	<b>2,787,596,128</b>	<b>912,980,000</b>	<b>3,700,576,128</b>	<b>226,973,032</b>	<b>(701,000,000)</b>	<b>(474,026,968)</b>	<b>3,014,569,160</b>	<b>211,980,000</b>	<b>3,226,549,160</b>
1134	0902000 Culture / Heritage	1,642,365,951	131,000,000	1,773,365,951	282,973,032	(46,000,000)	236,973,032	1,925,338,983	85,000,000	2,010,338,983
	0903000 The Arts	268,988,394	600,000,000	868,988,394	(15,000,000)	(560,000,000)	(575,000,000)	253,988,394	40,000,000	293,988,394
	0904000 Library Services	467,782,190	145,000,000	612,782,190	(32,000,000)	(145,000,000)	(177,000,000)	435,782,190	-	435,782,190
	0905000 General Administration, Planning and Support Services	136,302,915	-	136,302,915	12,000,000	-	12,000,000	148,302,915	-	148,302,915
	0916000 Public Records Mangement	124,156,678	36,980,000	161,136,678	66,000,000	50,000,000	116,000,000	190,156,678	86,980,000	277,136,678
	0917000 Lottery Control, Licensing and Regulations	148,000,000	-	148,000,000	(87,000,000)	-	(87,000,000)	61,000,000	-	61,000,000
	<b>State Department for Youth Affairs and the Creative Economy</b>	<b>2,213,613,305</b>	<b>2,572,428,825</b>	<b>4,786,042,130</b>	<b>663,639,535</b>	<b>(1,286,152,500)</b>	<b>(622,512,965)</b>	<b>2,877,252,840</b>	<b>1,286,276,325</b>	<b>4,163,529,165</b>
1135	0221000 Film Development Services	796,153,224	354,700,000	1,150,853,224	22,000,000	(320,000,000)	(298,000,000)	818,153,224	34,700,000	852,853,224
	0711000 Youth Empowerment Services	162,801,955	481,422,367	644,224,322	190,000,000	(221,652,500)	(31,652,500)	352,801,955	259,769,867	612,571,822
	0748000 Youth Development Services	661,689,739	1,736,306,458	2,397,996,197	115,000,000	(744,500,000)	(629,500,000)	776,689,739	991,806,458	1,768,496,197
	0749000 General Administration, Planning and Support Services	592,968,387	-	592,968,387	336,639,535	-	336,639,535	929,607,922	-	929,607,922
	<b>State Department for Energy</b>	<b>11,987,884,528</b>	<b>51,485,912,644</b>	<b>63,473,797,172</b>	<b>282,744,110</b>	<b>(1,128,542,821)</b>	<b>(845,798,711)</b>	<b>12,270,628,638</b>	<b>50,357,369,823</b>	<b>62,627,998,461</b>

FIRST SCHEDULE: SUPPLEMENTARY ESTIMATES I FOR FY 2025/26										
VOTE CODE	VOTE & PROGRAMME	ORIGINAL BUDGET ESTIMATES FOR FY 2025/26			SUPPLEMENTARY I BUDGET ESTIMATES FOR FY 2025/26 (Changes)			REVISED I BUDGET ESTIMATES FOR FY 2025/26 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1152	02110000 General Administration Planning and Support Services	369,689,749	280,000,000	649,689,749	3,692,582	350,000,000	353,692,582	373,382,331	630,000,000	1,003,382,331
	02120000 Power Generation	2,337,502,298	10,507,891,458	12,845,393,756	261,511,528	(1,270,000,000)	(1,008,488,472)	2,599,013,826	9,237,891,458	11,836,905,284
	02130000 Power Transmission and Distribution	9,220,416,289	38,659,360,539	47,879,776,828	9,820,000	2,818,272	12,638,272	9,230,236,289	38,662,178,811	47,892,415,100
	02140000 Alternative Energy Technologies	60,276,192	2,038,660,647	2,098,936,839	7,720,000	(211,361,093)	(203,641,093)	67,996,192	1,827,299,554	1,895,295,746
1162	<b>State Department for Livestock</b>	<b>5,035,409,832</b>	<b>5,076,058,633</b>	<b>10,111,468,465</b>	<b>1,280,145,018</b>	<b>1,984,500,000</b>	<b>3,264,645,018</b>	<b>6,315,554,850</b>	<b>7,060,558,633</b>	<b>13,376,113,483</b>
	01120000 Livestock Resources Management and Development	5,035,409,832	5,076,058,633	10,111,468,465	1,280,145,018	1,984,500,000	3,264,645,018	6,315,554,850	7,060,558,633	13,376,113,483
1166	<b>State Department for the Blue Economy and Fisheries</b>	<b>2,998,201,290</b>	<b>5,231,727,099</b>	<b>8,229,928,389</b>	<b>586,873,874</b>	<b>2,332,000,000</b>	<b>2,918,873,874</b>	<b>3,585,075,164</b>	<b>7,563,727,099</b>	<b>11,148,802,263</b>
	01110000 Fisheries Development and Management	2,741,388,635	5,231,727,099	7,973,115,734	180,000,000	2,332,000,000	2,512,000,000	2,921,388,635	7,563,727,099	10,485,115,734
	01170000 General Administration, Planning and Support Services	199,693,874	-	199,693,874	36,873,874	-	36,873,874	236,567,748	-	236,567,748
	01180000 Development and Coordination of the Blue Economy	57,118,781	-	57,118,781	370,000,000	-	370,000,000	427,118,781	-	427,118,781
1169	<b>State Department for Agriculture</b>	<b>17,792,712,489</b>	<b>32,151,811,411</b>	<b>49,944,523,900</b>	<b>6,559,007,216</b>	<b>16,813,100,000</b>	<b>23,372,107,216</b>	<b>24,351,719,705</b>	<b>48,964,911,411</b>	<b>73,316,631,116</b>
	01070000 General Administration Planning and Support Services	8,643,889,041	11,035,000,000	19,678,889,041	6,190,564,563	13,179,000,000	19,369,564,563	14,834,453,604	24,214,000,000	39,048,453,604
	01080000 Crop Development and Management	4,087,181,628	20,316,811,411	24,403,993,039	(141,557,347)	3,913,100,000	3,771,542,653	3,945,624,281	24,229,911,411	28,175,535,692
	01090000 Agribusiness and Information Management	133,161,706	800,000,000	933,161,706	-	(329,000,000)	(329,000,000)	133,161,706	471,000,000	604,161,706
1173	0120000 Agricultural Research & Development	4,928,480,114	-	4,928,480,114	510,000,000	50,000,000	560,000,000	5,438,480,114	50,000,000	5,488,480,114
	<b>State Department for Cooperatives</b>	<b>5,877,611,907</b>	<b>1,471,377,900</b>	<b>7,348,989,807</b>	<b>36,500,000</b>	<b>1,950,000,000</b>	<b>1,986,500,000</b>	<b>5,914,111,907</b>	<b>3,421,377,900</b>	<b>9,335,489,807</b>
1174	03040000 Cooperative Development and Management	5,877,611,907	1,471,377,900	7,348,989,807	36,500,000	1,950,000,000	1,986,500,000	5,914,111,907	3,421,377,900	9,335,489,807
	<b>State Department for Trade</b>	<b>3,984,058,752</b>	<b>369,845,500</b>	<b>4,353,904,252</b>	<b>998,959,524</b>	<b>(70,000,000)</b>	<b>928,959,524</b>	<b>4,983,018,276</b>	<b>299,845,500</b>	<b>5,282,863,776</b>
	03100000 Fair Trade Practices And Compliance of Standards	192,341,760	70,000,000	262,341,760	-	(70,000,000)	(70,000,000)	192,341,760	-	192,341,760
	03110000 International Trade Development and Promotion	1,405,447,213	-	1,405,447,213	206,413,922	-	206,413,922	1,611,861,135	-	1,611,861,135
1175	03120000 General Administration, Planning and Support Services	362,397,577	-	362,397,577	41,500,000	-	41,500,000	403,897,577	-	403,897,577
	03250000 Domestic Trade and Regulation	2,023,872,202	299,845,500	2,323,717,702	751,045,602	-	751,045,602	2,774,917,804	299,845,500	3,074,763,304
1175	<b>State Department for Industry</b>	<b>3,579,771,091</b>	<b>5,822,254,000</b>	<b>9,402,025,091</b>	<b>1,204,466,309</b>	<b>(132,170,690)</b>	<b>1,072,295,619</b>	<b>4,784,237,400</b>	<b>5,690,083,310</b>	<b>10,474,320,710</b>
	03010000 General Administration Planning and Support Services	752,574,001	-	752,574,001	62,762,805	-	62,762,805	815,336,806	-	815,336,806

FIRST SCHEDULE: SUPPLEMENTARY ESTIMATES I FOR FY 2025/26

VOTE CODE	VOTE & PROGRAMME	ORIGINAL BUDGET ESTIMATES FOR FY 2025/26			SUPPLEMENTARY I BUDGET ESTIMATES FOR FY 2025/26 (Changes)			REVISED I BUDGET ESTIMATES FOR FY 2025/26 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1175	03230000 Industrial Promotion and Development	1,770,730,090	4,892,254,000	6,662,984,090	880,000,000	105,400,000	985,400,000	2,650,730,090	4,997,654,000	7,648,384,090
	03210000 Standards and Quality Infrastructure & Research	1,056,467,000	930,000,000	1,986,467,000	261,703,504	(237,570,690)	24,132,814	1,318,170,504	692,429,310	2,010,599,814
	<b>State Department for Micro, Small and Medium Enterprises Development</b>	<b>2,031,710,575</b>	<b>3,061,779,500</b>	<b>5,093,490,075</b>	<b>225,287,688</b>	<b>2,932,800,000</b>	<b>3,158,087,688</b>	<b>2,256,998,263</b>	<b>5,994,579,500</b>	<b>8,251,577,763</b>
1176	03160000 Promotion and Development of MSMEs	880,589,972	2,711,779,500	3,592,369,472	88,426,396	2,877,800,000	2,966,226,396	969,016,368	5,589,579,500	6,558,595,868
	03170000 Product and Market Development for MSMEs	513,419,043	-	513,419,043	140,261,292	55,000,000	195,261,292	653,680,335	55,000,000	708,680,335
	03180000 Digitization and Financial Inclusion for MSMEs	335,630,000	350,000,000	685,630,000	-	-	-	335,630,000	350,000,000	685,630,000
	03190000 General Administration, Planning and Support Services	302,071,560	-	302,071,560	(3,400,000)	-	(3,400,000)	298,671,560	-	298,671,560
1177	<b>State Department for Investment Promotion</b>	<b>1,451,437,200</b>	<b>2,061,026,000</b>	<b>3,512,463,200</b>	<b>160,674,170</b>	<b>1,200,000,000</b>	<b>1,360,674,170</b>	<b>1,612,111,370</b>	<b>3,261,026,000</b>	<b>4,873,137,370</b>
	03220000 Investment Development and Promotion	1,451,437,200	2,061,026,000	3,512,463,200	160,674,170	1,200,000,000	1,360,674,170	1,612,111,370	3,261,026,000	4,873,137,370
1184	<b>State Department for Labour and Skills Development</b>	<b>4,295,205,739</b>	<b>768,601,830</b>	<b>5,063,807,569</b>	<b>690,980,661</b>	<b>84,000,000</b>	<b>774,980,661</b>	<b>4,986,186,400</b>	<b>852,601,830</b>	<b>5,838,788,230</b>
	09100000 General Administration Planning and Support Services	474,949,743	-	474,949,743	264,460,431	84,000,000	348,460,431	739,410,174	84,000,000	823,410,174
	09060000 Labour, Employment and Safety Services	1,174,739,850	211,637,230	1,386,377,080	394,424,907	964,600	395,389,507	1,569,164,757	212,601,830	1,781,766,587
	09070000 Manpower Development, Industrial Skills & Productivity Management	2,645,516,146	556,964,600	3,202,480,746	32,095,323	(964,600)	31,130,723	2,677,611,469	556,000,000	3,233,611,469
	<b>State Department for Social Protection and Senior Citizen Affairs</b>	<b>29,132,888,798</b>	<b>187,130,780</b>	<b>29,320,019,578</b>	<b>4,151,983,584</b>	<b>20,230,000</b>	<b>4,172,213,584</b>	<b>33,284,872,382</b>	<b>207,360,780</b>	<b>33,492,233,162</b>
1185	09080000 Social Development and Children Services	1,625,460,344	39,000,000	1,664,460,344	340,456,927	10,230,000	350,686,927	1,974,917,271	49,230,000	2,024,147,271
	09090000 National Social Safety Net	27,147,459,714	148,130,780	27,295,590,494	3,732,889,717	10,000,000	3,742,889,717	30,880,349,431	158,130,780	31,038,480,211
	09140000 General Administration, Planning and Support Services	359,968,740	-	359,968,740	69,636,940	-	69,636,940	429,605,680	-	429,605,680
1186	<b>State Department for Children Welfare Services</b>	<b>12,074,076,294</b>	<b>244,000,000</b>	<b>12,318,076,294</b>	<b>(133,064,678)</b>	<b>(60,370,000)</b>	<b>(193,434,678)</b>	<b>11,941,011,616</b>	<b>183,630,000</b>	<b>12,124,641,616</b>
	09080000 Social Development and Children Services	2,606,067,741	244,000,000	2,850,067,741	(275,764,678)	(60,370,000)	(336,134,678)	2,330,303,063	183,630,000	2,513,933,063
	09090000 National Social Safety Net	9,310,736,000	-	9,310,736,000	-	-	-	9,310,736,000	-	9,310,736,000
	09140000 General Administration, Planning and Support Services	157,272,553	-	157,272,553	142,700,000	-	142,700,000	299,972,553	-	299,972,553
	<b>State Department for Mining</b>	<b>1,363,413,476</b>	<b>267,171,968</b>	<b>1,630,585,444</b>	<b>830,128,511</b>	<b>-</b>	<b>830,128,511</b>	<b>2,193,541,987</b>	<b>267,171,968</b>	<b>2,460,713,955</b>
1192	10070000 General Administration Planning and Support Services	375,099,462	-	375,099,462	108,868,511	-	108,868,511	483,967,973	-	483,967,973
	10090000 Mineral Resources Management	617,757,910	71,190,000	688,947,910	437,000,000	(30,000,000)	407,000,000	1,054,757,910	41,190,000	1,095,947,910

FIRST SCHEDULE: SUPPLEMENTARY ESTIMATES I FOR FY 2025/26										
VOTE CODE	VOTE & PROGRAMME	ORIGINAL BUDGET ESTIMATES FOR FY 2025/26			SUPPLEMENTARY I BUDGET ESTIMATES FOR FY 2025/26 (Changes)			REVISED I BUDGET ESTIMATES FOR FY 2025/26 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
	10210000 Geological Survey, and Geoinformation Management	370,556,104	195,981,968	566,538,072	284,260,000	30,000,000	314,260,000	654,816,104	225,981,968	880,798,072
1193	State Department for Petroleum	25,378,400,000	5,311,000,000	30,689,400,000	2,201,936,525	(2,570,000,000)	(368,063,475)	27,500,336,525	2,741,000,000	30,321,336,525
	02150000 Exploration and Distribution of Oil and Gas	25,378,400,000	5,311,000,000	30,689,400,000	2,201,936,525	(2,570,000,000)	(368,063,475)	27,500,336,525	2,741,000,000	30,321,336,525
	State Department for Tourism	11,525,438,141	5,010,000,000	16,535,438,141	233,027,044	200,000,000	433,027,044	11,758,465,185	5,210,000,000	16,968,465,185
1202	03130000 Tourism Promotion and Marketing	809,736,000	584,000,000	1,393,736,000	259,500,000	-	259,500,000	1,069,236,000	584,000,000	1,653,236,000
	03140000 Tourism Product Development and Diversification	10,472,598,319	4,386,000,000	14,858,598,319	(50,000,000)	200,000,000	150,000,000	10,422,598,319	4,586,000,000	15,008,598,319
	03150000 General Administration, Planning and Support Services	243,103,822	40,000,000	283,103,822	23,527,044	-	23,527,044	266,630,866	40,000,000	306,630,866
1203	State Department for Wildlife	11,955,504,637	2,404,080,668	14,359,585,305	1,610,292,804	1,125,000,000	2,735,292,804	13,565,797,441	3,529,080,668	17,094,878,109
	10190000 Wildlife Conservation and Management	11,955,504,637	2,404,080,668	14,359,585,305	1,610,292,804	1,125,000,000	2,735,292,804	13,565,797,441	3,529,080,668	17,094,878,109
	State Department for Gender and Affirmative Action	2,015,151,049	4,328,949,404	6,344,100,453	(348,991,057)	304,406,145	(44,584,912)	1,666,159,992	4,633,355,549	6,299,515,541
1212	09110000 Community Development	940,810,000	4,000,000,000	4,940,810,000	(470,000,000)	484,406,145	14,406,145	470,810,000	4,484,406,145	4,955,216,145
	09120000 Gender Empowerment	832,961,098	328,949,404	1,161,910,502	95,000,000	(180,000,000)	(85,000,000)	927,961,098	148,949,404	1,076,910,502
	09130000 General Administration, Planning and Support Services	241,379,951	-	241,379,951	26,008,943	-	26,008,943	267,388,894	-	267,388,894
	State Department for Public Service and Human Capital Development	19,752,441,153	1,856,405,740	21,608,846,893	2,303,698,842	17,776,371	2,321,475,213	22,056,139,995	1,874,182,111	23,930,322,106
1213	07100000 Public Service Transformation	8,299,885,158	1,741,405,740	10,041,290,898	2,018,493,346	17,776,371	2,036,269,717	10,318,378,504	1,759,182,111	12,077,560,615
	07090000 General Administration Planning and Support Services	1,602,842,236	-	1,602,842,236	15,205,496	-	15,205,496	1,618,047,732	-	1,618,047,732
	07470000 National Youth Service	9,849,713,759	115,000,000	9,964,713,759	270,000,000	-	270,000,000	10,119,713,759	115,000,000	10,234,713,759
1221	State Department for East African Community	1,034,727,960	-	1,034,727,960	111,507,179	-	111,507,179	1,146,235,139	-	1,146,235,139
	03050000 East African Affairs and Regional Integration	1,034,727,960	-	1,034,727,960	111,507,179	-	111,507,179	1,146,235,139	-	1,146,235,139
	The State Law Office	5,086,796,345	300,000,000	5,386,796,345	29,049,385	-	29,049,385	5,115,845,730	300,000,000	5,415,845,730
1252	06060000 Legal Services	4,336,618,984	50,000,000	4,386,618,984	27,500,000	-	27,500,000	4,364,118,984	50,000,000	4,414,118,984
	06090000 General Administration, Planning and Support Services	750,177,361	250,000,000	1,000,177,361	1,549,385	-	1,549,385	751,726,746	250,000,000	1,001,726,746
1253	State Department for Justice Human Rights and Constitutional Affairs	1,020,442,234	-	1,020,442,234	43,280,000	-	43,280,000	1,063,722,234	-	1,063,722,234

FIRST SCHEDULE: SUPPLEMENTARY ESTIMATES I FOR FY 2025/26

VOTE CODE	VOTE & PROGRAMME	ORIGINAL BUDGET ESTIMATES FOR FY 2025/26			SUPPLEMENTARY I BUDGET ESTIMATES FOR FY 2025/26			REVISED I BUDGET ESTIMATES FOR FY 2025/26		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
1200	0607000 Governance, Legal Training and Constitutional Affairs	1,020,442,234	-	1,020,442,234	43,280,000	-	43,280,000	1,063,722,234	-	1,063,722,234
1271	Ethics and Anti-Corruption Commission	4,319,962,694	180,000,000	4,499,962,694	38,538,000	-	38,538,000	4,358,500,694	180,000,000	4,538,500,694
	0611000 Ethics and Anti-Corruption	4,319,962,694	180,000,000	4,499,962,694	38,538,000	-	38,538,000	4,358,500,694	180,000,000	4,538,500,694
1281	National Intelligence Service	51,447,229,480	-	51,447,229,480	10,000,000,000	-	10,000,000,000	61,447,229,480	-	61,447,229,480
	0804000 National Security Intelligence	51,447,229,480	-	51,447,229,480	10,000,000,000	-	10,000,000,000	61,447,229,480	-	61,447,229,480
1291	Office of the Director of Public Prosecutions	4,395,631,922	86,000,000	4,481,631,922	1,164,595,450	200,000,000	1,364,595,450	5,560,227,372	286,000,000	5,846,227,372
	0612000 Public Prosecution Services	4,395,631,922	86,000,000	4,481,631,922	1,164,595,450	200,000,000	1,364,595,450	5,560,227,372	286,000,000	5,846,227,372
1311	Office of the Registrar of Political Parties	2,486,991,519	-	2,486,991,519	569,976,000	-	569,976,000	3,056,967,519	-	3,056,967,519
	0614000 Registration, Regulation and Funding of Political Parties	2,486,991,519	-	2,486,991,519	569,976,000	-	569,976,000	3,056,967,519	-	3,056,967,519
1321	Witness Protection Agency	841,206,825	-	841,206,825	(50,000,000)	-	(50,000,000)	791,206,825	-	791,206,825
	0615000 Witness Protection	841,206,825	-	841,206,825	(50,000,000)	-	(50,000,000)	791,206,825	-	791,206,825
1331	State Department for Environment & Climate Change	3,894,894,224	1,934,702,439	5,829,596,763	247,253,876	(231,000,000)	16,253,876	4,142,148,200	1,703,702,439	5,845,850,639
	1002000 Environment Management and Protection	2,036,173,615	1,705,702,439	3,741,876,054	86,200,000	(231,000,000)	(144,800,000)	2,122,373,615	1,474,702,439	3,597,076,054
	1010000 General Administration, Planning and Support Services	486,170,110	-	486,170,110	23,614,978	-	23,614,978	509,785,088	-	509,785,088
	1012000 Meteorological Services	1,372,550,599	229,000,000	1,601,550,599	137,438,898	-	137,438,898	1,509,989,497	229,000,000	1,738,989,497
	State Department for Forestry	8,932,168,653	3,612,041,057	12,544,209,710	2,155,375,935	2,850,000,000	5,005,375,935	11,087,544,588	6,462,041,057	17,549,586,645
1332	1018000 Forests Development, Management and Conservation	8,761,741,680	3,612,041,057	12,373,782,737	2,062,000,000	2,850,000,000	4,912,000,000	10,823,741,680	6,462,041,057	17,285,782,737
	1024000 Agroforestry and Commercial Forests Development	15,295,289	-	15,295,289	-	-	-	15,295,289	-	15,295,289
	1025000 General Administration, Planning and Support Services	155,131,684	-	155,131,684	93,375,935	-	93,375,935	248,507,619	-	248,507,619
2011	Kenya National Commission on Human Rights	530,334,902	-	530,334,902	(9,000,000)	-	(9,000,000)	521,334,902	-	521,334,902
	0616000 Protection and Promotion of Human Rights	530,334,902	-	530,334,902	(9,000,000)	-	(9,000,000)	521,334,902	-	521,334,902
2021	National Land Commission	2,803,230,215	556,104,101	3,359,334,316	2,750,000,000	-	2,750,000,000	5,553,230,215	556,104,101	6,109,334,316
	0119000 Land Administration and Management	2,803,230,215	556,104,101	3,359,334,316	2,750,000,000	-	2,750,000,000	5,553,230,215	556,104,101	6,109,334,316
2031	Independent Electoral and Boundaries Commission	9,302,347,536	30,000,000	9,332,347,536	3,677,945,777	-	3,677,945,777	12,980,293,313	30,000,000	13,010,293,313
	0617000 Management of Electoral Processes	9,302,347,536	30,000,000	9,332,347,536	3,677,945,777	-	3,677,945,777	12,980,293,313	30,000,000	13,010,293,313

FIRST SCHEDULE: SUPPLEMENTARY ESTIMATES I FOR FY 2025/26										
VOTE CODE	VOTE & PROGRAMME	ORIGINAL BUDGET ESTIMATES FOR FY 2025/26			SUPPLEMENTARY I BUDGET ESTIMATES FOR FY 2025/26 (Changes)			REVISED I BUDGET ESTIMATES FOR FY 2025/26 (Approved by National Assembly)		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
2061	The Commission on Revenue Allocation	370,005,079	-	370,005,079	68,183,447	-	68,183,447	438,188,526	-	438,188,526
	0737000 Inter-Governmental Transfers and Financial Matters	370,005,079	-	370,005,079	68,183,447	-	68,183,447	438,188,526	-	438,188,526
	Public Service Commission	3,561,677,980	-	3,561,677,980	35,384,731	-	35,384,731	3,597,062,711	-	3,597,062,711
2071	0725000 General Administration, Planning and Support Services	916,256,784	-	916,256,784	72,299,668	-	72,299,668	988,556,452	-	988,556,452
	0726000 Human Resource Management and Development	2,416,590,622	-	2,416,590,622	(36,914,937)	-	(36,914,937)	2,379,675,685	-	2,379,675,685
	0727000 Governance and National Values	168,512,866	-	168,512,866	-	-	-	168,512,866	-	168,512,866
	0744000 Performance and Productivity Management	39,269,892	-	39,269,892	-	-	-	39,269,892	-	39,269,892
	075000 Administration of Quasi-Judicial Functions	21,047,816	-	21,047,816	-	-	-	21,047,816	-	21,047,816
2081	Salaries and Remuneration Commission	751,716,658	-	751,716,658	42,746,777	-	42,746,777	794,463,435	-	794,463,435
	0728000 Salaries and Remuneration Management	751,716,658	-	751,716,658	42,746,777	-	42,746,777	794,463,435	-	794,463,435
	Teachers Service Commission	386,510,363,906	671,000,000	387,181,363,906	24,111,718,470	-	24,111,718,470	410,622,083,376	671,000,000	411,293,083,376
2091	0509000 Teacher Resource Management	376,889,492,506	629,000,000	377,518,492,506	23,875,718,470	-	23,875,718,470	400,765,210,976	629,000,000	401,394,210,976
	0510000 Governance and Standards	1,064,232,527	-	1,064,232,527	28,000,000	-	28,000,000	1,092,232,527	-	1,092,232,527
	0511000 General Administration, Planning and Support Services	8,556,638,873	42,000,000	8,598,638,873	208,000,000	-	208,000,000	8,764,638,873	42,000,000	8,806,638,873
2101	National Police Service Commission	1,390,844,291	-	1,390,844,291	64,554,358	-	64,554,358	1,455,398,649	-	1,455,398,649
	0620000 National Police Service Human Resource Management	1,390,844,291	-	1,390,844,291	64,554,358	-	64,554,358	1,455,398,649	-	1,455,398,649
2111	Auditor General	8,359,032,880	330,000,000	8,689,032,880	-	-	-	8,359,032,880	330,000,000	8,689,032,880
	0729000 Audit Services	8,359,032,880	330,000,000	8,689,032,880	-	-	-	8,359,032,880	330,000,000	8,689,032,880
2121	Controller of Budget	834,093,754	-	834,093,754	84,000,000	-	84,000,000	918,093,754	-	918,093,754
	0730000 Control and Management of Public Finances	834,093,754	-	834,093,754	84,000,000	-	84,000,000	918,093,754	-	918,093,754
2131	Commission on Administrative Justice	674,212,573	-	674,212,573	(8,000,000)	-	(8,000,000)	666,212,573	-	666,212,573
	0731000 Promotion of Administrative Justice	674,212,573	-	674,212,573	(8,000,000)	-	(8,000,000)	666,212,573	-	666,212,573
2141	National Gender and Equality Commission	556,488,224	-	556,488,224	3,879,580	-	3,879,580	560,367,804	-	560,367,804
	0621000 Promotion of Gender Equality and Freedom from Discrimination	556,488,224	-	556,488,224	3,879,580	-	3,879,580	560,367,804	-	560,367,804

VOTE CODE	VOTE & PROGRAMME	ORIGINAL BUDGET ESTIMATES FOR FY 2025/26			SUPPLEMENTARY 1 BUDGET ESTIMATES FOR FY 2025/26			REVISED 1 BUDGET ESTIMATES FOR FY 2025/26		
		GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES	GROSS CURRENT ESTIMATES	GROSS CAPITAL ESTIMATES	GROSS TOTAL ESTIMATES
2151	Independent Policing Oversight Authority	1,315,881,096	-	1,315,881,096	90,000,000	-	90,000,000	1,405,881,096	-	1,405,881,096
	0622000 Policing Oversight Services	1,315,881,096	-	1,315,881,096	90,000,000	-	90,000,000	1,405,881,096	-	1,405,881,096
	Sub-Total: Executive	1,732,200,804,362	741,572,664,078	2,473,773,468,440	231,329,026,355	131,642,011,268	362,971,037,623	1,963,529,830,717	873,214,675,346	2,836,744,506,063
1261	The Judiciary	25,237,400,000	1,700,000,000	26,937,400,000	400,000,000	(186,741,672)	213,258,328	25,637,400,000	1,513,258,328	27,150,658,328
	0610000 Dispensation of Justice	25,237,400,000	1,700,000,000	26,937,400,000	400,000,000	(186,741,672)	213,258,328	25,637,400,000	1,513,258,328	27,150,658,328
2051	Judicial Service Commission	842,410,000	-	842,410,000	98,300,000	-	98,300,000	940,710,000	-	940,710,000
	0619000 Judicial Oversight	842,410,000	-	842,410,000	98,300,000	-	98,300,000	940,710,000	-	940,710,000
	Sub-Total: Judiciary	26,079,810,000	1,700,000,000	27,779,810,000	498,300,000	(186,741,672)	311,558,328	26,578,110,000	1,513,258,328	28,091,368,328
2041	Parliamentary Service Commission	2,839,865,359	-	2,839,865,359	30,000,000	-	30,000,000	2,869,865,359	-	2,869,865,359
	0765000 General Administration, Planning and Support Services	2,839,865,359	-	2,839,865,359	48,000,000	-	48,000,000	2,631,865,359	-	2,631,865,359
	0766000 Human Resource Management and Development	256,000,000	-	256,000,000	(18,000,000)	-	(18,000,000)	238,000,000	-	238,000,000
2042	National Assembly	28,568,556,038	-	28,568,556,038	300,000,000	-	300,000,000	28,868,556,038	-	28,868,556,038
	0721000 National Legislation, Representation and Oversight	28,568,556,038	-	28,568,556,038	300,000,000	-	300,000,000	28,868,556,038	-	28,868,556,038
2043	Parliamentary Joint Services	6,818,110,806	1,565,000,000	8,383,110,806	130,000,000	-	130,000,000	6,948,110,806	1,565,000,000	8,513,110,806
	0723000 General Administration, Planning and Support Services	6,594,110,806	1,565,000,000	8,159,110,806	130,000,000	-	130,000,000	6,724,110,806	1,565,000,000	8,289,110,806
	0746000 Legislative Training Research & Knowledge Management	224,000,000	-	224,000,000	-	-	-	224,000,000	-	224,000,000
2044	Senate	8,199,167,797	-	8,199,167,797	140,000,000	-	140,000,000	8,339,167,797	-	8,339,167,797
	0767000 Senate Legislation and Oversight	3,270,000,000	-	3,270,000,000	(14,550,000)	-	(14,550,000)	3,255,450,000	-	3,255,450,000
	0768000 Senate Representation, Liaison and Inter-governmental Relations	2,131,000,000	-	2,131,000,000	37,550,000	-	37,550,000	2,168,550,000	-	2,168,550,000
	0769000 General Administration, Planning and Support Services	2,798,167,797	-	2,798,167,797	117,000,000	-	117,000,000	2,915,167,797	-	2,915,167,797
	Sub-Total: Parliament	46,425,700,000	1,565,000,000	47,990,700,000	600,000,000	-	600,000,000	47,025,700,000	1,565,000,000	48,590,700,000
	Grand Total	1,804,706,314,362	744,837,664,078	2,549,543,978,440	232,427,326,355	131,455,269,506	363,882,595,951	2,037,133,640,717	876,292,933,674	2,913,426,574,391

SECOND SCHEDULE								
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES				Notes	
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase		Net Change
1	ADMINISTRATION & INTERNAL AFFAIRS		(542,900,000)	11,404,300,000	-	6,427,223,629	17,288,623,629	
1011		Office of the President	-	450,000,000	-	150,000,000	600,000,000	
1011		0603000 Government Printing Services					-	
1011		0701000 General Administration Planning and Support Services		330,000,000		150,000,000	480,000,000	Increase Ksh. 30 million (Recurrent) for Multi-Agency Strategic Intervention Enhanced O&M-2211300 Increase Ksh. 100 million (Recurrent) for purchase of motor vehicles (National Treasury Addendum). Increase Ksh. 200 million (Recurrent) for Multi Agency Strategic Interventions (National Treasury Addendum) Increase Ksh. 150 million (Development) for NMS pending bills.
1011		0703000 Government Advisory Services		120,000,000			120,000,000	Increase Ksh. 120 million (Recurrent) for Minorities and Marginalized Affairs (National Treasury Addendum).
1011		0770000 Leadership and Coordination of Government Services					-	
1012		Office of the Deputy President	-	200,000,000	-	-	200,000,000	
1012		0734000 Deputy President Services	-	200,000,000			200,000,000	Increase Ksh. 200 million (Recurrent) for other operating expenses (National Treasury Addendum)
1013		Office of the Prime Cabinet Secretary	-	-	-	-	-	
1013		0755000 Government Coordination and Supervision					-	
1014		State Department for Parliamentary Affairs	(39,600,000)	39,600,000	-	-	-	
1014		0759000 Parliamentary Liaison and Legislative Affairs	(19,800,000)	19,800,000			-	Reduce Ksh.19.8 million (Recurrent) from 2220200 Routine Maintenance. Increase Ksh. 19.8 million (Recurrent) for Enhanced O&M (Ksh. 13.8 m-2210303 and Ksh. 6m-2210802)

		SECOND SCHEDULE						
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1014		0760000 Policy Coordination and Strategy	(19,800,000)	19,800,000			-	Reduce Ksh.19.8 million (Recurrent) from 2220200 Routine Maintenance. Increase Ksh. 19.8 million (Recurrent) for Enhanced O&M (Ksh. 13.8 m-2210303 and Ksh. 6m-2210802)
1014		0761000 General Administration, Planning and Support Services					-	
1016		<b>State Department for Cabinet Affairs</b>	-	-	-	-	-	
1016		0758000 Cabinet Affairs Services					-	
1017		<b>State House Affairs</b>	(300,000,000)	450,000,000	-	400,000,000	550,000,000	
1017		0704000 State House Affairs	(300,000,000)	450,000,000		400,000,000	550,000,000	Reduce Ksh. 100 million (Recurrent) from 2210800- Hospitality Services. Reduce Ksh. 200 million (Recurrent) from 2211300 - Other Operating Expenses Increase Ksh. 400 million (Development) for Acquisition of Land for State Lodge Eldoret (National Treasury Addendum) Increase Ksh. 150 million (Recurrent) for HQ Purchase of motor vehicles. Increase Ksh. 300 million (Recurrent) for HQ O&M enhancement.
1018		<b>State Department for National Government Coordination</b>	-	-	-	-	-	
1018		0755000 Government Coordination and Supervision					-	
1024		<b>State Department for Immigration and Citizen Services</b>	-	931,400,000	-	1,820,000,000	2,751,400,000	
1024		0605000 Migration & Citizen Services		901,400,000		1,820,000,000	2,721,400,000	Increase Ksh. 901.4 million (Recurrent) Electronic Travel Authorization (ETA) (A in A Funded) (National Treasury Addendum). Increase Ksh. 1,120 million (Development) for e-citizen services (A in A Funded) (National Treasury Addendum) Increase Ksh. 700 million (Development) for e-citizen services (National Treasury Addendum)

			SECOND SCHEDULE					
			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1024		0626000 Population Management Services		30,000,000			30,000,000	Increase Ksh. 30 million (Recurrent) for Integrated population and registration services
1024		0631000 General Administration and Planning					-	
1025		<b>National Police Service</b>	<b>(162,300,000)</b>	<b>1,302,300,000</b>	<b>-</b>	<b>-</b>	<b>1,140,000,000</b>	
1025		0601000 Policing Services	(162,300,000)	1,302,300,000			1,140,000,000	Reduce Ksh. 17.3 million (Recurrent) from 2210900 Insurance Costs. Reduce Ksh. 145 million (Recurrent) from 22110000 Specialized Materials. Increase Ksh. 140 million (Recurrent) GSU HQ Admin Services towards undercover operations-2211312. Increase Ksh. 80 million (Recurrent) for GSU HQ towards security operations 2211313 Increase Ksh. 65 million (Recurrent) Office of the IG HQ towards undercover operations-2211312.
								Increase Ksh. 11.8 million (Recurrent) for Police Airwing HQ towards contracted professional services 2211310 Increase Ksh. 5.5 million (Recurrent) for Police Airwing HQ towards aircraft maintenance Increase Ksh. 100 million (Recurrent) for outstanding legal fees. Increase Ksh. 900 million (Recurrent) for NPS HQ (National Treasury Addendum)
1026		State Department for Internal Security & National Administration	-	7,900,000,000	-	4,057,223,629	11,957,223,629	

SECOND SCHEDULE								Notes
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1026		0629000 General Administration and Support Services		7,900,000,000		4,000,000,000	11,900,000,000	<p><b>Increase Ksh. 3,900 million (Recurrent)</b> for Operations and Maintenance (Security Operations) (<b>National Treasury Addendum</b>)</p> <p><b>Increase Ksh. 2,000 million (Development)</b> for Police Modernization Programme (<b>National Treasury Addendum</b>)</p> <p><b>Increase Ksh. 2,000 million (Development)</b> for National Integrated Security Command and Control Systems (NISCCS) (<b>National Treasury Addendum</b>)</p> <p><b>Increase Ksh. 2,000 million (Recurrent)</b> Compensation of the Victims of the Demonstrations (<b>National Treasury Addendum</b>)</p>
								<p><b>Increase Ksh. 1.8 billion (Recurrent)</b> for Security operations</p> <p><b>Increase Ksh. 200 million (Recurrent)</b> for Operations and Maintenance (Security Operations) (<b>National Treasury Addendum</b>)</p>
1026		0630000 Policy Coordination Services					-	
1026		0632000 National Government Field Administration Services				57,223,629	57,223,629	<p><b>Increase Ksh. 40 million (Development)</b> for construction of Sub-county DCC house and fence</p> <p><b>Increase Ksh. 17,223,629 (Development)</b> for Kiegoi-Antubochiu Sub-County Headquarters.</p>
2101		<b>National Police Service Commission</b>	-	-	-	-	-	
2101		0620000 National Police Service Human Resource Management					-	
2151		<b>Independent Policing Oversight Authority</b>	<b>(41,000,000)</b>	<b>131,000,000</b>	-	-	<b>90,000,000</b>	

SECOND SCHEDULE								
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
2151		0622000 Policing Oversight Services	(41,000,000)	131,000,000			90,000,000	Reduce Ksh. 41 million (Recurrent) from P.E Increase Ksh. 41 million (Recurrent) for staff recruitment promotion and conversion of senior officers to permanent terms (Gratuity-32.24m, Basic Salary Ksh. 4.04m, House Allowance 2.37m, Hardship Allowance Ksh. 0.811m, Transport allowance -Ksh. 0.63m, contribution to staff pension Ksh. 0.743m Housing Ksh. 12,170 NSSF , Ksh. 149,040 National Industrial Training-Ksh, 1,150. Increase Ksh. 90 million (Recurrent) for Bridging PE deficit -Ksh 2.5 m, enhanced O&M (2210300-Ksh. 40 m, 2210400-Ksh. 20m, 3110700 Ksh. 20m, 2211200-Ksh. 3.5m and 2220100-Ksh. 4m.
2	AGRICULTURE AND LIVESTOCK		(600,000,000)	1,093,000,000	(973,300,000)	2,265,300,000	1,785,000,000	
1162		State Department for Livestock	(20,000,000)	895,000,000	(436,000,000)	326,000,000	765,000,000	
1162		0112000 Livestock Resources Management and Development	(20,000,000)	895,000,000	(436,000,000)	326,000,000	765,000,000	Reduce Ksh. 20 million (Recurrent) from National Livestock Development and Promotion Service. Reduce Ksh. 200 million (Development) from Towards Ending Drought Emergencies in Kenya (TWEENDE). Reduce Ksh. 90 million (Development) from Livestock Value Chain Support Project. Increase Ksh. 40 million (Recurrent) for Kenya Animal Genetic Resource Centre (KAGRC). Increase Ksh. 100 million (Recurrent) for Sheep and Goats Breeding Farms. Increase Ksh. 20 million (Recurrent) for Kenya Livestock Commercialization Programme (KELCOP). Increase Ksh. 100 million (Recurrent) for Breeding and Livestock Research Farms.

		SECOND SCHEDULE						
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
							<p><b>Increase Ksh. 100 million (Recurrent)</b> for Livestock Resources and Market Development services(Livestock restocking Meru ASAL areas.</p> <p><b>Increase Ksh. 90 million (Recurrent)</b> for Dairy Training Institute</p> <p><b>Increase Ksh. 90 million (Development)</b> Establishment of Feedlots, Fodder and Pasture (construction of Yatta Feedlot (Ksh. 45) and construction of office and ablation block in Kiburu feedlot (Ksh. 45 million)).</p> <p><b>Increase 20 million (Development)</b> for Establishment of Hadado Feedlot Mega Dam.</p> <p><b>Increase Ksh. 45 million (Development)</b> for Construction of Livestock Training Institute- Kitui.</p> <p><b>Increase Ksh. 25 million (Development)</b> for Livestock Production Interventions- Fafi Farmers Animal Feeds</p>	
							<p><b>Reduce Ksh. 121 million (Development)</b> from De-Risking, Inclusion &amp; Value Enhancement of Pastoral Economies 2211300 Other Operating Expenses</p> <p><b>Increase Ksh. 121 million (Development)</b> for De-Risking, Inclusion &amp; Value Enhancement of Pastoral Economies as follows: Ksh. 49 million to 2210300 Domestic Travel and Subsistence, and Other Transportation Costs; Ksh. 7.5 million to 2210800 Hospitality Supplies and Services; Ksh. 56.5 million to 2210700 Training Expenses; Ksh. 4 million to Maintenance of Computers; Ksh. 2 million to Purchase of Computers, Printers and other IT Equipment; and Ksh. 2 million General Office Supplies (papers, pencils, forms, small office equipment).</p>	

SECOND SCHEDULE								
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
							<p>Reduce Ksh. 25 million (Development) from Livestock Value Chain Support Project reduced from "Purchase of Specialized Plant, Equipment and Machinery"</p> <p>Increase Ksh. 25 million (Development) for Livestock Value Chain Support Project to; 2210301 Domestic Travel and Subsistence, and Other Transportation Costs (Ksh. 10 million); and Ksh. 15 million to 2211335 Monitoring and Evaluation</p>	
							<p>Increase Ksh. 25 million (Recurrent) for AHITI-Kabete (A in A).</p> <p>Increase Ksh. 100 million (Recurrent) for supplies of production of animal feeds for Wajir West.</p> <p>Increase Ksh. 100 million (Recurrent) for supplies of production of animal feeds for Wajir East.</p> <p>Increase Ksh. 100 million (Recurrent) for supplies of production of animal feeds for Mandera East.</p> <p>Increase Ksh. 100 million (Recurrent) for supplies of production of animal feeds for Lagdera.</p> <p>Increase Ksh. 20 million (Recurrent) for Khalalo Dairy Farmers Group.</p>	
1169		State Department for Crop Development	(580,000,000)	198,000,000	(537,300,000)	1,939,300,000	1,020,000,000	

SECOND SCHEDULE								
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1169		0107000 General Administration Planning and Support Services	(490,000,000)	198,000,000	(20,000,000)	570,000,000	258,000,000	<p><b>Reduce Ksh. 67 million (Recurrent)</b> from Tea Board of Kenya</p> <p><b>Reduce Ksh. 420 million (Recurrent)</b> from Agriculture and Food Authority (AFA) (A in A).</p> <p><b>Increase Ksh. 25 million (Recurrent)</b> for commodities fund.</p> <p><b>Reduce Ksh. 20 million (Development)</b> from 1169110200 Establishment of NCPB Warehouse - Siaya.</p> <p><b>Increase Ksh. 20 million (Development)</b> for Establishment of NCPB Warehouse - Siaya (Capital Grants to National Cereals and Produce Board).</p> <p><b>Increase Ksh. 30 million (Development)</b> for Enable Youth Kenya Programme</p>
								<p><b>Increase Ksh. 100 million (Recurrent)</b> for National Biosafety Authority (NBA) For enhanced surveillance and testing in border points, acquiring additional offices through leasing arrangements with customs authority, as well as upgrading and maintenance laboratory to enhance its testing capabilities and ensure the highest standards of accuracy and reliability (A in A).</p> <p><b>Increase Ksh. 70 million (Recurrent)</b> for Tea Board of Kenya for equipping Common User Facility lab and provide the necessary supporting infrastructure (A in A)</p>

		SECOND SCHEDULE						
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
							<p><b>Increase Ksh. 20 million (Development)</b> for Revamping GMO Safety Measures in Kenya- National Biosafety Authority (NBA) support key infrastructure and systems in the 7 gazetted points of entry/exit—including Mombasa port, Namanga, Busia, Malaba, Lunga Lunga, JKIA, and Taveta—for inspecting, sampling, and clearing imported GM materials <b>(A in A)</b></p> <p><b>Increase Ksh. 400 million (Development)</b> for Agriculture Food Authority (AFA) Additional resources for capacity building support on crop development for devolution (Ksh. 200M), provision of additional seeds and seedlings for better value chains and promotion of edible oil and textile value chain development. <b>(A in A)</b></p>	
							<p><b>Reduce Ksh. 3 million (Recurrent)</b> from 0-0001-01-2210603</p> <p><b>Increase Ksh. 3 million (Recurrent)</b> for 0-0001-01-2210101 Electricity</p> <p><b>Increase Ksh. 100 million (Development)</b> for Youth and Women Empowerment in modern Agriculture Project</p>	
1169		0108000 Crop Development and Management			(517,300,000)	1,369,300,000	852,000,000	<p><b>Reduce Ksh. 307 million (Development)</b> from Seeds and Seedlings Production Project.</p> <p><b>Reduce Ksh. 25 million (Development)</b> from Seeds and Seedlings Production Project. (provision for seedlings for Bura East Farmers).</p> <p><b>Reduce Ksh. 130 million (Development)</b> from Food Security and Crop Diversification Project provision for seed and seedlings procurement and distribution.</p> <p><b>Increase Ksh. 158 million (Development)</b> for Development of Aggregation Centers.</p>

SECOND SCHEDULE								Notes
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
								<p>Increase Ksh. 116 million (Development) for Development of Agriculture Technology Innovation centres.</p> <p>Increase Ksh. 420 million (Development) for Agriculture and Food Authority to promote crop development and provision of seeds and seedlings for the BETA Value chains and high value crops (Avocado, macadamia, coffee, cashew nuts). (AFA) (A in A)</p> <p>Increase Ksh. 500 million (Development) for crop diversification (National Treasury Addendum)</p> <p>Increase Ksh. 100 million (Development) for Food Security and crop diversification project.</p> <p>Increase Ksh. 20 million (Development) Kenya School of Agriculture Ugenya Campus</p>
								<p>Reduce Ksh. 55.3 million (Development) from Fungicides1-1169-1039-01--2211004</p> <p>Increase Ksh. 55.3 million (Development) to National Value Chain support programme for (2211335-19m, 2211301-15m, 2210709-21.3m).</p>
1169		0109000 Agribusiness and Information Management					-	
1169		0120000 Agricultural Research & Development	(90,000,000)				(90,000,000)	Reduce Ksh. 90 million (Recurrent) from Kenya Sugar Research & Training Institute.
3	BLUE ECONOMY & IRRIGATION		-	580,000,000	(610,000,000)	3,032,900,000	3,002,900,000	
1104		State Department for Irrigation	-	-	(231,000,000)	922,900,000	691,900,000	

		SECOND SCHEDULE						
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1104		1014000 Irrigation and Land Reclamation			(231,000,000)	641,900,000	410,900,000	<p><b>Increase Ksh. 75 million (Development)</b> for 1104100619 Lari Escarpment Irrigation Project</p> <p><b>Increase Ksh. 10 million (Development)</b> for Tunyo Chemworor Irrigation Project (development)</p> <p><b>Reduce Ksh. 162 million (Development)</b> from 1104118073 Chepkuum irrigation project (development)</p> <p><b>Reduce Ksh. 69 million (Development)</b> from 1104118074 Singore-Kapkonga irrigation project (development)</p> <p><b>Increase Ksh. 100 million (Development)</b> for Kiirua Buuri Irrigation Development Project</p> <p><b>Increase Ksh. 100 million (Development)</b> for National Irrigation Authority drought mitigation projects</p> <p><b>Increase Ksh. 200 million (Development)</b> for Tharaka Nithi /Meru Irrigation project.</p>
								<p><b>Increase Ksh.156.9 million (Development)</b> for settlement of pending bills on account of strategic water facilities &amp; drought mitigation in ASAL (<b>National Treasury Addendum</b>)</p>
1104		1022000 Water Harvesting and Storage for Irrigation				281,000,000	281,000,000	<p><b>Increase Ksh. 30 million (Development)</b> for Moiben Dam (<b>National Treasury Addendum</b>)</p> <p><b>Increase Ksh. 50 million (Development)</b> for Tendwo dam (<b>National Treasury Addendum</b>)</p> <p><b>Increase Ksh. 70 million (Development)</b> for Wanifor dam (<b>National Treasury Addendum</b>)</p> <p><b>Increase Ksh. 30 million (Development)</b> for Kapsinende dam (<b>National Treasury Addendum</b>)</p> <p><b>Increase Ksh. 101 million (Development)</b> for settlement of pending bills on account of strategic water facilities &amp; drought mitigation in ASAL (<b>National Treasury Addendum</b>)</p>

		SECOND SCHEDULE						
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1104		1023000 General Administration, Planning and Support Services					-	
1109		<b>State Department for Water &amp; Sanitation</b>	-	180,000,000	(329,000,000)	2,110,000,000	1,961,000,000	
1109		1001000 General Administration, Planning and Support Services		50,000,000			50,000,000	Increase Ksh. 50 million (Recurrent) for 1109000700 Kenya Water Institute
1109		1004000 Water Resources Management					-	
1109		1017000 Water and Sewerage Infrastructure Development		130,000,000	(229,000,000)	1,450,000,000	1,351,000,000	Increase Ksh. 30 million (Recurrent) for 1109004400 North Rift Valley WWDA (Recurrent) Increase Ksh. 20 million (Development) for 1109125501 Liter Community Water Project (development) Increase Ksh. 10 million (Development) 1109113100 Mathira Water supply Project (development) Increase Ksh. 235 million (Development) for 1109130335 Rehabilitation of Water Facilities - Elgeyo Marakwet (development)
								Reduce Ksh. 150 million (Development) 1109109800 Drought Mitigation (development) Reduce Ksh. 19 million (Development) 1109125901 Ground Water Resources Assessment for Managed Aquifer Recharge (development) Reduce Ksh. 20 million (Development) from 1109125902 Turkana Ground Water Project (development) Reduce Ksh. 40 million (Development) from 1109127430 Kanyakora Water Project (development) Increase Ksh. 805 million (Development) for critical water projects (National Treasury Addendum) Increase Ksh. 100 million (Recurrent) for 1109000300 Water Services Water services Trust Fund Digitization and automation of services

			SECOND SCHEDULE					
			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
								<p>Increase Ksh. 50 million (Development) for Maua Sewerage- TWWDA</p> <p>Increase Ksh. 30 million (Development) Kaari Water Supply Project – TWWDA</p> <p>Increase Ksh. 100 million (Development) for Nyambene Cluster Water Project - TWWDA</p> <p>Increase Ksh. 200 million (Development) for 1109130303</p>
1109		1015000 Water Storage and Flood Control			(100,000,000)	660,000,000	560,000,000	<p>Reduce Ksh. 100 million (Development) from 1109108702 Elgeyo Marakwet Flood Control and Restoration</p> <p>Increase Ksh. 10 million (Development) for Kanyagia Borehole – NWHSA (development)</p> <p>Increase Ksh. 10 million (Development) Chahaluma Dykes – NWHSA (development)</p> <p>Increase Ksh. 10 million (Development) Bullo Water Pan – NWHSA (development)</p> <p>Increase Ksh. 10 million (Development) Kirembe Primary School – NWHSA (development)</p> <p>Increase Ksh. 10 million (Development) Kyanika Borehole – NWHSA (development)</p> <p>Increase Ksh. 10 million (Development) Mranga Community Water Project – NWHSA (development)</p>

SECOND SCHEDULE								
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
							<p><b>Increase Ksh. 10 million (Development)</b> Kauria Nkumbo Last Mile – NWHSA (development)</p> <p><b>Increase Ksh. 10 million (Development)</b> Ngiori Dam – NWHSA (development)</p> <p><b>Increase Ksh. 10 million (Development)</b> Arabuko School Borehole – NWHSA (development)</p> <p><b>Increase Ksh. 10 million (Development)</b> Loyeya Water Pan – NWHSA (development)</p> <p><b>Increase Ksh. 10 million (Development)</b> Ramagoon Water Project - NWHSA (development)</p> <p><b>Increase Ksh. 10 million (Development)</b> Ganze Water Pan – NWHSA (development)</p>	
							<p><b>Increase Ksh. 10 million (Development)</b> Nyamtiro water supply – NWHSA (development)</p> <p><b>Increase Ksh. 350 million (Development)</b> for critical water projects <b>(National Treasury Addendum)</b></p> <p><b>Increase Ksh. 80 million (Development)</b> for National Water Harvesting &amp; Storage Authority pending bills &amp; unpaid commitments for flood control (50m for west Kano Dykes &amp; 30 million for River Nzoia-Budalangi Dykes)</p> <p><b>Increase Ksh. 100 million (Development)</b> for water supply projects</p>	
1166		State Department for Blue Economy and Fisheries	-	400,000,000	(50,000,000)	-	350,000,000	
1166		0111000 Fisheries Development and Management			(50,000,000)		(50,000,000)	<b>Reduce Ksh. 50 million (Development)</b> from 1166101300 Aquaculture Business Development Project (Development)
1166		0117000 General Administration, Planning and Support Services		30,000,000			30,000,000	<b>Increase Ksh. 30 million (Recurrent)</b> for 1166000100 Headquarters and Administrative Services (recurrent)

		SECOND SCHEDULE						
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1166		0118000 Development and Coordination of the Blue Economy		370,000,000			370,000,000	Increase Ksh. 20 million (Recurrent) 1166001210 Fish Levy Trust Fund (recurrent) Increase Ksh. 350 million (Recurrent) for Oceanic Conference (National Treasury Addendum)
4	COMMUNICATION, INFORMATION & INNOVATION		(826,000,000)	30,767,179	(30,767,179)	-	(826,000,000)	
1122		State Department for Information Communication and Technology & Innovation	-	-	-	-	-	
1122		0207000 General Administration Planning and Support Services					-	
1122		0210000 ICT Infrastructure Development					-	
1122		0217000 E-Government Services					-	
1123		State Department for Broadcasting & Telecommunications	(826,000,000)	30,767,179	(30,767,179)	-	(826,000,000)	
1123		0207000 General Administration Planning and Support Services		30,767,179			30,767,179	Increase Ksh. 30.767179 million (Recurrent) for 1123000101 for Purchase of Motor Vehicles
1123		0208000 Information and Communication Services	(826,000,000)		(30,767,179)		(856,767,179)	Reduce Ksh. 30.767179 million (Development) from 1123100501 Modernization of KNA National Desk and Press Center. Reduce Ksh. 826 million (Recurrent) from pending bills to media houses (National Treasury Addendum)
1123		0209000 Mass Media Skills Development					-	
5	DEFENCE, INTELLIGENCE AND FOREIGN RELATIONS		(26,770,000)	26,770,000	-	-	-	
1041		Ministry of Defence	-	-	-	-	-	
1041		0801000 Defence					-	
1041		0802000 Civil Aid					-	
1041		0803000 General Administration, Planning and Support Services					-	
1041		0806000 Defence Industrialization					-	
1053		State Department for Foreign Affairs	-	-	-	-	-	

SECOND SCHEDULE								
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES				Net Change	Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase		
1053		0714000 General Administration Planning and Support Services					-	
1053		0715000 Foreign Relation and Diplomacy					-	
1053		0741000 Economic and Commercial Diplomacy					-	
1053		0742000 Foreign Policy Research, Capacity Development and Technical Cooperation					-	
1054		<b>State Department for Diaspora Affairs</b>	-	26,770,000	-	-	26,770,000	
1054		0752000 Management of Diaspora and Consular Affairs		26,770,000			26,770,000	Increase Ksh. 26.77 million (Recurrent) to support urgent repatriation needs following the recent escalation of tensions in the Middle East.
1221		<b>State Department for East African Community</b>	(26,770,000)	-	-	-	(26,770,000)	
1221		0305000 East African Affairs and Regional Integration	(26,770,000)				(26,770,000)	Reduce Ksh. 26.77 million (Recurrent) from the purchase of vehicles
1281		<b>National Intelligence Service</b>	-	-	-	-	-	
1281		0804000 National Security Intelligence					-	
6	<b>EDUCATION AND RESEARCH</b>		450,000,000	2,860,000,000	(720,000,000)	1,945,000,000	4,535,000,000	-
1064		<b>State Department for Vocational and Technical Training</b>	-	30,000,000	(50,000,000)	245,000,000	225,000,000	
1064		0505000 Technical Vocational Education and Training			(50,000,000)	245,000,000	195,000,000	Reduce Ksh. 50 million (Development) from Infrastructure in TTIs. Increase Ksh. 60 million (Development) for Special needs TVETS infrastructure support. (Sikri TTI for the deaf and blind-30m, Machakos TTI for the deaf-20m, St. Joseph Musakava TTI-10m). Increase Ksh. 100 million (Development) for TTI's infrastructure support. Increase Ksh. 15 million (Development) for Bomet TVET (National Treasury Addendum) Increase Ksh. 50 million (Development) for Butula TTI Increase Ksh. 20 million (Development) for Phase II Construction of science complex at Bungoma North TTI

SECOND SCHEDULE								
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1064		0507000 Youth Training and Development					-	
1064		0508000 General Administration, Planning and Support Services		30,000,000			30,000,000	Increase Ksh. 30 million (Recurrent) for M&E operations.
1065		<b>State Department for Higher Education &amp; Research</b>	<b>(10,000,000)</b>	<b>50,000,000</b>	<b>(450,000,000)</b>	<b>1,400,000,000</b>	<b>990,000,000</b>	
1065		0504000 University Education			(450,000,000)	1,400,000,000	950,000,000	Reduce Ksh. 150 million (Development) from Capital grants to Universities. Reduce Ksh. 300 million (Development) from Kabarnet University Increase Ksh. 300 million (Development) for Koitalel Samoei University infrastructure support Increase Ksh. 1,000 million (Development) for moi university (National Treasury Addendum) Increase Ksh. 100 million (Development) for Garissa University Library Project.
1065		0508000 General Administration, Planning and Support Services	(10,000,000)	50,000,000			40,000,000	Reduce Ksh. 10 million (Recurrent) from O&M. Increase Ksh. 50 million (Recurrent) for M&E operations
1066		<b>State Department for Basic Education</b>	<b>(2,440,000,000)</b>	<b>2,680,000,000</b>	<b>(220,000,000)</b>	<b>300,000,000</b>	<b>320,000,000</b>	
1066		0501000 Primary Education		1,780,000,000	(160,000,000)	200,000,000	1,820,000,000	Reduce Ksh. 160 million (Development) from rehabilitation of old TTCs Increase Ksh. 40 million (Development) for Infrastructure support to TTC-Eldas TTC Increase Ksh. 10 million (Development) for Infrastructure support to TTC-Kitui Central TTC Increase Ksh. 80 million (Recurrent) to Kenya Institute of Special Education for construction of Assembly of assistive devices factory and national psycho-education assessment parental empowerment center. Increase Ksh. 50 million (Development) for Kitui TTC (National Treasury Addendum) Increase Ksh. 100 million (Development) for primary school infrastructure.

		SECOND SCHEDULE						
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
							<p>Increase Ksh. Ksh 1,500 Billion (Recurrent) for school meals and</p> <p>Increase Ksh. 200 Million (Recurrent) for fortified porridge to support vulnerable learners</p>	
1066		0502000 Secondary Education	(2,400,000,000)	250,000,000	(60,000,000)	100,000,000	(2,110,000,000)	<p>Reduce Ksh. 60 million (Development) from ICT integration in schools.</p> <p>Increase Ksh. 200 million (Recurrent) for Kenya Institute of Curriculum Development to support county dialogue and stakeholders engagement as part of CBE sensitization drive.</p> <p>Increase Ksh. 50 million (Recurrent) for the operations</p> <p>Reduce Ksh. 2,400 million (Recurrent) from Secondary and Tertiary Education HQ Administrative Services.</p> <p>Increase Ksh. 100 million (Development) for secondary school infrastructure.</p>
1066		0503000 Quality Assurance and Standards					-	
1066		0508000 General Administration, Planning and Support Services	(40,000,000)	650,000,000			610,000,000	<p>Reduce Ksh. 40 million (Recurrent) from O&amp;M.</p> <p>Increase Ksh. 600 million (Recurrent) for Monitoring Evaluation and Quality Assurance for comprehensive audit of junior and senior schools to asses CBE preparedness and quality assurance.</p> <p>Increase Ksh. 50 million (Recurrent) for Kenya National Commission for UNESCO</p>
1067		State Department for Science, Innovation and Research	(30,000,000)	100,000,000	-	-	70,000,000	
1067		0506000 Research, Science, Technology and Innovation	(30,000,000)	100,000,000			70,000,000	<p>Reduce Ksh. 30 million (Recurrent) from Kenya Innovation Agency.</p> <p>Increase Ksh. 100 million (Recurrent) for O&amp;M and to operationalize the state department</p>
2091		Teachers Service Commission	2,930,000,000	-	-	-	2,930,000,000	

SECOND SCHEDULE								
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
2091		0509000 Teacher Resource Management	3,000,000,000				3,000,000,000	Increase Ksh. 3 billion (Recurrent) for Minet Kenya Ltd pending bill for teachers medical cover (National Treasury Addendum)
2091		0510000 Governance and Standards					-	
2091		0511000 General Administration, Planning and Support Services	(70,000,000)				(70,000,000)	Reduce Ksh. 70 million (Recurrent) from rationalization of O&M.
7	ENERGY		-	2,301,000,000	(3,771,000,000)	3,785,000,000	2,315,000,000	
1152		State Department for Energy	-	131,000,000	(776,000,000)	3,360,000,000	2,715,000,000	
1152		0211000 General Administration Planning and Support Services				350,000,000	350,000,000	Increase Ksh. 350 million (Development) for 1152108400 Monitoring and Evaluation of Energy Projects (AiA from the PDL)
1152		0212000 Power Generation		131,000,000			131,000,000	Increase Ksh. 131 million (Recurrent) 1152000603-2630100 Geothermal Development Company (Current Grants to Government Agencies and other Levels of Government)

		SECOND SCHEDULE						
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1152		0213000 Power Transmission and Distribution			(776,000,000)	3,010,000,000	2,234,000,000	<p><b>Reduce Ksh. 158 million (Development)</b> from 1152103900 Power Transmission System Improvement project.</p> <p><b>Reduce Ksh. 63 million (Development)</b> from 1152108700 Rabai - Kilifi Transmission Line</p> <p><b>Reduce Ksh. 200 million (Development)</b> from 1152107900 Kenya Power Transmission Expansion Project</p> <p><b>Reduce Ksh. 160 million (Development)</b> 1152109003 Dongo Kundu SEZ (AiA from the sale of electricity).</p> <p><b>Reduce Ksh. 80 million (Development)</b> from 1152103900 Power Transmission Systems Improvement Project (A in A from sale of Electricity Component)</p> <p><b>Reduce Ksh. 80 million (Development)</b> from 1152114401 Kenya Green &amp; Resilient Expansion of Energy - Phase II</p> <p><b>Reduce Ksh. 15 million (Development)</b> from 1152116000 500kw X 2 Power Genset</p>

SECOND SCHEDULE								
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
							<p>Reduce Ksh. 20 million (Development) from 1152115100 New RREC Regional Stores (AiA from the 5% REP Levy)</p> <p>Increase Ksh. 240 (Development) for 1152101800 500kV HVDC Eastern Electricity Highway Project(Ethiopia-Kenya Interconnector) (AiA from the sale of electricity). Increase</p> <p>Ksh. 280 million (Development) for 1152115400 Electrification of Public Facilities - (V)</p> <p>Increase Ksh. 20 million (Development) for 1152115400 Electrification of Public Facilities - (V) (AiA from the 5% REP Levy)</p> <p>Increase Ksh. 155 million (Development) for 1152115500 Installation of Transformers in Constituencies II</p>	
							<p>Increase Ksh. 1,400 million (Development) Electrification of Off-grid areas (Minigrids Upgrade and Hybridization (Local AiA (5% REP Levy arrears)))</p> <p>Increase Ksh. 400 million (Development) for olkaria - lessos -Kisumu 400KV Transmission Line project (National Treasury Addendum).</p>	

		SECOND SCHEDULE						
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
							<p>Increase Ksh. 45 million (Development) for Bahanonand Environs Transformer and maximization (National Treasury Addendum)</p> <p>Increase Ksh. 10 million (Development) for Toror Village (National Treasury Addendum)</p> <p>Increase Ksh. 10 million (Development) for fiouspur (National Treasury Addendum)</p> <p>Increase Ksh. 10 million (Development) for Chepsigot (National Treasury Addendum)</p> <p>Increase Ksh. 10 million (Development) for Stendikisa Village (National Treasury Addendum)</p> <p>Increase Ksh. 10 million (Development) for Kapsegut (National Treasury Addendum)</p> <p>Increase Ksh. 10 million (Development) for Tebeswet Village (National Treasury Addendum)</p> <p>Increase Ksh. 10 million (Development) for Stendikisa Village (National Treasury Addendum)</p>	
							Increase Ksh. 400 million (Development) for REREC projects	
1152		0214000 Alternative Energy Technologies					-	
1193		<b>State Department for Petroleum</b>	-	2,170,000,000	(2,995,000,000)	425,000,000	(400,000,000)	
1193		0215000 Exploration and Distribution of Oil and Gas		2,170,000,000	(2,995,000,000)	425,000,000	(400,000,000)	<p>Reduce Ksh. 2,550 million (Development) from 2520200 Subsidies to Financial Private Enterprises (AiA from the PDL).</p> <p>Increase Ksh. 2,170 million (Recurrent) for 1193000205-2630100 National Oil Corporation of Kenya(NOCK) (AiA from the PDL).</p> <p>Increase Ksh. 50 million (Development) for 1193100201-2630200 Petroleum Exploration in Block 14T project (AiA from the PDL).</p> <p>Increase Ksh. 45 million (Development) for 1193100201-2630200 Petroleum Exploration in Block 14T project.</p>

		SECOND SCHEDULE						
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
							<p>Reduce Ksh. 45 million (Development) from 1193100401-3111400 Lokichar - Lamu Crude Oil Pipeline (LLCOP) project (Research, Feasibility Studies, Project Preparation and Design, Project S)</p> <p>Reduce Ksh. 50 million (Development) from 1193100401-2211300 Lokichar - Lamu Crude Oil Pipeline (LLCOP) project (Other Operating Expenses) (AiA from the PDL). Reduce Ksh. 50 million (Development) from 1193100408-3110500 Clean Cooking Gas (CCG) for Public Learning Institutions project (Construction and Civil Works) (AiA from the PDL). Reduce Ksh. 50 million (Development) from 1193100408-3111100 Clean Cooking Gas (CCG) for Public Learning Institutions project (Purchase of Specialized Plant, Equipment, and Machinery)</p>	
							<p>Reduce Ksh. 150 million (Development) from 1193100405-3110500 LPG Distribution and Infrastructure BETA project (Construction and Civil Works) (AiA from the PDL). Reduce Ksh. 100 million (Development) from 1193100405-3111100 LPG Distribution and Infrastructure-BETA project (Purchase of Specialized Plant, Equipment and Machinery) (AiA from the PDL). Increase Ksh. 330 million (Development) for 1193100405-2630200 LPG Distribution and Infrastructure-BETA project (Capital Grants to Government Agencies and other Levels of Government) (AiA from the PDL)</p>	
8	ENVIRONMENT, FORESTRY AND MINING		-	365,000,000	-	500,000,000	865,000,000	
1331		State Department for Environment and Climate Change	-	-	-	-	-	

		SECOND SCHEDULE						
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES				Notes	
			Recurrent		Development			Net Change
			Reduction	Increase	Reduction	Increase		
1331		1002000 Environment Management and Protection					-	
1331		1010000 General Administration, Planning and Support Services					-	
1331		1012000 Meteorological Services					-	
1192		<b>State Department for Mining</b>	-	315,000,000	-	-	315,000,000	
1192		1007000 General Administration Planning and Support Services		115,000,000			115,000,000	Increase Ksh. 115 million (Recurrent) for legal review and reforms (A in A)
1192		1009000 Mineral Resources Management		120,000,000			120,000,000	Increase Ksh. 120 million (Recurrent) for O&M including purchase of vehicles county mining offices (A in A)
1192		1021000 Geological Survey and Geoinformation Management		80,000,000			80,000,000	Increase Ksh. 80 million (Recurrent) for geological mapping and mineral exploration operations budget (A in A)
1332		<b>1332 State Department for Forestry</b>	-	50,000,000	-	500,000,000	550,000,000	
1332		1018000 Forests Development, Management and Conservation		50,000,000		500,000,000	550,000,000	Increase Ksh. 500 million (Development) for Kenya Watershed Services Improvement Project (KEWASIP) Foreign Financed-Revenue (National Treasury Addendum). Increase Ksh. 50 million (Recurrent) for KFS security operations .
1332		1024000 Agroforestry and Commercial Forestry Development					-	
1332		1025000 General Administration, Planning and Support Services					-	
9	<b>FINANCE AND NATIONAL PLANNING</b>		-	-	(1,200,000,000)	1,100,000,000	(100,000,000)	-
1071		<b>The National Treasury</b>	-	-	(1,200,000,000)	1,000,000,000	(200,000,000)	
1071		0717000 General Administration Planning and Support Services				1,000,000,000	1,000,000,000	Increase Ksh. 1 billion (Development) for Jubilee House (National Treasury Addendum)
1071		0718000 Public Financial Management			(1,200,000,000)		(1,200,000,000)	Reduce Ksh. 1.2 billion (Development) from the Equalization fund
1071		0719000 Economic and Financial Policy Formulation and Management					-	
1071		0720000 Market Competition					-	

		SECOND SCHEDULE						
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1072		State Department for Economic Planning	-	-	-	100,000,000	100,000,000	
1072		07710000 Monitoring and Evaluation Services					-	
1072		0707000 National Statistical Information Services					-	
1072		0709000 General Administration Planning and Support Services					-	
1072		Macro-economic Policy, National Planning and Research					-	
1072		Sectoral and Intergovernmental Development Planning				100,000,000	100,000,000	Increase Ksh. 100 million (Development) for NGCDF
1073		State Department for Investments and Assets Management	-	-	-	-	-	-
1073		0718000 Public Financial Management					-	
2061		The Commission on Revenue Allocation	-	-	-	-	-	-
2061		0737000 Inter-Governmental Transfers and Financial Matters					-	
2121		Office of the Controller of Budget	-	-	-	-	-	-
2121		0730000 Control and Management of Public finances					-	
10	HEALTH		(1,381,000,000)	6,117,000,000	(1,120,000,000)	2,690,000,000	6,306,000,000	
1082		State Department for Medical Services	(1,381,000,000)	5,107,000,000	(1,120,000,000)	2,330,000,000	4,936,000,000	
1082		0402000 National Referral & Specialized Services	(220,000,000)	757,000,000	(1,120,000,000)	1,960,000,000	1,377,000,000	Reduce Ksh. 10 million (Development) from Modern Outpatient Unit at Bour Algi Health Centre. Reduce Ksh. 5 million (Development) from Diribor Health Center. Reduce Ksh. 5 million (Development) from construction of Maternity Block with Theater at Bulla Madina Health. Reduce Ksh. 220 million (Recurrent) from Mathari National Teaching and Referral Hospital. Reduce Ksh. 1 billion (Development) from New 2,000 Bed Multi-Specialty MTRH. Reduce Ksh. 100 million (Development) from Completion of Radiotherapy Center-JOOTRH.

		SECOND SCHEDULE						
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
							<p><b>Increase Ksh. 305 Development</b>) for construction and equipping of, Cheberen Mogotio Health Centre(Kshs10m), Lukusi Health Centre (Ksh 10M), Salient Kipkaren (Ksh 10m) , Kilgoris Health centre(Ksh 20m) , Kitum health centre (Ksh 20m), Nyaribu Dispensary (Ksh 20m), Nyalenda Health Centre (Ksh 25m), Emusanda Health Centre Lurambi (Ksh 10m),Mt Elgon(Ksh 10m),Malela Level IV(Ksh 20m),Sankuri(Ksh 10m) ,Ekambuli Health Centre (Ksh 10m) ,Urenga (Ksh 10m) ,Kaanwa Health Centre (Ksh 20), Kanyakine (Ksh 20m), Loosuk (Ksh 20m), Khwisero Level IV Hospital(Ksh 20m), Bugumbe (Ksh 10m),Mur Malanga(Ksh 20m) and Kegonga Level (IV)(Ksh 10m)</p>	
							<p><b>Increase Ksh. 400 million (Development)</b> for partial payment of MES pending bills and leasing under the new NESP programme. The Funds will allow decommissioning of the Equipment and onboarding of NESP programme.</p> <p><b>Increase Ksh. 100 million (Development)</b> to cater for pending bills under the NESP leasing component i.e.; Central Sterile Supply Department(CSSD). This component is not covered/applicable under Fee for Service(FFS) equipment placement model.</p> <p><b>Increase Ksh. 20 million (Development)</b> for Upgrading &amp; Equipping of Maternal &amp; New Born Ward -Endebess Hospital.</p> <p><b>Increase Ksh. 50 million (Development)</b> for Upgrading and equipping of Children Ward - Kibugua Level 3 Hospital.</p>	

SECOND SCHEDULE							
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS							
2025/2026 SUPPLEMENTARY No.1 ESTIMATES							
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent		Development		Net Change
			Reduction	Increase	Reduction	Increase	
			Notes				
							<p><b>Increase Ksh. 450 million (Development)</b> for procurement of LINAC machine at KNH.</p> <p><b>Increase Ksh. 100 million (Recurrent)</b> for Kenyatta University Teaching Referral &amp; Research Hospital (KUTRRH) P.E</p> <p><b>Increase Ksh. 50 million (Development)</b> for Equipping and Refurbishment-Mwai Kibaki</p> <p><b>Increase Ksh. 76 million (Recurrent)</b> for Mwai Kibaki Teaching &amp; Referral Hospital Othaya</p> <p><b>Increase Ksh. 140 million (Development)</b> for Supply of Medical Supplies and Commodities - Vulcan payment of pending bills</p>
							<p><b>Increase Ksh. 400 million (Recurrent)</b> for Moi Teaching and Referral Hospital</p> <p><b>Increase Ksh. 50 million (Development)</b> for supply of cyflow CD4 counter instruments.</p> <p><b>Increase Ksh. 300 million (Development)</b> for Kegonga level IV Hospital (National Treasury Addendum).</p> <p><b>Increase Ksh. 75 million (Development)</b> for Bugumbe level IV Hospital (National Treasury Addendum).</p> <p><b>Increase Ksh. 20 million (Development)</b> for Khwisero level IV hospital</p> <p><b>Increase Ksh. 101 million (Recurrent)</b> for gratuity for psychologists</p> <p><b>Increase Ksh. 80 million (Recurrent)</b> for Kenyatta University Teaching Referral &amp; Research Hospital (KUTRRH) O&amp;M</p>

SECOND SCHEDULE								
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1082		0410000 Curative & Reproductive Maternal New Born Child Adolescent Health RMNCAH		4,150,000,000		330,000,000	4,480,000,000	<p><b>Increase Ksh. 100 million (Recurrent)</b> for Beyond Zero(Multisectoral Coordination to end HIV &amp; Other Syndemic Diseases).</p> <p><b>Increase Ksh. 20 million (Development)</b> for Procurement of Family Planning &amp; Reproductive Health Commodities</p> <p><b>Increase Ksh. 4,000 million (Recurrent)</b> for NHIF pending bills</p> <p><b>Increase Ksh. 100 million (Development)</b> for Magunga level 4 Hospital (<b>National Treasury Addendum</b>).</p>
							<p><b>Increase Ksh. 75 million (Development)</b> for Lwanda level 3 Hospital (<b>National Treasury Addendum</b>).</p> <p><b>Increase Ksh. 75 million (Development)</b> for Nyagoro level 4 Hospital (<b>National Treasury Addendum</b>).</p> <p><b>Increase Ksh. 50 million (Development)</b> for Nyamaraga level 4 Hospital (<b>National Treasury Addendum</b>).</p> <p><b>Increase Ksh. 50 million (Recurrent)</b> for National Syndemic Disease Control Council for public education, advocacy and community awareness</p> <p><b>Increase Ksh. 10 million (Development)</b> for Urenga Hospital</p>	
1082		0411000 Health Research and Innovations		100,000,000		40,000,000	140,000,000	<p><b>Increase Ksh. 40 million (Development)</b> for construction of KEMRI Kirinyaga-Ksh 20m and KEMRI Kombewa-Kshs 20m</p> <p><b>Increase Ksh. 100 million (Recurrent)</b> for Kenya Medical Research Institute</p>

SECOND SCHEDULE								
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1082		0412000 General Administration	(1,161,000,000)	100,000,000			(1,061,000,000)	Reduce Ksh. 1 billion (Recurrent) from The Emergency, Chronic and Critical Illness Fund. Reduce Ksh. 50 million (Recurrent) from Digital Health Authority. Reduce Ksh. 111 million (Recurrent) from Health Insurance Program for Orphans and Vulnerable Children Increase Ksh. 100 million (Recurrent) for HQ adminand technical services
1083		State Department for Public Health and Professional Standards	-	1,010,000,000	-	360,000,000	1,370,000,000	
1083		0406000 Preventive and Promotive Health Services		410,000,000		40,000,000	450,000,000	Increase Ksh. 50 million (Recurrent) for operationalization of Kenya National Public Health Institute. Increase Ksh. 20 million (Development) for Construction of Health Centres.(construction and equipping of Lkwasi(Ksh 10m),Iolkuniyani maternity(Ksh 10m)) Increase Ksh. 10 million (Recurrent) for Coordination and Monitoring of CHPs programme Increase Ksh. 20 million (Development) to cater for neglected diseases in the country i.e. Neglected Tropical Diseases. Increase Ksh. 350 million (Recurrent) for procurement of mosquito Nets (National Treasury Addendum)

SECOND SCHEDULE								Notes
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1083		0407000 Health resources development and Innovation		50,000,000		320,000,000	370,000,000	<p><b>Increase Ksh. 100 Million (Development)</b> for Construction of Tuition Blocks and Laboratories at KMTC.(Ndiwa KMTC(Ksh 20m),KMTC Nyeri campus(Ksh 10m), Kisii KMTC (10M),Moyale KMTC (Ksh 20m), Imenti KMTC (Ksh 10m) ,Chuka KMTC (Ksh 20m) and Lugari KMTC (Ksh 10m))</p> <p><b>Increase Ksh. 50 million (Recurrent)</b> for Kenya Institute of Primate Research P. E.</p> <p><b>Increase Ksh. 100 million (Development)</b> for Snake Anti-venom Processing Plant Facility KIPRE</p>
								<p><b>Increase Ksh. 75 million (Development)</b> for Kegongga KMTC (National Treasury Addendum).</p> <p><b>Increase Ksh. 20 million (Development)</b> for construction operationalization of Ndaluu KMTC</p> <p><b>Increase Ksh. 15 million (Development)</b> for construction operationalization of Lugari KMTC</p> <p><b>Increase Ksh. 10 million (Development)</b> for construction operationalization of Ugenya KMTC</p>
1083		0408000 Health Policy, Standards and Regulations		100,000,000			100,000,000	<p><b>Increase Ksh. 50 million (Recurrent)</b> for Kenya Health Professions Oversight Authority (KHPOA).</p> <p><b>Increase Ksh. 50 million (Recurrent)</b> for Kenya Medical Practitioners &amp; Dentists Council P.E</p>
1083		0412000 General Administration		450,000,000			450,000,000	<p><b>Increase Ksh. 100 million (Recurrent)</b> for Medical Practitioners, Pharmacists and Dentists Union and Medical Interns Allowances and accrued interests, Legal Pending Bill-NRB ELRC Case No.E6464 of 2020</p> <p><b>Increase 350 million (Recurrent)_</b> for M&amp;E (National Treasury Addendum)</p>
11	HOUSING, URBAN PLANNING & PUBLIC WORKS		-	50,000,000	(100,000,000)	25,060,000,000	25,010,000,000	
1094		State Department for Housing and Urban Development	-	-	(100,000,000)	25,000,000,000	24,900,000,000	

		SECOND SCHEDULE						
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1094		0102000 Housing Development and Human Settlement				25,000,000,000	25,000,000,000	Increase Ksh. 25 billion (Development) for affordable housing (A in A).
1094		0105000 Urban and Metropolitan Development			(100,000,000)		(100,000,000)	Reduce Ksh. 100 million (Development) from Building Resilience of the Urban Poor Project (BCRUP)
1094		0106000 General Administration Planning and Support Services					-	
1095		<b>State for Public Works</b>	-	50,000,000	-	60,000,000	110,000,000	
1095		0103000 Government Buildings					-	
1095		0104000 Coastline Infrastructure and Pedestrian Access				60,000,000	60,000,000	Increase Ksh. 50 million (Development) for clearing pending certificates and facilitate completion of ongoing projects Anda Mansa footbridge -12m, Ole Kasasi B Lengete footbridge 10m, Kaiti Footbridge 14m, Indoli Mwichina (Musango imanga) footbridge 9m, Kamnara footbridge 3m, Akiramet footbridge 0.79m and Bute footbridge 1.21m Increase Ksh. 10 million (Development) for ogweyo rangwe footbridge
1095		0106000 General Administration Planning and Support Services		50,000,000			50,000,000	Increase Ksh. 50 million (Recurrent) for O&M including supervision of ongoing National BETA projects and provision of essential utilities and equipment for recently deployed County Public Works officers. (Domestic Travel-20m, Regional Works offices-10m, Training/Capacity building 20m).
1095		0218000 Regulation and Development of the Construction Industry					-	
12	<b>JUSTICE AND LEGAL AFFAIRS COMMITTEE</b>		(162,000,000)	3,722,000,000	(300,000,000)	90,000,000	3,350,000,000	
1023		<b>State Department for Correctional Services</b>	-	35,000,000	-	20,000,000	55,000,000	
1023		0623000 General Administration, Planning and Support Services					-	

SECOND SCHEDULE								Notes
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1023		0627000 Prison Services		-		10,000,000	10,000,000	Increase Ksh. 10 million (Development) for Construction of Marimanti GK prison women wing
1023		0628000 Probation & After Care Services		35,000,000		10,000,000	45,000,000	Increase Ksh 25 million (Recurrent) to cater for supervision, rehabilitation and reintegration of high risk offenders as well as preparation and submission of High Court reports for the Shakahola cases. Increase Ksh 10 million (Recurrent) for Baggage allowance for transferred officers (227) occasioned by the implementation of the approved organization structure for probation and after care service by the PSC. Increase Ksh. 10 million (Development) for Construction of Makindu probation office
1252		State Law Office	-	85,000,000	-	-	85,000,000	
1252		0606000 Legal Services		85,000,000			85,000,000	Increase Ksh 45 million (Recurrent) for the Council for Legal Education to enable the Council execute its mandate of administering the ATP Examination in April, 2026, regulating legal education and catering for other non-discretionary expenditures.
								Increase Ksh 10 million (Recurrent) for The Auctioneers Licensing Board to enhance its operation and maintenance budget following the appointment of additional four board members. Increase Ksh 30 million (Recurrent) for Nairobi Centre for International Arbitration to implement its Human resource instruments and remunerations structure as approved by Salaries and remuneration Commission.
1252		0609000 General Administration, Planning and Support Services					-	

		SECOND SCHEDULE						
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES				Notes	
			Recurrent		Development			Net Change
			Reduction	Increase	Reduction	Increase		
1253		State Department for Justice Human Rights and Constitutional Affairs	-	25,000,000	-	-	25,000,000	
1253		0607000 Governance, Legal Training and Constitutional Affairs		25,000,000			25,000,000	Increase Ksh 25 million (Recurrent) for Kenya Law Reform Commission to upgrade its Enterprise Resource Planning System. The current system reached its end of life in 2022 and is incompatible with the government wide transition to e-GP.
1271		Ethics and Anti-Corruption Commission	-	30,000,000	-	-	30,000,000	
1271		0611000 Ethics and Anti-Corruption		30,000,000			30,000,000	Increase of Ksh 30 million (Recurrent) to cater for purchase of motor vehicles to replace written-off motor vehicles.
1291		Office of the Director of Public Prosecutions	-	250,000,000	-	-	250,000,000	
1291		0612000 Public Prosecution Services		250,000,000			250,000,000	Increase Ksh. 250 million (Recurrent) for operations and maintenance.
1311		Office of the Registrar of Political Parties	(2,000,000)	297,000,000	-	-	295,000,000	
1311		0614000 Registration, Regulation and Funding of Political Parties	(2,000,000)	297,000,000			295,000,000	Reduce Ksh 2 million (Recurrent) from the item 2210910 on medical insurance Increase Ksh. 1 million (Recurrent) for item 2210302 on accommodation Increase Ksh 1 million (Recurrent) for item 2210303 on daily subsistence to support critical unfunded activities. Increase Ksh 95 million (Recurrent) for capacity building of political parties and the special interest groups, upgrading the integrated political parties' management system as well as address shortfall in personnel emoluments. Increase Ksh. 200 million (Recurrent) for civil Appeal No. 15 of 2018
1321		Witness Protection Agency	(50,000,000)	-	-	-	(50,000,000)	
1321		0615000 Witness Protection	(50,000,000)				(50,000,000)	Reduce Ksh. 50 (Recurrent) from the programme.
2011		Kenya National Commission on Human Rights	-	-	-	-	-	

SECOND SCHEDULE								Notes
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
2011		0616000 Protection and Promotion of Human Rights					-	
2031		<b>Independent Electoral and Boundaries Commission</b>	(110,000,000)	2,900,000,000	-	-	2,790,000,000	
2031		0617000 Management of Electoral Processes	(110,000,000)	2,900,000,000			2,790,000,000	Reduce Ksh 110 million (Recurrent) from office refurbishment be rationalized. Increase Ksh. 2.9 billion (Recurrent) to settle legal pending bills.
2131		<b>Commission on Administrative Justice</b>	-	-	-	-	-	
2131		0731000 Promotion of Administrative Justice					-	
1261		<b>The Judiciary</b>	-	100,000,000	(300,000,000)	70,000,000	(130,000,000)	
1261		0610000 Dispensation of Justice		100,000,000	(300,000,000)	70,000,000	(130,000,000)	Reduce Ksh 300 million (Development) from the Programme of Dispensation of Justice. Increase Ksh 80 million (Recurrent) for the recruitment of 150 legal researchers. The need for the recruitment has been necessitated by the recently recruited High Court Judges and Court of Appeal Judges. Increase Ksh 20 million (Recurrent) for settling court awards against the Judiciary pursuant Court rulings in the following cases; Petition No. 34/2013, CMCC No. E297 of 2022, Civil Case No. 1694/2025, CMCC 566/2014, CMCC E004/ 2021 and CMCC 6009/2016.
								Increase Ksh 80 million (Development) for the Construction of Law Courts in Madiany – Siaya County, Kenya – Nyamira County, Nzau – Makeni County and Kathangachini – Tharaka Nithi County.
2051		<b>Judicial Service Commission</b>	-	-	-	-	-	
2051		0619000 Judicial Oversight					-	
13	LABOUR		(413,900,000)	304,900,000	(27,223,629)	119,000,000	(17,223,629)	
1184		<b>State Department for Labor</b>	-	150,000,000	-	84,000,000	234,000,000	

SECOND SCHEDULE								
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1184		0910000 General Administration Planning and Support Services		76,000,000		84,000,000	160,000,000	<b>Increase Ksh. 45 million (Recurrent)</b> for settlement of pending bills <b>Increase Ksh. 31 million (Recurrent)</b> to finalize on review of all pending laws and policies. <b>Increase Ksh. 84 million (Development)</b> for NYOTA GoK Counterpart Funding to cater for M&E of NYOTA programmes, project implementation, extensive registration and facilitation of applications under RPL.
1184		0906000 Labor, Employment and Safety Services		74,000,000			74,000,000	<b>Increase Ksh. 14 million (Recurrent)</b> for labor market information services. <b>Increase Ksh. 50 million (Recurrent)</b> for labor migration and export programme to facilitate finalization of 7 Bilateral labor negotiations and agreements as well as labor market assessments. <b>Increase Ksh. 10 million (Recurrent)</b> for host labor job fairs and public sensitization forums.
1184		0907000 Manpower Development, Employment and Productivity Management					-	
1213		<b>State Department for Public Service</b>	<b>(309,000,000)</b>	<b>50,000,000</b>	<b>(27,223,629)</b>	<b>35,000,000</b>	<b>(251,223,629)</b>	
1213		0710000 Public Service Transformation	(70,000,000)	50,000,000	(27,223,629)	35,000,000	(12,223,629)	<b>Reduce Ksh. 10 million (Development)</b> from 1213100112 Huduma Centre in Rhamu. <b>Increase Ksh. 10 million (Development)</b> for Huduma Centre in Hamisi.
								<b>Increase Ksh. 25 million (Development)</b> for construction of Huduma Center Mtwapa. <b>Increase Ksh. 50 million (Recurrent)</b> for 1213001800 Human Resource Management Professionals Examinations Board to Cater for shortfall personnel emoluments. <b>Reduce Ksh. 70 million (Recurrent)</b> from the programme <b>Reduce Ksh. 17,223,629 (Development)</b> from Maua Town Huduma Centre

SECOND SCHEDULE								
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1213		0709000 General Administration Planning and Support Services	(239,000,000)				(239,000,000)	Reduce Ksh. 28 million (Recurrent) from purchase of office furniture and general equipment. Reduce Ksh. 25 million (Recurrent) from purchase of specialized plant equipment and machinery. Reduce Ksh. 48 million (Recurrent) from 2220200 Routine maintenance - other assets. Reduce Ksh. 138 million (Recurrent) from 12130007080 purchase of specialized plant equipment and machinery
2071		<b>Public Service Commission</b>	<b>(104,900,000)</b>	<b>104,900,000</b>	-	-	-	
2071		0725000 General Administration, Planning and Support Services	-				-	
2071		0726000 Human Resource management and Development	(104,900,000)	104,900,000			-	Reduce Ksh. 104.9 million (Recurrent) from the programme. Increase Ksh. 27.9 million (Recurrent) for recruitment across the 290 constituencies. Increase Ksh. 20 million (Recurrent) for capacity and supervisory. Increase Ksh. 30 million (Recurrent) for induction of newly recruited interns. Increase Ksh. 24 million (Recurrent) for M&E Increase Ksh. 3 million (Recurrent) for Payroll management systems.
2071		0727000 Governance and National Values					-	
2071		0744000 Performance and Productivity Management					-	
2071		075000 Administration of Quasi-Judicial Functions					-	
2081		<b>Salaries and Remuneration Commission</b>	-	-	-	-	-	
2081		0728000 Salaries and Remuneration Management					-	
14	LANDS		-	1,250,000,000	-	-	1,250,000,000	
1112		<b>State Department for Lands and Physical Planning</b>	-	-	-	-	-	

			SECOND SCHEDULE					
			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1112		0101000 Land Policy and Planning					-	
1112		0121000 Land Information Management					-	
1112		0122000 General Administration, Planning and Support Services					-	
2021		<b>National Land Commission</b>	-	1,250,000,000	-	-	1,250,000,000	
2021		0116000 Land Administration and Management		1,250,000,000			1,250,000,000	Increase Ksh. 600 million (Recurrent) for NLC Historical Land Injustices. Increase Ksh. 650 million (Recurrent) for NLC Legal Affairs and dispute resolution. Increase Ksh. 250 million (Recurrent) for NLC Legal pending bills
15	REGIONAL DEVELOPMENT		(60,000,000)	610,000,000	(1,420,000,000)	1,000,000,000	130,000,000	-
1032		<b>State Department for Devolution</b>	(60,000,000)	40,000,000	-	-	(20,000,000)	
1032		0712000 Devolution Services	(60,000,000)	40,000,000			(20,000,000)	Increase Ksh. 40 million (Recurrent) for operations and maintenance at the State Department. Reduce Ksh. 60 million (Recurrent) from Siaya devolution conference (Rejection of Article 223 Expenditure)
1033		<b>State Department for Special Programmes</b>	-	400,000,000	-	-	400,000,000	
1033		0713000 Special Initiatives					-	
1033		0733000 Accelerated ASAL		400,000,000			400,000,000	Increase Ksh. 400 million (Recurrent) for Relief and rehabilitation budget item 2640201-Emergency Relief
1036		<b>State Department for ASALS &amp; Regional and Northern Corridor Development</b>	-	170,000,000	(1,420,000,000)	1,000,000,000	(250,000,000)	

		SECOND SCHEDULE						
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1036		0733000 Accelerated ASAL Development			(470,000,000)	160,000,000	(310,000,000)	Reduce Ksh. 470 million (development) from 1036101300 Drought Response & Resilience in Arid & Semi-Arid Areas of Kenya – Boji water pan Isiolo - Ksh. 30m, Sheikh Hajir Water pan - Ksh. 30m, Yemwatu Community Borehole - Ksh. 15m, Mbingoni Community Borehole - Ksh. 15m, Desilting of Kurbuta Water pan - Ksh. 15m, Desilting of Milsadet Water pan - Ksh. 15m, Desilting of Harade water pan - Ksh. 15m, Desilting of Tuluroda water pan - Ksh. 15m, Desilting of Suraya water pan - Ksh. 15m, Desilting of Golbo water pan - Ksh. 15m, Desilting of Garade water pan - Ksh. 15m, Desilting of Qarsa-abulla water pan - Ksh. 15m, Desilting of Karaduse water pan - Ksh. 15m, Desilting of Qarari Water pan - Ksh. 15m, Desilting of Elboruido Water pan - Ksh. 15m,
								Desilting of Jarte Water pan - Ksh. 15m, Desilting of Hote Water pan - Ksh. 15m, Desilting of Garseake Water pan - Ksh. 15m, Desilting of Watiti Water pan - Ksh. 15m, Kamor Budo Dam (Libehia Ward) Mandera East - Ksh. 35m, Kyangulumi Sub Chief's Office - Ksh. 15m, Desilting of Hagare Water pan (Lagdera) - Ksh. 15m, Expansion, Desilting and Rehabilitation of Segera Earth Dam (Laikipia East) - Ksh. 15m, Lagbogal North borehole - Ksh. 15m, Fatuma Noor borehole - Ksh. 15m, Sere Rongai water pan - Ksh. 30m, Mathakwaini Secondary School Borehole (Tetu) - Ksh. 15m.

		SECOND SCHEDULE						
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
								<p><b>Increase Ksh. 110 million (development)</b> to 1036119100 NDMA – Expansion, Desilting and Rehabilitation of Segera earth dam (Laikipia East) – Kshs.15m, Mbingoni Borehole – Ksh. 15m, Goda Water pan (Wajir South)- Ksh. 20m, Solarization &amp; Fencing of Qurehay Farm (Garissa County)-Ksh. 15m, Desilting Boji water pan Isiolo - Ksh. 15m, Pamba pan desilting (Seker) – Ksh. 15m, Lowoi pan desilting (Kiwawa) – Ksh. 15m. <b>Increase Ksh. 50 million (Development)</b> for seedlings (National Treasury Addendum)</p>
1036		0743000 General Administration, Planning and Support Services					-	
1036		1013000 Integrated Regional Development		170,000,000	(950,000,000)	840,000,000	60,000,000	<p><b>Increase Ksh. 40 million (Development)</b> to 1036116200 BETA Priorities and Flood Control: Mathakwaini Secondary School Borehole (Tetu)-Ksh. 15m, Kyangulumi Sub Chief's Office borehole – Ksh. 10m, Mukuria Day Sec. School borehole (Kyen East) – Ksh. 15m. (TARDA).</p>
								<p><b>Reduce Ksh. 100 million (development)</b> from: 1036103300 Gum Arabic and Resins Integrated Development Programme Ksh. 100m. (ENNDA)  <b>Reduce Ksh. 500 million (development)</b> from: 1036103300 Gum Arabic and Resins Integrated Development Programme. (ENNDA)</p>

		SECOND SCHEDULE						
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
							<p><b>Increase Ksh. 430m (development)</b> to 1036116100 BETA Priorities and Flood Control: Rehabilitation of Ramaadey Water Pan (Wajir North)- Ksh. 30m, Rehabilitation of Kunjure Water Pan - Ksh. 30m, Kilkiley livestock market water supply (Wajir) Ksh. 20m, Rehabilitation of Hote Livestock Pan - Ksh. 25m, Rehabilitation of Baqaqa Water Pan (Wajir North) Ksh. 30m, Rehabilitation of Bute Wayamo Water Pan - Ksh. 30m, Rehabilitation of Rabso Water Pan - Ksh. 30m, Rehabilitation of Jithey Water Pan (Korondille) - Ksh. 30m, Tokojo water pan desilting Ksh. 15m, Desilting of Basakurow water pan - Ksh. 15m, Kubihalo Water pan (Mandera West) – Ksh. 30m, Sere Rongai water pan – Ksh. 30m, Desilting of lago karo water pan in Dandu (Mandera West) - Ksh. 30m, Desilting and expansion of Shimbir water pan (Mandera South) - Ksh. 30m, Marille Danaba borehole (Banissa) - Ksh. 20m, Ardahallo Water pan (Mandera West) – Ksh. 20m, Choroqo water pan – Ksh. 15m. (ENNDA)</p>	
							<p><b>Increase Ksh. 23 million (recurrent)</b> to LBDA for crude honey mop up.</p>	
							<p><b>Increase: Ksh. 90 million (recurrent)</b> to CDA for PE  <b>Increase Ksh. 70 million (development)</b> to 1036116400 BETA Priorities and Flood Control: Marungu-Mwanda water pan (Wundanyi) – Ksh. 30m, Kulikila borehole (Buguta location) – Ksh. 10m, Zungulukani borehole (Makwasinyi location) – Kshs.10m, Kwa Nzovuni Water pan (Bamba ward) – Ksh. 20m. (CDA)</p>	

SECOND SCHEDULE								
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES				Net Change	Notes
			Recurrent		Development			
			Reduction	Increase	Reduction	Increase		
							<p><b>Reduce Ksh. 350m (development)</b> - Ksh. 220m from 1036114600 Drought Mitigation Interventions – KVDA; Ksh. 130m from 1036119000 Etio.(KVDA)</p> <p><b>Increase Ksh. 57m (recurrent)</b> transfer to KVDA for Wei Wei farmers pending bill.</p> <p><b>Increase Ksh. 60m (development)</b> to 1036116000 BETA Priorities and Flood Control: Chemoibon Dam (Keiyo South) – Ksh. 25m, Arur Dam (Masol) – Ksh. 25m, Chelakatet borehole (Batei) – Ksh. 10m.(KVDA)</p>	
							<p><b>Increase Ksh. 200 million (Development)</b> to ENSDA for drought mitigation initiatives in Kajiado and Narok Counties for water pans borehole drilling and rehabilitation.</p> <p><b>Increase Ksh. 40 million (Development)</b> for (Nkeju Emuny Borehole 10m, Ang'ata Ronkai borehole 10m, Nomotion borehole 10m, Sekete borehole 10m) (KVDA)</p>	
16	SOCIAL PROTECTION		(879,500,000)	812,640,000	(86,640,000)	481,000,000	327,500,000	-
1185		State Department for Social Protection, Pensions & Senior Citizen Affairs	(32,000,000)	-	-	-	(32,000,000)	
1185		0908000 Social Development and Children Services	(14,000,000)				(14,000,000)	<b>Reduce Kshs.14 million (Recurrent)</b> from use of goods an service of 1185001501 Social Development Field Services - Headquarters
1185		0909000 National Social Safety Net					-	
1185		0914000 General Administration, Planning and Support Services	(18,000,000)				(18,000,000)	<b>Reduce Ksh 18 million (Recurrent)</b> from use of goods and services.
1186		State Department for Children Welfare Services	(276,000,000)	392,640,000	(50,140,000)	-	66,500,000	

SECOND SCHEDULE								
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1186		0908000 Social Development and Children Services	(100,000,000)	150,140,000	(50,140,000)		-	<p><b>Reduce Ksh 100 million (Recurrent)</b> from 2640200 Emergency Relief and Refugee Assistance.</p> <p><b>Reduce Ksh 50 million (Development)</b> from 1186102100 Replacement of Asbestos Roofing &amp; Renovation of Statutory Children I .</p> <p><b>Reduce Ksh 0.14 million (Development)</b> from 1186101200 Murang'a Children's Remand Home.</p> <p><b>Increase Ksh. 20 million (Recurrent)</b> to 1186000700 Street Families Rehabilitation Trust Fund (SFRTF) for census</p> <p><b>Increase Ksh 30 million (Recurrent)</b> to 1186000300 National Council for Children's Services-BETA for operationalization of the 2022 act</p> <p><b>Increase Kshs.100.14 million (Recurrent)</b> to 1186000503 Child Welfare Society of Kenya for emergency relief and refugee assistance.</p>
1186		0909000 National Social Safety Net					-	
1186		0914000 General Administration, Planning and Support Services	(176,000,000)	242,500,000			66,500,000	<p><b>Reduce Ksh 10 million (Recurrent)</b> from 2210300 Domestic Travel and Subsistence, and Other Transportation Costs.</p> <p><b>Reduce Ksh. 3 million (Recurrent)</b> from 2210400 Foreign Travel and Subsistence, and other transportation costs,</p> <p><b>Reduce Ksh 10 million (Recurrent)</b> from 2210800 Hospitality Supplies and Services,</p> <p><b>Reduce Ksh 2 million (Recurrent)</b> from 2211300 Other Operating Expenses,</p> <p><b>Reduce Ksh 3 million (Recurrent)</b> from 2211200 Fuel Oil and Lubricants,</p> <p><b>Reduce Ksh 2 million (Recurrent)</b> from 2220100 Routine Maintenance - Vehicles and Other Transport Equipment</p>

		SECOND SCHEDULE						
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
							<p>Reduce Ksh 1 million (Recurrent) from 2220200 Routine Maintenance - Other Assets, Reduce Ksh, 4 million (Recurrent) from 3110300 Refurbishment of Buildings, Reduce Ksh 8 million (Recurrent) from 3110700 Purchase of Vehicles and Other Transport Equipment Reduce Ksh 15 million (Recurrent) from 3111000 Purchase of Office Furniture and General Equipment . Reduce Ksh 118 million (Recurrent) from 1186000401 Headquarters from Personnel Emolument. Increase Ksh. 42.5 million (Recurrent) for public participation on the PFM (Child Welfare Fund) regulations 2025 (National Treasury Addendum) Increase Ksh. 200 million (Recurrent) for HQ O&amp;M</p>	
1212		State Department for Gender and Affirmative Action	(470,000,000)	115,000,000	-	470,000,000	115,000,000	
1212		0911000 Community Development	(470,000,000)			470,000,000	-	Reduce Ksh. 470 million (Recurrent) from Sanitary towels. Increase Ksh. 470 million (Development) for Sanitary towels-NGAF.
1212		0912000 Gender Empowerment		100,000,000			100,000,000	Increase Ksh. 50 million (Recurrent) to 1212000200 Anti FGM Board to cover shortfalls. Increase Ksh. 50 million (Recurrent) to Anti FGM Board for O&M
1212		0913000 General Administration, Planning and Support Services		15,000,000			15,000,000	Increase Ksh. 15 million (Recurrent) for O&M 70th session of the commission on the status of women, 9th to 20th March 2026.
1135		State Department for Youth Affairs and Creative Economy	-	305,000,000	(36,500,000)	11,000,000	279,500,000	

		SECOND SCHEDULE						
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1135		0711000 Youth Empowerment Services		190,000,000	(6,000,000)		184,000,000	<p><b>Reduce Ksh. 6 million (Development)</b> from 1135101100 VIVA Youth Programme-BETA( composed of Ksh 3 million from 2210300 Domestic Travel and Subsistence, and Ksh 3 million from Other Transportation Costs. )</p> <p><b>Increases Ksh. 20 million (Recurrent)</b> to 1135001600 National Youth Council for NYC elections civic education ,</p> <p><b>Increases Ksh 150 million (Recurrent)</b> to 1135001500 Youth Enterprise Development Fund f for Rent for HQ and county offices,gratuity,Utilities and County Office operations, Board expenses,admin operations and maintenance expenses, and YEA +254 programme.</p> <p><b>Increase Ksh. 20 million (Recurrent)</b> for NYC council recruitment.</p>
1135		0748000 Youth Development Services		115,000,000	(30,500,000)	11,000,000	95,500,000	<p><b>Reduce Ksh 20.5 million (Development)</b> from 1135100800 Youth Empowerment Centres - BETA .</p> <p><b>Reduce Ksh 10 million (Development)</b> from 2210300 Domestic Travel and Subsistence, and Other Transportation Costs of 1135101901 National Youth Opportunity Towards Advancement (NYOTA) .</p> <p><b>Increase Ksh 11 million (Development)</b> to; 1135100802Construction and Equipping of Ganze Youth Empowerment Centre( Ksh 3 million), 1135100804Construction and Equipping of Thika Youth Empowerment Centre(3million) ,1135100803Construction and Equipping of Tarbaj Youth Empowerment Centre (Ksh. 5 million).</p>
								<p><b>Increase 115 million (Recurrent)</b> to 1135001405 Youth Development Programmes - BETA for International Great Lakes Region Forum.</p>

			SECOND SCHEDULE					
			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1135		0749000 General Administration, Planning and Support Services					-	
2141		<b>National Gender and Equality Commission</b>	-	-	-	-	-	
2141		0621000 Promotion of Gender Equality and Freedom from Discrimination					-	
1213		<b>State Department for Public Service</b>	(101,500,000)	-	-	-	(101,500,000)	
1213		0747000 National Youth Service	(101,500,000)				(101,500,000)	Reduce Ksh 101.5 million (Recurrent) from use of goods and services
17	<b>SPORTS AND CULTURE</b>		(203,000,000)	4,103,000,000	(7,211,000,000)	4,911,000,000	1,600,000,000	
1132		<b>State Department for Sports</b>	(29,000,000)	4,026,000,000	(6,035,000,000)	4,911,000,000	2,873,000,000	
1132		0901000 Sports	(29,000,000)	4,026,000,000	(6,035,000,000)	4,911,000,000	2,873,000,000	Reduce Ksh. 29 million (Recurrent) from expenditure for Sports Kenya. Reduce Ksh. 2,185 million (Development) from Kenya Academy of Sports SASDF (SASDF A in A). Reduce Ksh. 50 million (Development) from Establishment of an Automation & Digitalization System for Sports Registrar (SASDF A in A). Increase Ksh. 100 million (Recurrent) to Anti-Doping Agency of Kenya (ADAK) for expansion of testing across all disciplines Increase Ksh. 26 million (Recurrent) for HQ payment of pending bills.
								Increase Ksh. 3,411 million (Development) for Sports, Arts and Social Development Fund - Headquarters - This is a reorganization and consolidation of SASDF AiA to facilitate budget implementation (SASDF A in A).

SECOND SCHEDULE								
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
2025/2026 SUPPLEMENTARY No.1 ESTIMATES								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent		Development		Net Change	Notes
			Reduction	Increase	Reduction	Increase		
								<p><b>Increase Ksh.1,500 million (Development)</b>  Appropriation in Aid ceiling for SASDF to support implementation of the following activities:  Rehabilitation and upgrading of various stadia in the country – Ksh.572,000,000  Hosting of African Junior Golf Championships – Ksh. 167,000,000  Hosting of Rugby Sevens Series – Ksh. 100,000,000  Hosting of Africa Rafting Championship – Ksh. 171,000,000  Hosting of Nairobi Marathon – Ksh. 240,000,000  Hosting of Kip Keino Classic Marathon – Ksh. 250,000,000 <b>(A in A SASDF)</b></p>
								<p><b>Reduce Ksh. 3,800 million (Development)</b> from settlement of court award relating to the talanta sports city land.  <b>Increase Ksh. 3,900 million (Recurrent)</b> for AFCON 2027 hosting fees.</p>
1134		<b>State Department for Culture and Heritage</b>	<b>(154,000,000)</b>	<b>50,000,000</b>	<b>(756,000,000)</b>	<b>-</b>	<b>(860,000,000)</b>	
1134		0902000 Culture/ Heritage		10,000,000	(121,000,000)		(111,000,000)	<p><b>Reduce Ksh. 45 million (Development)</b> from Rehabilitation and Upgrade of Kapenguria 6 Facility/Museum <b>(SASDF A in A)</b>.  <b>Reduce Ksh. 26 million (Development)</b> from Gedi National Monument Construction of Perimeter Wall-NMK <b>(SASDF A in A)</b>.  <b>Reduce Ksh. 50 million (Development)</b> from Wundanyi Youth Resource (Culture &amp; Talent) Centre - HQ <b>(SASDF A in A)</b>.  <b>Increase Ksh. 10 million (Recurrent)</b> for National Heroes Council O&amp;M.</p>

SECOND SCHEDULE								
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
2025/2026 SUPPLEMENTARY No.1 ESTIMATES								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent		Development		Net Change	Notes
			Reduction	Increase	Reduction	Increase		
			1134		0903000 The Arts			
1134		0904000 Library Services	(32,000,000)		(145,000,000)		(177,000,000)	Reduce Ksh. 32 million (Recurrent) from Kenya National Library Services Reduce Ksh. 15 million (Development) from Acquisition & Installation of Book Detection Machine RFID Hybrid-KNLS (SASDF A in A). Reduce Ksh. 130 million (Development) from Rehabilitation and Refurbishment of Libraries - KNLS (SASDF A in A).
1134		0905000 General Administration, Planning and Support Services	(35,000,000)				(35,000,000)	Reduce Ksh. 35 million (Recurrent) from the headquarters for Office and General Supplies and Services, Fuel Oil and Lubricants and Routine Maintenance
1134		0916000 Public Records Management		40,000,000			40,000,000	Increase Ksh. 40 million (Recurrent) for National Archives Field office O&M
1134		0917000 Lottery Control, Licensing and Regulations	(87,000,000)				(87,000,000)	Reduce Ksh. 87 million (Recurrent) from the National Lottery Board.
1135		State Department for Youth Affairs and Creative Economy	(20,000,000)	27,000,000	(420,000,000)		(413,000,000)	

		SECOND SCHEDULE						
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1135		0221000 Film Development Services	(20,000,000)	27,000,000	(420,000,000)		(413,000,000)	Reduce Ksh. 20 million (Recurrent) from the Kenya Film Classification Board. Reduce Ksh. 120 million (Development) from Refurbishment of Cinema Theatre (SASDF A in A). Reduce Ksh. 100 million (Development) from Film Location Mapping (SASDF A in A). Reduce Ksh. 100 million (Development) from Establishment of Kenya Film School (SASDF A in A). Reduce Ksh. 100 million (Development) from Acquisition and Installation of a Copyright ERP System - KeCoBo (SASDF A in A). Increase Ksh. 2 million (Recurrent) for Kenya Film Commission for capacity building for film-makers, marketing the country as a filming destination.
								Increase Ksh. 25 million (Recurrent) for Kenya Copyright Board for O&M.
18	TOURISM AND WILDLIFE		-	106,000,000	(500,000,000)	800,000,000	406,000,000	
1202		State Department for Tourism	-	106,000,000	(390,000,000)	-	(284,000,000)	
1202		0313000 Tourism Promotion and Marketing		106,000,000			106,000,000	Increase Ksh. 106 million (Recurrent) for 1202000400 Tourism Regulatory Authority ( A in A)
1202		0314000 Tourism Product Development and Diversification			(390,000,000)		(390,000,000)	Reduce Ksh. 390 million (Development) from 1202001800 Tourism Fund enhancement (TF A in A)
1202		0315000 General Administration, Planning and Support Services					-	
1203		State Department for Wildlife	-	-	(110,000,000)	800,000,000	690,000,000	

			SECOND SCHEDULE					
			BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS					
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1203		1019000 Wildlife Conservation and Management			(110,000,000)	800,000,000	690,000,000	<p><b>Increase Ksh. 100 million (Development)</b> for Dodori National Reserve (TF A in A).</p> <p><b>Increase Ksh. 50 million (Development)</b> for Kiunga Marine Conservancy Water Pan (TF A in A).</p> <p><b>Increase Ksh. 50 million (Development)</b> for Kamuthe Conservancy Water Pan (TF A in A).</p> <p><b>Increase Ksh. 50 million (Development)</b> for Ishakbini Conservancy Water Pan (TF A in A).</p> <p><b>Increase Ksh. 50 million (Development)</b> Elang'ata Emuny Community Conservancy Water Pan (TF A in A).</p>
								<p><b>Increase Ksh. 30 million (Development)</b> Mbale Community Conservancy Water Pan (TF A in A).</p> <p><b>Increase Ksh. 30 million (Development)</b> Iwalenyi Community Conservancy Water Pan (TF A in A).</p> <p><b>Increase Ksh. 30 million (Development)</b> for Bura Ranch Community Water Pan (TF A in A).</p> <p><b>Reduce Ksh. 20 million (Development)</b> from 1203102400 provision of water for wildlife in protected areas.</p> <p><b>Increase Ksh. 20 million (Development)</b> for 1203101600 Rehabilitation of Research and Training Facilities at Naivasha HQ</p>

SECOND SCHEDULE								Notes
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
2025/2026 SUPPLEMENTARY No.1 ESTIMATES								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
								<p>Reduce Ksh. 90 million (Development) from 1203103103500 Wildlife Drought Intervention</p> <p>Increase Ksh. 30 million (Development) for Kora National Park (Bisanadi-Korbesa-Sig77-78rd Rehabilitation).</p> <p>Increase Ksh. 30 million (Development) for Empaash-olorienito conservancy (Nasaru-Saikeri-Najile Road)</p> <p>Increase Ksh. 30 million (Development) for Iloodariak-Kilonito Elangata Ewuas conservancy (kisamis-Kilonito Road).</p> <p>Increase Ksh. 100 million (Development) for Meru National Park Roads</p> <p>Increase Ksh. 100 million (Development) for Kora National Park Roads</p> <p>Increase Ksh. 100 million (Development) for Bisanadi National Reserve Roads</p>
19	TRADE INDUSTRY AND COOPERATIVES		(170,000,000)	392,000,000	(272,000,000)	505,000,000	455,000,000	
1173		State Department for Cooperatives	-	50,000,000	(150,000,000)	100,000,000	-	
1173		0304000 Cooperative Development and Management		50,000,000	(150,000,000)	100,000,000	-	<p>Reduce Ksh. 50 million (Development) from construction of Milk Factory Narok.</p> <p>Reduce Ksh. 100 million (Development) from Modernization of Coffee Factories.</p> <p>Increase Ksh. 100 million (Development) for modernization of New KPCU warehouses.</p> <p>Increase Ksh. 50 million (Recurrent) for of New KPCU revival programme (Coffee Seedlings).</p>
1174		State Department for Trade	(150,000,000)	100,000,000	(70,000,000)	-	(120,000,000)	
1174		0309000 Domestic Trade and Enterprise Development					-	
1174		0310000 Fair Trade Practices And Compliance of Standards			(70,000,000)		(70,000,000)	Reduce Ksh. 70 million (Development) from 1174100500 Modernization of Standards Laboratory.

SECOND SCHEDULE								
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1174		0311000 International Trade Development and Promotion	(150,000,000)	100,000,000			(50,000,000)	Reduce Ksh. 150 million (Recurrent) from Integration of Regional & Multilateral Trade Agreements Head(Domestic travel 50m, rental of produced goods 20m, hospitality 20m, other operating expenses 30m). Increase Ksh. 100 million (Recurrent) for KEPROBA to support key programmes promoting Kenya's brand locally and internationally.
1174		0312000 General Administration, Planning and Support Services					-	
1175		<b>State Department for Industry</b>	-	242,000,000	(52,000,000)	-	190,000,000	
1175		0301000 General Administration Planning and Support Services		6,400,000			6,400,000	Increase Ksh. 6.4 million (Recurrent) for gratuity payment for officers under contract
1175		0320000 Industrial Promotion and Development		155,000,000	(52,000,000)		103,000,000	Reduce Ksh. 52 million (Development) from CAIPS. Increase Ksh. 100 million (Recurrent) for Kenya Industrial for training material and equipment for students. Increase Ksh. 30 million (Recurrent) for Kenya Leather Development Council (KLDC) ICT Digitization Increase Ksh. 25 million (Recurrent) for Kenya Leather Development Council (KLDC) SRC enhance personnel emoluments shortfall.
1175		0321000 Standards and Quality Infrastructure & Research		80,600,000			80,600,000	Increase Ksh. 40 million (Recurrent) for KIRDI to support mandatory contractual obligations. Increase Ksh. 40.6 million (Recurrent) for KENAs for contractual obligations and PE
1176		<b>State Department for Micro, Small and Medium Enterprises Development</b>	-	-	-	55,000,000	55,000,000	
1176		0316000 Promotion and Development of MSMEs					-	
1176		0317000 Product and Market Development for MSMEs				55,000,000	55,000,000	Increase Ksh. 55 million (Development) for completion of industrial park in Nairobi KIE.
1176		0318000 Digitization and Financial Inclusion for MSMEs					-	

SECOND SCHEDULE								Notes
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1176		0319000 General Administration, Planning and Support Services					-	
1177		State Department for Investment Promotion	(20,000,000)	-	-	350,000,000	330,000,000	
1177		0322000 Investment Development and Promotion	(20,000,000)			350,000,000	330,000,000	Reduce Ksh. 20 million (Recurrent) from KenInvest. Increase Ksh. 250 million (Development) for Automation of working capital financing workflows and disbursement - Kenya Development Corporation (KDC) (A in A funded) Increase Ksh. 50 million (Development) Monitoring and Evaluating of loans given to farmers - Kenya Development Corporation (KDC) (A in A funded) Increase Ksh. 50 million (Development) for Consultancy in sharia compliance - Kenya Development Corporation (KDC) (A in A funded)
20	TRANSPORT AND INFRASTRUCTURE		(300,000,000)	100,000,000	(580,000,000)	9,365,000,000	8,585,000,000	-
1091		State Department for Roads	-	-	(150,000,000)	8,460,000,000	8,310,000,000	
1091		0202000 Road Transport			(150,000,000)	8,460,000,000	8,310,000,000	Increase Ksh. 2,660 million (Development) for critical and to repair flood damage (National Treasury Addendum). Increase Ksh.3,555 million (Development) for critical and to repair flood damage (National Treasury Addendum). Increase Ksh. 250 million (Development) for Nachu- SGR Road. Increase Ksh. 100 million (Development) for RWC 896-Tarmacking Phase -Mworoga-Maraa-Mitunguu Road-KeRRA

SECOND SCHEDULE							
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS							
2025/2026 SUPPLEMENTARY No.1 ESTIMATES							
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent		Development		Net Change
			Reduction	Increase	Reduction	Increase	
			Notes				
							<p>Increase Ksh. 50 million (Development) for Periodic Maintance of Githioro-Mwara -Mirichu Rd-KeRRA.</p> <p>Increase Ksh. 35 million (Development) for Gikandu-Muti Road.</p> <p>Increase Ksh. 40 million (Development) for Kangara -Kabui-Mugumoini Rd KeRRA</p> <p>Increase Ksh. 20 million (Development) for Athena Bridge -KeRRA</p> <p>Increase Ksh. 100 million (Development) for Nyabururu-Matoke Road -KURA.</p>
							<p>Increase Ksh. 10 million (Development) for olonkai-Kipeto Road-KeRRA.</p> <p>Increase Ksh. 10 million (Development) for Prastini Kinwa Road-KeRRA.</p> <p>Reduce Ksh. 100 million (Development) from Dashek-Kajaja-Ausmudhule Road.</p> <p>Increase Ksh. 20 million (Development) for Dashek-Kajaja Road.</p> <p>Increase Ksh. 80 million (Development) for Kajajan-Asmudhule Road.</p> <p>Reduce Ksh. 50 million (Development) from improvement to bitumen standards balambala roads</p> <p>Increase Ksh. 30 million (Development) for spot improvement of kasha to balambala road.</p> <p>Increase Ksh. 20 million (Development) for Ohio balambala</p>

SECOND SCHEDULE								Notes
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
								<p><b>Increase Ksh. 30 million (Development)</b> for Kahawa Meadows Road, Runda M-KeRRA</p> <p><b>Increase Ksh. 20 million (Development)</b> for Soraya-Nicole Close-KeRRA;</p> <p><b>Increase Ksh. 20 million (Development)</b> for Paradise-Marcus Drive Road-KeRRA</p> <p><b>Increase Ksh. 10 million (Development)</b> for Stoni Athi-Namnyak -KeRRA</p> <p><b>Increase Ksh. 750 million (Development)</b> for critical roads and repairs to flood damaged road infrastructure.</p> <p><b>Increase Ksh. 650 (Development)</b> for LAFUND compensation Nairobi Expressway</p>
1092		<b>State Department of Transport</b>	(300,000,000)	-	(400,000,000)	400,000,000	(300,000,000)	
1092		0201000 General Administration, Planning and Support Services	(100,000,000)		(200,000,000)	400,000,000	100,000,000	<p><b>Reduce Ksh. 100 million (Recurrent)</b> from LAPSET Corridor Development Authority (LCDA) under the General Admin., Planning &amp; Support Services Programme meant for general Operations and Maintenance (O&amp;M) at the Headquarters.</p> <p><b>Reduce Ksh. 200 million (Development)</b> from LAPSET Corridor Development Authority (LCDA) under the General Admin., Planning &amp; Support Services programme of which Ksh. 150 million is from the construction of the Lamu Port Special Economic Zone Phase 1 access roads and Ksh. 50 million from the detailed design of the Lamu Special Economic Zone and Integrated land use.</p>
								<p><b>Increase Ksh. 400 million (Development)</b> for NaMATA in the General Administration, Planning and Support services to provide construction of walkways and pavements for non-motorized road users.</p>

SECOND SCHEDULE								
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
2025/2026 SUPPLEMENTARY No.1 ESTIMATES								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	Recurrent		Development		Net Change	Notes
			Reduction	Increase	Reduction	Increase		
			1092		0203000 Rail Transport			
1092		0204000 Marine Transport					-	
1092		0216000 Road Safety	(200,000,000)				(200,000,000)	Reduce Ksh. 200 million (Recurrent) from the National Transport and Safety Authority (NTSA) under the Road Safety Programme meant for road safety and stakeholder engagement sensitization and Training.
1093		State Department for Shipping and Maritime Affairs	-	100,000,000	-	400,000,000	500,000,000	
1093		0219000 Shipping and Maritime Affairs		100,000,000		400,000,000	500,000,000	Increase Ksh. 200 million (Development) for the Project Lake Turkana Maritime and Transport Investment project to cater for the initial phases of the project. Increase Ksh. 100 million (Recurrent) for Bandari Maritime Academy (BMA) to upscale operations and maintenance. Increase Ksh. 100 million (Development) for National Maritime Spatial Plan Increase Ksh. 100 million (Development) for Maritime Sector Data Project.
1097		State Department for Aviation and Aerospace Development	-	-	(30,000,000)	105,000,000	75,000,000	

SECOND SCHEDULE								Notes
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
1097		0205000 Air Transport			(30,000,000)	105,000,000	75,000,000	Reduce Ksh. 30 million (Development) from the project 1097101000 Banane/ Shantabaq Airstrip under the Air Transport Programme to consolidate and allow for substantial and impactful investment for Modogashe Airstrip in the same Constituency. Increase Ksh. 30 million (Development) for Modogashe Airstrip. The amount is reallocated from project 1097101000- Banane/Shantabaq Airstrip in the same Constituency. Increase Ksh. 75 million (Development) for Lafey Airstrip Mandera (National Treasury Addendum)
21	BUDGET & APPROPRIATIONS COMMITTEE		(820,000,000)	1,000,000,000	-	-	180,000,000	
		Parliament	(400,000,000)	1,000,000,000	-	-	600,000,000	
2041		Parliamentary Service Commission	-	30,000,000	-	-	30,000,000	
2041		0765000 General Administration Planning and Support Services		30,000,000			30,000,000	Increase Ksh. 2.5 million (Recurrent) for NSSF contributions Increase Ksh. 10 million (Recurrent) for EALA games Increase Ksh.17.5 million (Recurrent) for Committees Operations
2041		0766000 Human Resources Management and Development					-	
2042		National Assembly	(400,000,000)	700,000,000	-	-	300,000,000	

SECOND SCHEDULE								
BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS								
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
2042		0721000 National Legislation, representation and oversight	(400,000,000)	700,000,000			300,000,000	<p><b>Increase Ksh. 17 million (Recurrent)</b> for NSSF contributions</p> <p><b>Increase Ksh. 70 million (Recurrent)</b> for personnel emoluments arrears</p> <p><b>Increase Ksh. 31 million (Recurrent)</b> for Motor Vehicle Reimbursement</p> <p><b>Increase Ksh. 76 million (Recurrent)</b> for EALA games</p> <p><b>Increase Ksh.106 million (Recurrent)</b> for Committees Operations</p> <p><b>Reduce Ksh. 150 million (Recurrent)</b> from 0002-01-2110328</p> <p><b>Increase Ksh. 150 million (Recurrent)</b> to 0003-01-2210400</p>
								<p><b>Reduce Ksh. 150 million (Recurrent)</b> from 0002-01-2110328</p> <p><b>Increase Ksh. 150 million (Recurrent)</b> to 0004-01-2210400</p> <p><b>Reduce Ksh. 100 million (Recurrent)</b> from 0002-05-2110201</p> <p><b>Increase Ksh. 100 million (Recurrent)</b> to 0001-01-2210400</p>
2043		<b>Parliamentary Joint Services</b>	-	130,000,000	-	-	130,000,000	
2043		0723000 General Administration, planning and support services		130,000,000			130,000,000	<p><b>Increase Ksh. 17 million (Recurrent)</b> for NSSF contributions</p> <p><b>Increase Ksh. 30 million (Recurrent)</b> for Staff Medical</p> <p><b>Increase Ksh. 30 million (Recurrent)</b> for EALA games</p> <p><b>Increase Ksh. 20 Million (Recurrent)</b> for Utilities, (Water and Electricity)</p> <p><b>Increase Ksh. 20 million (Recurrent)</b> for Rents and Rates</p> <p><b>Increase Ksh 13 million (Recurrent)</b> for Refined fuels (Generators)</p>

		SECOND SCHEDULE						
		BUDGET COMMITTEE FINANCIAL RECOMMENDATIONS						
Vote Code	Departmental Committee	VOTE/PROGRAMME CODES & TITLE	2025/2026 SUPPLEMENTARY No.1 ESTIMATES					Notes
			Recurrent		Development		Net Change	
			Reduction	Increase	Reduction	Increase		
2043		0746000 Legislative Training Research & Knowledge Management					-	
2044		<b>Senate Affairs</b>	-	140,000,000	-	-	140,000,000	
2044		0767000 Senate Legislation and Oversight		75,450,000			75,450,000	Increase Ksh.75.45 million (Recurrent) for Committees Operations
2044		0768000 Senate Representation, Liaison & Intergovernmental Relations		22,550,000			22,550,000	Increase Ksh. 15 million (Recurrent) for personnel emoluments arrears Increase Ksh. 7.55 million (Recurrent) for Motor Vehicle Reimbursement
2044		0769000 General Administration Planning and Support Services		42,000,000			42,000,000	Increase Ksh. 12 million (Recurrent) for NSSF contributions Increase Ksh. 30 million (Recurrent) for EALA games
2111		<b>Auditor General</b>	(420,000,000)	-	-	-	(420,000,000)	
2111		0729000 Audit Services	(420,000,000)				(420,000,000)	Reduce Ksh. 420 million (Recurrent) from the programme
		<b>Total Expenditure</b>	(5,935,070,000)	37,228,377,179	(18,921,930,808)	64,076,423,629	76,447,800,000	
		<b>Parliament</b>	(400,000,000)	1,000,000,000	-	-	600,000,000	
		<b>Judiciary</b>	-	100,000,000	(300,000,000)	70,000,000	(130,000,000)	
		<b>Executive</b>	(5,535,070,000)	36,128,377,179	(18,621,930,808)	64,006,423,629	75,977,800,000	

### THIRD SCHEDULE: EXPENDITURES UNDER ARTICLE 223 OF THE CONSTITUTION

S/ No	Vote/Programme/ Project/Item	Current	Approved Additional Capital	Total	Exchequer Disbursement	Disbursement Date	Committee Approval
<b>Part A: Ministerial Expenditure</b>							
1	1011 Executive Office of the President	790,000,000	110,000,000	900,000,000	318,512,436		
	0701000 General Administration Planning and Support Services	790,000,000	110,000,000	900,000,000	318,512,436		
	Operations and Maintenance	490,000,000	110,000,000	600,000,000	318,512,436	22/12/2025	<b>Approved</b>
	Operations and Maintenance	300,000,000		300,000,000			
2	1012 Office of the Deputy President	750,000,000	-	750,000,000	457,001,985		
	0734000 Deputy President Services	750,000,000	-	750,000,000	457,001,985		
	Operations and Maintenance	750,000,000		750,000,000	457,001,985	1/16/2026 & 06/02/2026 & 08/02/2026 & 27/02/2026	<b>Approved</b>
3	1017 State House	4,500,000,000	-	4,500,000,000	4,374,057,254		
	0704000 State House Affairs	4,500,000,000	-	4,500,000,000	4,374,057,254		

S/ No	Vote/Programme/ Project/Item	Current	Approved Additional Capital	Total	Exchequer Disbursement	Disbursement Date	Committee Approval
	Other Operating Expenses & Operations and Maintenance	4,500,000,000		4,500,000,000	4,374,057,254	15/12/2025 , 16/12/2025, 22/12/2025 & 23/12/2025 & 1/16/2026 & 11/02/2026	Approved
4	1025 National Police Service	2,300,000,000	-	2,300,000,000	2,077,539,300		
	0601000 Policing Services	2,300,000,000	-	2,300,000,000	2,077,539,300		
	Medical Insurance/Group Life	2,000,000,000		2,000,000,000	2,000,000,000	17/02/2026	Approved
	Operations and Maintenance	300,000,000		300,000,000	77,539,300	02/12/2026	Approved
5	1026 State Department for Internal Security & National Administration	7,000,000,000	-	7,000,000,000	5,500,000,000	-	
	0629000 General Administration and Support Services	7,000,000,000	-	7,000,000,000	5,500,000,000	-	
	Security Operations	7,000,000,000		7,000,000,000	5,500,000,000	22/9/2025 & 21/10/2025 , 3/11/2025 & 11/11/2025 & 18/2/2026	Approved
6	1032 State Department for Devolution	60,000,000	-	60,000,000	60,000,000		
	0712000 Devolution Services	60,000,000	-	60,000,000	60,000,000		

S/ No	Vote/Programme/ Project/Item	Current	Approved Additional Capital	Total	Exchequer Disbursement	Disbursement Date	Committee Approval
	Operations and Maintenance	60,000,000		60,000,000	60,000,000	24/10/2025	The Committee rejects
7	1033 State Department for Special Programmes	9,050,413,100	-	9,050,413,100	2,788,918,333	-	
	0733000 Accelerated ASAL Development	9,050,413,100	-	9,050,413,100	2,788,918,333		
	Emergency Relief (food, medicine, blankets, cash grant, tents and other )	9,000,000,000		9,000,000,000	2,738,505,233	5/11/2025, 24/11/2025 & 11/12/2025	Approved
	Operations and Maintenance	50,413,100		50,413,100	50,413,100	19/11/2025	Approved
8	1064 State Department for Technical Vocational Education and Training	-	120,000,000	120,000,000	-	-	
	0505000 Technical Vocational Education and Training	-	120,000,000	120,000,000	-	-	
	Wings to Fly phase Project- funded by the KFW- the Federal Republic of Germany		120,000,000	120,000,000			
9	1065 State Department for Higher Education	3,880,965,844	150,000,000	4,030,965,844	4,030,965,844		
	0504000 University Education	3,880,965,844	150,000,000	4,030,965,844	4,030,965,844		

S/ No	Vote/Programme/ Project/Item	Current	Approved Additional Capital	Total	Exchequer Disbursement	Disbursement Date	Committee Approval
	Current Transfer	3,880,965,844		3,880,965,844	3,880,965,844	12/05/2025	Approved
	Construction of Administration Block and Lecture Theatre project under Koitalel Samoei University College		150,000,000	150,000,000	150,000,000	26/01/2026	Approved
<b>10</b>	<b>1066 State Department for Basic Education</b>	<b>3,100,000,000</b>	<b>1,656,477,207</b>	<b>4,756,477,207</b>	<b>3,100,000,000</b>	-	
	<b>0501000 Primary Education</b>	-	<b>1,656,477,207</b>	<b>1,656,477,207</b>	-	-	
	School Infrastructure Nyamira County Project		1,656,477,207	1,656,477,207			
	<b>0502000 Secondary Education</b>	<b>3,100,000,000</b>	-	<b>3,100,000,000</b>	<b>3,100,000,000</b>		
	Current Grant	3,100,000,000		3,100,000,000	3,100,000,000	15/12/2025	Approved
<b>11</b>	<b>1071 The National Treasury</b>	<b>2,175,100,000</b>	<b>3,929,515,043</b>	<b>6,104,615,043</b>	<b>3,802,653,586</b>		
	<b>0717000 General Administration Planning and Support Services</b>		<b>3,929,515,043</b>	<b>3,929,515,043</b>	<b>1,875,165,103</b>		
	Kenya Affordable Housing Finance Project		1,881,515,043	1,881,515,043	1,875,165,103	22/102/2025	Approved
	Acquisition of a Disaster Recovery Site at Konza Technopolis and		2,048,000,000	2,048,000,000			

S/ No	Vote/Programme/ Project/Item	Current	Approved Additional Capital	Total	Exchequer Disbursement	Disbursement Date	Committee Approval
	Upgrade of KRA IT infrastructure & Core System Upgrade						
	<b>0719000 Economic and Financial Policy Formulation and Management</b>	<b>2,175,100,000</b>	<b>-</b>	<b>2,175,100,000</b>	<b>1,927,488,483</b>		
	Current Grant	2,175,100,000		2,175,100,000	1,927,488,483	15/12/2025	Approved
<b>12</b>	<b>1072 State Department for Economic Planning</b>		<b>2,635,548,246</b>	<b>2,635,548,246</b>	<b>2,629,994,547</b>		
	0707000 National Statistical Information Services		2,635,548,246	2,635,548,246	2,629,994,547		
	The Eastern Africa Regional Statistics Program for Results		2,635,548,246	2,635,548,246	2,629,994,547	18/12/2025	Approved
<b>13</b>	<b>1082 State Department for Medical Services</b>	<b>-</b>	<b>8,049,974,412</b>	<b>8,049,974,412</b>	<b>-</b>	<b>-</b>	
	0410000 Curative & Reproductive Maternal New Born Child Adolescent Health RMNCAH	-	8,049,974,412	8,049,974,412	-	-	
	Kenya Covid 19 Health Emergency Response Project		8,049,974,412	8,049,974,412			
<b>14</b>	<b>1083 State Department for Public Health and</b>	<b>5,630,000,000</b>	<b>-</b>	<b>5,630,000,000</b>			

SI/ No	Vote/Programme/ Project/Item	Current	Approved Additional Capital	Total	Exchequer Disbursement	Disbursement Date	Committee Approval
	<b>Professional Standards</b>						
	<b>0407000 Health Resources Development and Innovation</b>	<b>5,630,000,000</b>	<b>-</b>	<b>5,630,000,000</b>			
	Contractual Employees- Health Interns	5,630,000,000		5,630,000,000			
<b>15</b>	<b>1091 State Department for Roads</b>	<b>-</b>	<b>23,093,106,803</b>	<b>23,093,106,803</b>	<b>4,093,106,803</b>	<b>-</b>	
	<b>0202000 Road Transport</b>	<b>-</b>	<b>23,093,106,803</b>	<b>23,093,106,803</b>	<b>4,093,106,803</b>	<b>-</b>	
	Modogashe-Habasweini-Samatar and Rhamu Mander Road Project		4,093,106,803	4,093,106,803	4,093,106,803	15/12/2025	<b>Approved</b>
	Multinational Horn of Africa Isiolo-Mandera Corridor Upgrading of Elwak-Rhamu(A13) Road		2,000,000,000	2,000,000,000			
	China Development Bank (CDB) Co-Financed Projects		10,500,000,000	10,500,000,000			
	Nairobi Intelligent Transport System(ITS) Establishment and		5,000,000,000	5,000,000,000			

S/ No	Vote/Programme/ Project/Item	Current	Approved Additional Capital	Total	Exchequer Disbursement	Disbursement Date	Committee Approval
	Junction Improvement						
	Kitale -Morphus Road Project		1,000,000,000	1,000,000,000			
	Dualling of Mombasa Mariakani		500,000,000	500,000,000			
16	<b>1092 State Department for Transport</b>	-	<b>8,360,941,581</b>	<b>8,360,941,581</b>	-	-	
	<b>0204000 Marine Transport</b>		<b>6,300,000,000</b>	<b>6,300,000,000</b>	-		
	Mombasa Special Economic Zone Project(Dongo Kundu)		6,300,000,000	6,300,000,000			
	<b>0203000 Rail Transport</b>	-	<b>2,060,941,581</b>	<b>2,060,941,581</b>			
	Supply and Commissioning of Kenya Railway Commissioning of Kenya Railway Corporation Rolling Stock Maintenance Workshop Equipment and Capacity Building Project		2,060,941,581	2,060,941,581			

S/ No	Vote/Programme/ Project/Item	Current	Approved Additional Capital	Total	Exchequer Disbursement	Disbursement Date	Committee Approval
17	1109 State Department for Water & Sanitation	-	1,718,995,784	1,718,995,784	297,211,702	-	
	1017000 Water and Sewerage Infrastructure Development	-	117,897,000	117,897,000	-	-	
	Thwake Multipurpose Water Development Program		117,897,000	117,897,000			
	1004000 Water Resources Management	-	1,601,098,784	1,601,098,784	297,211,702		
	Coastal Region Water Security and Climate Resilience Project (CRWSCRRP)		1,156,098,784	1,156,098,784			
	Nairobi Water and Sanitation Project CKE-1135		300,000,000	300,000,000	297,211,702	02/12/2026	Approved
	Rehabilitation and Augmentation of Loitoktok Water Supply & Sanitation Project		145,000,000	145,000,000			
18	1134 State Department for	269,000,000	-	269,000,000	105,000,000	-	

S/ No	Vote/Programme/ Project/Item	Current	Approved Additional Capital	Total	Exchequer Disbursement	Disbursement Date	Committee Approval
	<b>Culture, The Arts and Heritage</b>						
	<b>0902000 Culture/ Heritage</b>	269,000,000	-	269,000,000	105,000,000		
	Operations and Maintenance	269,000,000		269,000,000	105,000,000	26/01/2026	<b>Approved</b>
19	<b>1135 State Department for Youth Affairs and Creative Economy</b>	317,700,000	-	317,700,000	-	-	
	<b>0748000 Youth Development Services</b>	317,700,000	-	317,700,000	-		
	Operations and Maintenance	317,700,000		317,700,000			
20	<b>1152 State Department for Energy</b>	-	311,000,000	311,000,000	-	-	
	<b>0213000 Power Transmission and Distribution</b>		311,000,000	311,000,000	-	-	
	Kenya Electricity Expansion Project		111,000,000	111,000,000			
	Reinforcement of Electricity Transmission Network(RETNET)		200,000,000	200,000,000			
21	<b>1169 State Department for Agriculture</b>	-	1,000,000,000	1,000,000,000	1,000,000,000	-	

S/ No	Vote/Programme/ Project/Item	Current	Approved Additional Capital	Total	Exchequer Disbursement	Disbursement Date	Committee Approval
	<b>0107000 General Administration Planning and Support Services</b>	-	<b>1,000,000,000</b>	<b>1,000,000,000</b>	<b>1,000,000,000</b>		
	Capital Grants		1,000,000,000	1,000,000,000	1,000,000,000	18/9/2025	<b>Apporved</b>
<b>22</b>	<b>1173 State Department for Cooperatives</b>		<b>2,000,000,000</b>	<b>2,000,000,000</b>	<b>2,000,000,000</b>	-	
	0304000 Cooperative Development and Management		2,000,000,000	2,000,000,000	2,000,000,000		
	Capital Grants		2,000,000,000	2,000,000,000	2,000,000,000	01/02/2026	<b>Approved</b>
<b>23</b>	<b>1176 State Department for Micro, Small and Medium Enterprises Development</b>	-	<b>3,577,812,550</b>	<b>3,577,812,550</b>	<b>1,003,012,200</b>		
	0316000 Promotion and Development of MSMEs		3,577,812,550	3,577,812,550	1,003,012,200	11/2/2026 & 17/02/2026	<b>Approved</b>
<b>24</b>	<b>1185 State Department for Social Protection and Senior Citizens Affairs</b>	<b>3,710,000,000</b>	-	<b>3,710,000,000</b>	<b>3,560,000,000</b>	-	
	<b>0909000 National Social Safety Net</b>	<b>3,710,000,000</b>	-	<b>3,710,000,000</b>	<b>3,560,000,000</b>		
	Cash Transfer	3,560,000,000		3,560,000,000	3,560,000,000	22/10/2025	<b>Approved</b>
	Operations and Maintenance	150,000,000		150,000,000			

S/ No	Vote/Programme/ Project/Item	Current	Approved Additional Capital	Total	Exchequer Disbursement	Disbursement Date	Committee Approval
25	1221 State Department for East African Community Affairs	108,000,000	-	108,000,000			
	0305000 East African Affairs and Regional Integration	108,000,000	-	108,000,000			
	Operations and Maintenance	108,000,000		108,000,000			
26	1281 National Intelligence Service	1,000,000,000	-	1,000,000,000	-	-	
	0804000 National Security Intelligence	1,000,000,000	-	1,000,000,000	-	-	
	Security Operations	1,000,000,000		1,000,000,000			
27	1311 Office of the Registrar of Political Parties	200,000,000	-	200,000,000	200,000,000		
	0614000 Registration, Regulation and Funding of Political Parties	200,000,000	-	200,000,000	200,000,000		
	Current Grant	200,000,000		200,000,000	200,000,000	10/01/2025	Approved
	<b>Total</b>	<b>44,841,178,944</b>	<b>56,713,371,626</b>	<b>101,554,550,569</b>	<b>41,337,973,990</b>		



**THE NATIONAL ASSEMBLY**

**THIRTEENTH PARLIAMENT - FIFTH SESSION - 2026**

**BUDGET AND APPROPRIATIONS COMMITTEE**

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**THE DEPARTMENTAL COMMITTEES OBSERVATIONS AND POLICY RECOMMENDATIONS MATRIX FOR THE  
SUPPLEMENTARY BUDGET I FOR FY 2026/27**

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**PARLIAMENTARY BUDGET OFFICE  
THE NATIONAL ASSEMBLY  
PARLIAMENT BUILDINGS  
NAIROBI**

**MAR 2026**

**ANNEX I: DEPARTMENTAL COMMITTEES OBSERVATIONS AND POLICY RECOMMENDATIONS**

<b>DEPARTMENTAL COMMITTEE</b>	<b>OBSERVATIONS</b>	<b>POLICY RECOMMENDATIONS</b>
<p><b>Departmental Committee on Social Protection</b></p>	<p><b>State Department for Gender and Affirmative Action (Vote 1212)</b></p> <p>1. The Committee observed that in FY 2023/24, an amount of KShs. 14 million earmarked for the National Government Affirmative Action Fund (NGAAF) for Kisii and Nakuru counties was erroneously reverted to the Consolidated Fund at the close of the financial year and has since been reinstated in the current Supplementary Budget to benefit the intended counties.</p> <p><b>State Department for Children Services (Vote 1186)</b></p> <p>1. The Committee observed that the Child Welfare Society of Kenya has, over the years, played a critical role in supporting access to education for vulnerable children through sponsorships and scholarships; however, a significant number of beneficiaries have accumulated substantial fee arrears, placing them at risk of being sent home from school, necessitating urgent funding to clear outstanding arrears.</p> <p>2. The Committee observed that there exists a mismatch between revised budget allocations and Key Performance Indicator (KPI) targets, with some projects having targets revised upwards to 100 percent completion despite having no corresponding funding.</p> <p>3. The Committee observed that the State Department had only utilized 11.6 percent of its total development allocation, indicating low absorption and weak project execution.</p>	<p>1. That, by 30th June 2026, the Cabinet Secretary responsible for Public Service submits a comprehensive framework for NYS Enterprise Limited.</p>

4. The Committee observed that there has been a continued rise in the number of street families across urban centers while budgetary allocations to rehabilitation programs are declining.

**State Department for Youth Affairs and Creative Economy (Vote 1135)**

1. The Committee observed that labor mobility programs present an opportunity to address youth unemployment and enhance foreign exchange earnings.
2. The Committee observed that the National Youth Council plays a critical role in youth participation, particularly in an election period.

**State Department for Social Protection and Senior Citizens Affairs (Vote 1185)**

1. The Committee observed that KSEIP II is significantly underfunded with only KShs. 10 million provided against a requirement of KShs. 130 million.

**State Department for Public Service (NYS)**

1. The Committee observed that NYS Enterprise Limited has been established to commercialize programs and generate Appropriation-in-Aid.

<p><b>Departmental Committee on Justice and Legal Affairs</b></p>	<p><b>Judiciary</b></p> <p>1. The Committee observed that the Judiciary faces inadequate funding, IFMIS limitations and delayed exchequer releases.</p> <p><b>State Law Office and Department of Justice</b></p> <p>1. The Committee observed that the State Law Office faces staff retention challenges due to uncompetitive remuneration.</p> <p><b>State Department for Correctional Services</b></p> <p>1. The Committee observed the need for inter-agency collaboration to decongest prisons.</p> <p>2. The Committee observed the need to leverage PPPs and available land for food production.</p> <p><b>Independent Electoral and Boundaries Commission</b></p> <p>1. The Committee observed that the Commission should submit supporting documents for pending bills.</p> <p><b>Office Of the Director of Public Prosecutions</b></p> <p>1. The Committee observed that the Office faces funding, staffing and operational challenges.</p> <p><b>Commission On Administrative Justice</b></p> <p>1. The Committee observed the need to enhance awareness of its mandate.</p> <p><b>Witness Protection Agency</b></p> <p>1. The Committee observed that the Agency plays a critical role in witness protection.</p> <p>2. The Committee observed that the Agency supports 70 witnesses and 94 dependents.</p>	
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	<p>3. The Committee observed that the current budget limits operational flexibility.</p> <p><b>Ethics And Anti-Corruption Commission</b></p> <p>1. The Committee observed that the Commission requires motor vehicles following asset loss.</p> <p><b>Registrar Of Political Parties</b></p> <p>1. The Committee observed that the Office faces litigation challenges.</p> <p>2. The Committee observed that the Office is understaffed.</p> <p>3. The Committee observed that the Office faces transport constraints.</p>	
<p><b>Departmental Committee on Labour</b></p>	<p>1. The Committee observed that new capital projects have been introduced despite incomplete projects.</p> <p>2. The Committee observed slow implementation of donor-funded projects.</p> <p>3. The Committee observed persistent underfunding affecting program implementation.</p>	<p>1. That circulars on remuneration be issued before budget finalization.</p> <p>2. That, by 21st May 2026, outdated labor laws be reviewed and submitted.</p> <p>3. That PSC aligns internship programs to the financial year.</p>

<p><b>Departmental Committee on Administration and Internal Security</b></p>	<ol style="list-style-type: none"> <li>1. The Committee observed that supplementary estimates are driven by personnel costs and operational needs.</li> <li>2. The Committee observed discrepancies in Article 223 withdrawals.</li> <li>3. The Committee observed emerging unfunded priorities.</li> <li>4. The Committee observed the need for supplementary allocations.</li> <li>5. The Committee observed underfunded security and administrative areas.</li> <li>6. The Committee observed resource optimization measures by agencies.</li> </ol>	
<p><b>Departmental Committee on Health</b></p>	<p><b>State Department For Medical Services</b></p> <ol style="list-style-type: none"> <li>1. The Committee observed that budget cuts have strained agencies and payroll obligations.</li> <li>2. The Committee observed capacity gaps in NESP implementation.</li> </ol> <p><b>State Department For Public Health And Professional Standards</b></p> <ol style="list-style-type: none"> <li>1. The Committee observed lack of framework for intergovernmental agreements.</li> </ol>	<p><b>State Department For Medical Services</b></p> <ol style="list-style-type: none"> <li>1. That training on NESP be implemented and report submitted within 60 days.</li> <li>2. That a payment plan be developed to clear KEMSA arrears.</li> <li>3. That a Cabinet Memorandum be submitted within 30 days.</li> </ol> <p><b>State Department For Public Health And Professional Standards</b></p> <ol style="list-style-type: none"> <li>1. That a framework for agreements be established within 30 days.</li> <li>2. That strategic health programmes be ring-fenced.</li> </ol>
<p><b>Departmental Committee on Sports and Culture</b></p>	<p><b>State Department For Sports</b></p>	

1. The Committee observed that in FY 2025/26 approved estimates, the State Department for Sports was allocated KShs. 1.63 billion and KShs. 15.84 billion under recurrent and development expenditures respectively, and that the recurrent expenditure has been revised to KShs. 1.66 billion, an increase of KShs. 28.90 million, while the development expenditure has been revised to KShs. 20.64 billion, an increase of KShs. 4.80 billion.
2. The Committee observed that the increase in recurrent expenditure is attributable to higher personnel emoluments and enhanced Appropriation-in-Aid collection at the Sports Registrar, while the increase in development expenditure is due to land compensation for Posta Sports Ground amounting to KShs. 3.8 billion and enhanced Appropriation-in-Aid collection at the Sports, Arts and Social Development Fund (SASDF) by KShs. 1 billion.
3. The Committee observed that the State Department is seeking approval from the National Treasury for an upward revision of the Appropriation-in-Aid ceiling for SASDF by KShs. 5.9 billion to support implementation of approved sports programmes and projects, which SASDF projects to collect within the current financial year.
4. The Committee observed that funds from the Sports, Arts and Social Development Fund are constrained due to major financial commitments towards completion of infrastructure projects, including Talanta Sports City, Moi International Sports Complex, Nyayo National Stadium, and training grounds, with an outstanding balance of KShs. 11.37 billion required to complete stadiums earmarked for AFCON 2027.
5. The Committee observed that the State Department requires USD 30 million (approximately KShs. 3.9 billion) per host country to host AFCON 2027, payable not later than 30th March 2026; however, the hosting fee has been provided for in the FY 2026/27 estimates, which is beyond

	<p>CAF timelines, and that other host countries, namely Tanzania and Uganda, have already honoured their commitments.</p> <p>6. The Committee observed that Sports Kenya requires KShs. 300 million to secure its land through construction of a perimeter wall, noting that the approximately 1,000-acre land in Kasarani has faced persistent encroachment threats.</p> <p><b>State Department For Culture, The Arts And Heritage</b></p> <p>1. The Committee observed that in FY 2025/26 approved estimates, the State Department for Culture, the Arts and Heritage was allocated KShs. 2.77 billion and KShs. 812.98 million under recurrent and development expenditures respectively, and that the recurrent expenditure has been revised to KShs. 3.12 billion, an increase of KShs. 345.97 million, while the development expenditure has been revised to KShs. 967.98 million, an increase of KShs. 155 million.</p> <p>2. The Committee observed that the increase in recurrent expenditure is due to previously unfunded programmes, including county cultural festivals and records management programmes, while the increase in development expenditure is attributable to funding of three projects, namely refurbishment of Archives offices, civil works on Jaramogi Oginga Odinga Mausoleum, and establishment of Samburu Music Studio.</p> <p>3. The Committee observed that the National Treasury approved expenditures under Article 223 of the Constitution amounting to KShs. 269 million towards three annual cultural festivals, namely Kenya Music and Cultural Festival, Kapkungo Cultural Festival, and Piny Luo Cultural Festival, of which KShs. 105 million was disbursed on 26th January 2026.</p>	
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4. The Committee observed that the National Lottery Board, which is a State Agency under the State Department as per Executive Order No. 1 of 2025, has an allocation increase of KShs. 425 million under Vote 1011: Executive Office of the President, which is inconsistent with the Executive Order.

**State Department For Youth Affairs And Creative Economy**

1. The Committee observed that in FY 2025/26 approved estimates, the State Department for Youth Affairs and Creative Economy, under which the Committee oversees the Film Development Services programme, was allocated KShs. 811.15 million and KShs. 454.70 million under recurrent and development expenditures respectively, with no changes in the Supplementary Estimates.
2. The Committee observed that the Kenya Film Commission is collaborating with the National Government Constituency Development Fund (NGCDF) to establish film hubs as innovation incubators, and requires KShs. 244 million for acquisition of state-of-the-art equipment and establishment of editing suites.
3. The Committee observed that the State Department is affected by staffing gaps arising from retirement and natural attrition, with an approved establishment of 598 staff against an in-post of 20, and requires KShs. 135 million for staff recruitment and establishment of a Creative Economy Directorate.
4. The Committee observed that the Kenya Film Commission requires funding to operationalize the African Audio-Visual Cinema Commission (AACC) Secretariat, following Kenya's commitment to host the Secretariat for three years with an annual budget of KShs. 100 million, noting that the Secretariat has not been funded despite the potential

	benefits in job creation, talent promotion, and positioning Kenya as a film production hub.	
<b>Departmental Committee on Regional Development</b>	<p><b>State Department For Devolution</b></p> <ol style="list-style-type: none"> <li>1. The Committee observed that in FY 2025/26, the State Department for Devolution had an approved budget allocation of KShs. 17.25 billion, comprising KShs. 1.33 billion for recurrent expenditure and KShs. 15.92 billion for development expenditure.</li> <li>2. The Committee observed that under Supplementary Estimates No. 1 for FY 2025/26, the State Department's budget was revised downwards by KShs. 1.68 billion, represented by an increase of KShs. 62.35 million under recurrent expenditure and a decrease of KShs. 1.74 billion under development expenditure.</li> <li>3. The Committee observed that the State Department incurred expenditures under Article 223 of the Constitution amounting to KShs. 60 million towards preparations for the Siaya International Trade and Investment Conference, with funds disbursed to Siaya County on 7th November 2025.</li> <li>4. The Committee observed that the decrease in development expenditure is attributable to adjustments under KDSP II, where capacity building and technical assistance declined by KShs. 1,739.0 million.</li> <li>5. The Committee observed that a joint cooperation framework has been established between the National Government and Nairobi County to improve urban service delivery, but requires national government support due to absence of parallel county funding.</li> </ol>	<p><b>Article 223 Expenditures Recommendations</b></p> <ol style="list-style-type: none"> <li>1. That, KShs. 4.6 billion incurred by the State Department for Special Programmes relating to relief and rehabilitation be approved.</li> <li>2. That, KShs. 60 million incurred by the State Department for Devolution relating to Siaya International Trade and Investment Conference be approved.</li> </ol>

6. The Committee observed the need to develop tools for performance assessment of devolved functions in counties.
7. The Committee observed that the State Department has critical unfunded priority areas including asset transfer, KDSP II assessment, IGRTC and UNDP support.

**State Department For Special Programmes**

1. The Committee observed that in FY 2025/26, the State Department had an approved estimate of KShs. 653.7 million.
2. The Committee observed that the budget was revised upwards by KShs. 12.87 billion under recurrent expenditure.
3. The Committee observed that KShs. 8.6 billion was incurred under Article 223 for drought interventions.
4. The Committee observed that emergency response supported 12,716 households and 55,476 persons but gaps remain in preparedness.
5. The Committee observed that staffing gaps persist due to unapproved recruitment.

**State Department For ASALs And Regional Development**

1. The Committee observed that the State Department had an approved estimate of KShs. 10.88 billion.
2. The Committee observed that the budget was revised upwards by KShs. 3.92 billion.
3. The Committee observed that pending bills stand at KShs. 11.24 billion.
4. The Committee observed that NEDI transfer was not supported with resources.

	<p>5. The Committee observed that Regional Development Authorities face a recurrent shortfall of KShs. 786.02 million.</p>	
<p><b>Departmental Committee on Defence, Intelligence and Foreign Relations</b></p>	<p><b>Ministry Of Defence (MoD)</b></p> <ol style="list-style-type: none"> <li>1. The Committee observed that the Ministry of Defence budget has been revised upwards from KES 202.32 billion to KES 226.45 billion, representing an increase of KES 24.13 billion (11.93 percent).</li> <li>2. The Committee observed that the increase is attributed to allocations for personnel emoluments, infrastructure, security operations, and salary review.</li> <li>3. The Committee observed that new strategic intervention projects raise risks of duplication of allocations and mandate dilution.</li> <li>4. The Committee observed that the Ministry inherited pending bills of KES 850 million under KMC, with KES 500 million settled and KES 299 million outstanding.</li> <li>5. The Committee observed that the Ministry has not withdrawn funds under Article 223.</li> <li>6. The Committee observed that key infrastructure projects including FRRH Kabete and Marsabit Barracks have stalled due to financing constraints.</li> <li>7. The Committee observed that delays pose risks of cost escalation, sunk costs, and institutional credibility erosion.</li> </ol> <p><b>State Department For Diaspora Affairs</b></p> <ol style="list-style-type: none"> <li>1. The Committee observed that the Department's allocation increased to KES 731.83 million, entirely recurrent.</li> </ol>	<ol style="list-style-type: none"> <li>1. That, the Ministry of Defence limits involvement in non-core projects to areas of comparative advantage.</li> <li>2. That, within three months, the Ministry submits a detailed project list to avoid duplication.</li> <li>3. That, within three months, a financing plan for stalled projects be submitted.</li> <li>4. That, within three months, a roadmap for KMC financial independence be submitted.</li> <li>5. That, within three months, a cost-benefit analysis for the Vatican mission be submitted.</li> <li>6. That, within three months, a rationalization plan for diplomatic missions be submitted.</li> </ol>

2. The Committee observed that reallocations support diaspora services and repatriation.
3. The Committee observed increased demand for emergency response due to global tensions.
4. The Committee observed that the Department has not withdrawn funds under Article 223.

**State Department For Foreign Affairs**

1. The Committee observed a net increase in recurrent expenditure to KES 23,745.67 million.
2. The Committee observed allocations for diplomacy, staffing, and UNEA hosting.
3. The Committee observed pending bills of KES 870.92 million.
4. The Committee observed unfunded priorities amounting to KES 17,425.80 million.
5. The Committee observed the need for mission rationalization.

**State Department For East African Community**

1. The Committee observed an increase in allocation to KES 1,173 million.
2. The Committee observed funding for EAC summit and infrastructure.
3. The Committee observed pending bills and unfunded priorities.
4. The Committee observed that the Department has not withdrawn funds under Article 223.

**National Intelligence Service**

1. The Committee observed that the budget increased to KES 61,447.23 million.

	<ol style="list-style-type: none"> <li>2. The Committee observed allocations for intelligence modernization and operations.</li> <li>3. The Committee observed no Article 223 withdrawals and no pending bills.</li> </ol>	
<p><b>Departmental Committee on Tourism and Wildlife</b></p>	<p><b>State Department For Tourism</b></p> <ol style="list-style-type: none"> <li>1. The Committee observed that the State Department for Tourism has proposed Supplementary Estimates I of KSh. 17.25 billion for FY 2025/26, comprising KSh. 11.65 billion for recurrent expenditure and KSh. 5.6 billion for development expenditure.</li> <li>2. The Committee observed that the increase in development expenditure by KSh. 590 million is attributable to an upward revision of AIA projections by the Tourism Fund from KSh. 5,010 million to KSh. 5,600 million.</li> <li>3. The Committee observed that the Tourism Regulatory Authority has proposed to increase its AIA from KSh. 390 million to KSh. 649.5 million, driven by onboarding of short-term rental facilities and previously unregulated tourism enterprises, alongside enhanced compliance measures.</li> <li>4. The Committee observed that the merger of the Tourism Research Institute and the Kenya Tourism Board is at an advanced stage to integrate research, analytics, and destination marketing.</li> </ol> <p><b>State Department For Wildlife</b></p> <ol style="list-style-type: none"> <li>1. The Committee observed that the State Department for Wildlife has proposed Supplementary Estimates I of KSh. 16.4 billion for FY 2025/26, comprising KSh. 13.57 billion for</li> </ol>	<ol style="list-style-type: none"> <li>1. That, upon approval of Supplementary Estimates I FY 2025/26, the Principal Secretary ensures procurement for Tourism Fund projects is fast-tracked to prevent delays and enhance budget absorption.</li> <li>2. That, within sixty (60) days, the CEO Tourism Fund submits a report on the winding up of the Tourism Promotion Fund, including legal steps, asset transfer, revenue integration, and timelines.</li> </ol>

	<p>recurrent expenditure and KSh. 2.84 billion for development expenditure.</p> <ol style="list-style-type: none"> <li>2. The Committee observed that revised conservation fees have increased AIA projections from KSh. 9,300 million to KSh. 10,391 million to address operational funding gaps.</li> <li>3. The Committee observed that as at 31st December 2025, KSh. 2.79 billion had been disbursed for human-wildlife conflict compensation against claims of KSh. 4.31 billion, leaving KSh. 1.51 billion outstanding.</li> <li>4. The Committee observed that Kenya Wildlife Service faces litigation risks due to delayed compensation, with outstanding obligations of approximately KSh. 1.152 billion.</li> <li>5. The Committee observed that WRTI Naivasha annex has been affected by flooding, disrupting operations.</li> <li>6. The Committee observed that WRTI has a funding shortfall of KSh. 177 million against its budget requirement.</li> <li>7. The Committee observed that the Combating Wildlife Crime in Kenya Project has been terminated following withdrawal of USAID funding.</li> </ol>	
<p><b>Departmental Committee on Lands</b></p>	<p><b>State Department For Lands And Physical Planning</b></p> <ol style="list-style-type: none"> <li>1. The Committee observed that the State Department was allocated KShs. 10,762,558,880 for FY 2025/26, comprising KShs. 5,780,168,880 for recurrent and KShs. 4,982,390,000 for development expenditure, which was revised upwards in Supplementary Estimates No. 1 to KShs. 13,308,564,348, comprising KShs. 5,606,974,348 for recurrent and KShs. 7,701,590,000 for development expenditure.</li> <li>2. The Committee observed that the State Department had projected AIA collections of KShs. 4.005 billion for FY 2025/26; however, as at 31st December 2025, collections</li> </ol>	

	<p>stood at KShs. 1.543 billion, falling short of the half-year target of KShs. 2 billion by KShs. 459.5 million.</p> <ol style="list-style-type: none"> <li>3. The Committee observed that due to underperformance in AIA collections, the State Department proposed a downward revision from KShs. 4.005 billion to KShs. 3.36 billion, a reduction of KShs. 650 million. Further, as at 28th February 2026, the collection trend had not improved, necessitating an additional downward revision of KShs. 200 million, bringing total reduction to KShs. 850 million (KShs. 4.005 billion to KShs. 3.155 billion).</li> <li>4. The Committee observed that the State Department carried forward pending bills amounting to KShs. 30.31 million in FY 2024/25, all of which were settled by 31st December 2025; however, outstanding court awards amounting to KShs. 12.5 billion remain unsettled and continue to accrue interest due to budgetary constraints.</li> <li>5. The Committee observed that in FY 2025/26, Kedong Ranch was allocated KShs. 1,523 million against an annual requirement of KShs. 1,723 million, necessitating budget realignment, which was approved by the National Treasury and reflected in Supplementary Estimates No. 1.</li> <li>6. The Committee observed that the State Department requested additional funding of KShs. 3 billion to facilitate land purchases approved by the Land Settlement Fund Board of Trustees for settlement of the landless, against an overall requirement exceeding KShs. 50 billion.</li> </ol> <p><b>National Land Commission</b></p> <ol style="list-style-type: none"> <li>1. The Committee observed that the National Land Commission has an approved budget of KShs. 3,359.3 million for FY 2025/26, comprising KShs. 2,803.2 million for recurrent and KShs. 556.1 million for development expenditure, with Supplementary Estimates No. 1 proposing</li> </ol>	
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	<p>an increase of KShs. 1,500 million (44.7 percent) under recurrent expenditure.</p> <ol style="list-style-type: none"> <li>2. The Committee observed that the additional KShs. 1.5 billion comprises KShs. 1 billion for Legal Affairs and Dispute Resolution and KShs. 500 million for Historical Land Injustices.</li> <li>3. The Committee observed that the Commission has underfunded priority areas, including: i) Lands Administration Activities (KShs. 300 million), which involve ground verification and site inspections to establish land parcel status, with inadequate funding affecting titling, allotment, and lease verification processes; and (ii) State of Land Use Baseline (KShs. 200 million), required to generate reliable land use data to support national and county planning and implementation of development priorities under the BETA agenda.</li> </ol>	
<p><b>Departmental Committee on Energy</b></p>	<p><b>State Department For Energy</b></p> <ol style="list-style-type: none"> <li>1. The Committee observed that the allocation for the State Department for Energy has been reduced by KShs. 3.56 billion, comprising an increase of KShs. 151.74 million for recurrent expenditure and a decrease of KShs. 3.71 billion for development expenditure.</li> <li>2. The Committee observed that the reduction in development expenditure by KShs. 3.71 billion (7.21 percent) has affected key projects, including the National System Control Centre &amp; Makindu SS, Kenya Green &amp; Resilient Expansion of Energy – Phase II, Olkaria I</li> </ol>	<p><b>Non-Financial Recommendations</b></p> <p><b>State Department For Energy</b></p> <ol style="list-style-type: none"> <li>1. That, the Principal Secretary for Energy, in conjunction with the Principal Secretary for the National Treasury, ensures that wayleave compensation is incorporated into future loan agreements and that adequate counterpart funding is ring-fenced to support timely project implementation.</li> <li>2. That, the Principal Secretary for the National Treasury and the Principal Secretary for Energy implement structured improvements to the e-GP</li> </ol>

	<p>rehabilitation, Narok–Bomet Transmission Line, and Last Mile Electricity Connectivity III.</p> <ol style="list-style-type: none"> <li>3. The Committee observed that the State Department has continued to experience low absorption of foreign-funded projects, largely due to inadequate counterpart funding, particularly for wayleave acquisition, which constrains timely project implementation.</li> <li>4. The Committee observed that challenges associated with the e-Government Procurement (e-GP) system have slowed project implementation and budget absorption due to procurement delays affecting supply of critical materials, particularly in Kenya Power and REREC projects.</li> <li>5. The Committee observed that lack of accurate and up-to-date electrification data across constituencies by Kenya Power and REREC limits identification of underserved areas, efficient resource allocation, and targeted electrification strategies.</li> <li>6. The Committee observed that the Kenya Off-Grid Solar Access Project (KOSAP), a World Bank-funded initiative targeting approximately 277,000 households across 14 underserved counties, is expected to end in September 2026.</li> <li>7. The Committee observed that despite a National Treasury commitment of KShs. 5.2 billion to address non-functional lithium batteries and inadequate fuel storage in hybrid stations, no full budgetary provision has been made, even as off-grid counties remain dependent on costly diesel generation.</li> <li>8. The Committee observed that increased vandalism and insecurity targeting energy infrastructure has led to higher maintenance costs, operational disruptions, and delayed service delivery, particularly following the lifting of the scrap metal moratorium in 2022.</li> </ol>	<p>system, including clear guidelines, time-bound procurement processes, and coordinated transitional exemptions to enhance efficiency and budget absorption.</p> <ol style="list-style-type: none"> <li>3. That, the Cabinet Secretary for Energy and Petroleum, in collaboration with Kenya Power and REREC, establishes a comprehensive, real-time electrification data system using GIS and other technologies to improve targeting and resource allocation for underserved areas.</li> <li>4. That, the Principal Secretary for Energy, together with the National Treasury, Kenya Power, and REREC, undertakes a comprehensive status review and acceleration plan for KOSAP components and submits a sustainability framework to ensure continuity beyond project closure.</li> <li>5. That, the Principal Secretary for Energy, in collaboration with relevant agencies, develops and implements a coordinated national framework for protection of energy infrastructure to address vandalism and enhance continuity of service delivery.</li> </ol> <p><b>State Department For Petroleum</b></p> <ol style="list-style-type: none"> <li>1. That, the Principal Secretary for Petroleum, in conjunction with EPRA, conducts a comprehensive review of the Government-to-Government petroleum framework and develops a strengthened supply security framework with diversification and contingency measures.</li> <li>2. That, the Principal Secretary for Petroleum, in collaboration with the National Treasury, aligns budgetary provisions for the Lokichar–Lamu Pipeline with its deferred status and submits a detailed justification report to the National Assembly.</li> </ol>
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	<p><b>State Department For Petroleum</b></p> <ol style="list-style-type: none"> <li>1. The Committee observed that the allocation for the State Department for Petroleum has increased by KShs. 31.94 million under recurrent expenditure, with no change in development expenditure.</li> <li>2. The Committee observed that the increase is intended to support implementation of Phase II salary review for civil servants as determined by the Salaries and Remuneration Commission.</li> <li>3. The Committee observed that the adequacy of the Government-to-Government petroleum importation framework in ensuring security of supply remains uncertain, particularly under global market disruptions and exposure to Worldscale freight pricing fluctuations.</li> <li>4. The Committee observed that the Lokichar–Lamu Crude Oil Pipeline Project retains an allocation of KShs. 940 million despite its deferred implementation status, indicating a misalignment between budget provisions and project status.</li> <li>5. The Committee observed that gas reticulation under the Affordable Housing Programme is funded through the Petroleum Development Levy, while housing construction is funded through the Housing Levy, creating pressure due to limited PDL allocations relative to expanding commitments.</li> <li>6. The Committee observed that following the exit of Rubis from the NOCK turnaround strategy, the company faces operational and financial challenges, including stockouts, pending bills of KShs. 4.27 billion, and delays in salary and statutory remittances, despite its strategic role in energy security.</li> </ol>	<ol style="list-style-type: none"> <li>3. That, the Principal Secretary for Petroleum, together with the National Treasury and the State Department for Housing, develops a clear financing and cost-sharing framework for gas reticulation to ensure sustainability without overburdening the Petroleum Development Levy.</li> <li>4. That, the Principal Secretary for Petroleum, in collaboration with the National Treasury and NOCK Board, submits a financial recovery and operational plan to stabilize NOCK operations and strengthen its strategic role in energy security.</li> </ol>
<p><b>Departmental Committee on</b></p>	<p><b>General Observation</b></p>	

<p><b>Agriculture and Livestock</b></p>	<p>1. The Committee observed that capacity building support for devolution remains a critical function of the National Government as provided under the Constitution. National agricultural strategies have identified significant capacity gaps at the individual level (limited technical skills among county staff), institutional level (weak extension systems), and enabling environment. There is therefore need to enhance capacity building support to counties to strengthen coordination, and improve the knowledge, skills, and competencies of county agricultural technical staff and other stakeholders.</p> <p><b>State Department for Livestock Development</b></p> <p>1. The Committee observed that the FY 2025/26 Supplementary Estimates No. 1 proposes an increase in the Department's allocation by KShs. 2,499 million, from KShs. 10,111 million to KShs. 12,611 million, mainly to support feedlot infrastructure development, increased donor funding, and the Livestock Value Chain Support Project.</p> <p>2. The Committee observed that the Kenya Veterinary Vaccines Production Institute faces production inefficiencies due to obsolete equipment, resulting in high production costs and low output. There is need to modernize the Institute to enhance production capacity, operational efficiency, and vaccine quality, while reducing costs. The project requires KShs. 362 million in FY 2025/26.</p> <p>3. The Committee observed that the State Department lacks adequate funding to support operations in livestock breeding farms, including provision of animal feed, fuel, and specialized supplies across the 16 farms. The intervention requires KShs. 180 million, which has not been allocated.</p> <p>4. The Committee observed that livestock training institutions are underfunded, particularly for basic operations, including food, rations, and veterinary inputs, with exchequer support</p>	
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	<p>not keeping pace with increasing student enrolment. The Department has requested an additional KShs. 125 million.</p> <ol style="list-style-type: none"> <li>5. The Committee observed that the State Department requires KShs. 120 million for the ongoing establishment of livestock training institutes in Kitui and Wajir, aimed at serving the Southern rangelands and Coastal regions.</li> <li>6. The Committee observed that sheep and goat breeding farms are underfunded, particularly in provision of operational supplies across 14 genetic improvement centres, requiring KShs. 150 million, which has not been provided.</li> <li>7. The Committee observed that feedlot, fodder, and pasture development programmes remain critical in cushioning pastoralists against recurrent drought. The programme requires additional funding of KShs. 50 million for the Yatta feedlot centre and KShs. 45 million to settle pending bills for the Kiburu feedlot.</li> <li>8. The Committee observed that the Kenya Veterinary Board faces a funding gap of KShs. 46 million required to complete digitalization processes and support effective operations, including deployment of staff to underserved areas, which is critical for enhancing compliance and revenue generation.</li> <li>9. The Committee observed that livestock farmers in Meru County have suffered significant losses due to cattle rustling and drought, with over 11,000 livestock lost, thus affecting livelihoods.</li> <li>10. The Committee observed that the Sustainable Tsetse and Trypanosomiasis Free Areas Project requires an additional KShs. 100 million to support surveillance, mapping, control interventions, and capacity building across 38 counties.</li> <li>11. The Committee observed that the Dairy Training Institute requires an additional KShs. 100 million to support operations, expansion of facilities, technology upgrades, and staff development.</li> </ol>	
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	<p>12. The Committee observed that the Kenya Livestock Commercialization Project (KeLCoP) requires additional funding of KShs. 575 million, comprising KShs. 319.23 million for ongoing infrastructure projects and KShs. 255.77 million for transfers under the CGAAB framework.</p> <p>13. The Committee observed that AHITI Kabete requires an additional KShs. 80 million for solarization to support lighting and water pumping at Ngong Campus.</p> <p>14. The Committee observed that the De-Risking, Inclusion and Value Enhancement of Pastoral Economies (DRIVE) project is facing operational constraints due to restrictive budget ceilings limiting the ability of the Kenya Development Corporation to meet its financial commitments. The project requires additional loan financing of KShs. 1,100 million and reallocation of KShs. 140 million from internal savings to support implementation.</p> <p>15. The Committee observed that the Kenya Animal Genetic Resources Centre requires KShs. 57 million to support provision of subsidized sexed semen in line with the Presidential Directive issued in July 2025.</p> <p><b>State Department for Agriculture</b></p> <p>1. The Committee observed that the Department's allocation under Supplementary Estimates No. 1 for FY 2025/26 is set to increase by KShs. 22,352 million, comprising KShs. 6,941 million under recurrent expenditure and KShs. 15,411 million under development expenditure.</p> <p>2. The Committee observed that the increase in development expenditure is attributed to programmes including the Sugar Reforms Support Project, Fertilizer Subsidy Programme, Food Security and Crop Diversification Project, Kenya Seed Company subsidy, Tea Reforms Programme, MSME Agricultural Credit through AFC, Integrated Natural</p>	
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- Resources Management Programme (INReMP), and Youth and Women Empowerment in Modern Agriculture Project.
3. The Committee observed that the increase in recurrent expenditure is driven by additional Appropriation-in-Aid (AIA) for institutions including the Kenya Sugar Research and Training Institute, Kenya Plant Health Inspectorate Service, Kenya Tea Board, and Kenya Sugar Board, alongside a downward adjustment of KShs. 191.1 million in AIA for the Commodities Fund.
  4. The Committee observed that KShs. 2 billion has been provided under Supplementary Estimates to settle sugar sector arrears for farmers and employees, with the expenditure having been incurred under Article 223 of the Constitution.
  5. The Committee observed that the Kenya Sugar Board has been allocated KShs. 5,843 million (AIA) to support sector development, institutional capacity building, and transfer of technical expertise to county governments and stakeholders.
  6. The Committee observed that the Kenya Sugar Research Institute has recorded an increase in AIA of KShs. 600 million, raising its allocation to KShs. 969 million, with part of the funds supporting capacity building and technology adoption in line with devolution.
  7. The Committee observed that the Tea Reforms Programme has been allocated KShs. 1 billion against a requirement of KShs. 2 billion, indicating a funding gap that may affect implementation.
  8. The Committee observed that allocations to donor-funded projects, including the National Agricultural Value Chain Development Project (NAVCDP) and Food Systems Resilience Project (FSRP), have been reduced, affecting conditional grants to counties.
  9. The Committee observed that the Agriculture and Food Authority allocation remains at KShs. 4,645 million despite

	<p>its strong AIA performance, having collected KShs. 2,579 million as at 31st December 2025 and projecting KShs. 5,100 million by 30th June 2026. The Authority requires an additional KShs. 400 million to support capacity building for devolution and value chain development.</p> <p>10. The Committee observed that the Kenya Agricultural and Livestock Research Organization faces a funding deficit of KShs. 495 million, affecting staff salaries, medical insurance, and remittance of statutory deductions.</p> <p>11. The Committee observed that Kenya Plant Health Inspectorate Service has recorded increased AIA of KShs. 565.2 million, with funds supporting capacity building of counties to meet national and international agricultural standards.</p> <p>12. The Committee observed that the Commodities Fund allocation has been reduced from KShs. 300 million to KShs. 108.9 million following transfer of the sugar loan portfolio, resulting in a deficit of KShs. 191 million and inability to sustain salary payments beyond March 2026.</p> <p>13. The Committee observed that the National Biosafety Authority requires an additional KShs. 120 million to strengthen surveillance, testing, infrastructure, and laboratory capacity for regulation of biotechnology and GMOs.</p> <p>14. The Committee observed that the Tea Board of Kenya's AIA has increased by KShs. 162 million, raising its allocation to KShs. 512.6 million.</p> <p>15. The Committee observed that aggregation centres require an additional KShs. 300 million to settle pending bills and complete ongoing projects, which are critical in reducing post-harvest losses and promoting value addition.</p> <p>16. The Committee observed that KShs. 2 billion has been allocated under Supplementary Estimates to support maize seed subsidy through the Kenya Seed Company, including</p>	
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	<p>settlement of pending bills amounting to KShs. 692.8 million and provision of subsidized seeds for the 2026 planting season.</p>	
<p><b>Departmental Committee on Transport and Infrastructure</b></p>	<p><b>State Department for Roads</b></p> <ol style="list-style-type: none"> <li>1. The Committee observed that the approved estimates for the State Department for Roads have been revised from KShs. 221,794 million to KShs. 244,993 million under Supplementary Estimates No. 1, comprising KShs. 71,628 million for recurrent expenditure and KShs. 173,365 million for development expenditure, reflecting a net increase of KShs. 23,119 million.</li> <li>2. The Committee observed that, as at 31st December 2025, the State Department had accumulated pending bills amounting to KShs. 89.8 billion, of which KShs. 42.8 billion relates to the period 1st January to 31st December 2025, while KShs. 47 billion relates to periods prior to 31st December 2024.</li> <li>3. The Committee observed that the securitization initiative has facilitated the resumption of works across the country, including settlement of pending bills relating to principal works and consultancies, as well as payment of 35 percent of negotiated interest as at 31st December 2024. Further, projects that had not demonstrated progress since the commencement of the securitization programme have been mutually terminated and re-tendered.</li> <li>4. The Committee observed that, to sustain the momentum of accelerated project implementation, the Cabinet approved in May 2025 the securitization of an additional KShs. 5.0 per litre of fuel to be implemented over two financial years. The proceeds are intended to supplement National Treasury funding by providing predictable cash flows to contractors, thereby enhancing project delivery timelines, cost efficiency, and confidence in Government contracts.</li> </ol>	

5. The Committee observed that the State Department received additional funding in advance of appropriation under Article 223 of the Constitution for both Development Partner and Government of Kenya components. This included KShs. 4,093 million from annuity fund savings to finance termination costs for the Modogashe–Habasweini/Rhamu–Mandera section of the Horn of Africa Gateway Development Project.
6. The Committee observed that Phase I and Phase III of the Nairobi Intelligent Transport System (ITS) and Junction Improvement Project, financed by Korea and China Exim Bank respectively, are constrained by insufficient Government of Kenya funding to cover taxes and relocation of services. The Committee further noted that proposals for reallocation of funds to address these gaps were not submitted to the National Treasury for inclusion in Supplementary Estimates No. 1, despite the time-bound nature of loan disbursement and the need for timely project completion.

**State Department for Transport**

1. The Committee observed that the approved estimates for the State Department for Transport for FY 2025/26 amounted to KShs. 47,456 million, comprising KShs. 7,122 million for recurrent expenditure and KShs. 40,334 million for development expenditure. Under Supplementary Estimates No. 1, the budget is proposed to increase to KShs. 68,333 million, comprising KShs. 7,133 million for recurrent and KShs. 61,200 million for development expenditure, reflecting a net increase of KShs. 20,877 million.
2. The Committee observed that the increase in allocation is largely attributed to development expenditure adjustments, including KShs. 6,300 million for the Dongo Kundu Project, KShs. 12,874 million for projects funded under the Railway

Development Levy Fund (RDLF), and KShs. 1,700 million for foreign-financed projects, including supply and commissioning of Kenya Railways rolling stock workshops and capacity building.

3. The Committee observed that the State Department has pending bills amounting to KShs. 4,164 million, of which KShs. 1,400 million relates to Bus Rapid Transit (BRT) projects, KShs. 2,600 million to the Mukuru–Kibera Resettlement Action Plan, and KShs. 164 million to headquarters operations and maintenance.

#### **State Department for Aviation and Aerospace Development**

1. The Committee observed that the State Department's allocation under Supplementary Estimates No. 1 for FY 2025/26 is KShs. 14,936 million compared to an approved allocation of KShs. 14,514 million, representing a net increase of KShs. 422 million. This comprises an increase of KShs. 203 million under recurrent expenditure and KShs. 219 million under development expenditure.

#### **State Department for Shipping and Maritime Affairs**

1. The Committee observed that the approved estimates for the State Department for Shipping and Maritime Affairs have increased from KShs. 5,682 million to KShs. 5,752 million, mainly due to an increase of KShs. 100 million for Bandari Maritime Academy, partially offset by a decrease of KShs. 10 million in Appropriation-in-Aid for the Government Clearing Agency and a reduction of KShs. 22 million in personnel emoluments.
2. The Committee observed that the Bandari Maritime Academy is facing an operational deficit of KShs. 225 million

	<p>following a Presidential directive reducing fees for the STCW Basic Safety Course from KShs. 70,000 to KShs. 15,000 per student, thereby constraining its ability to invest in training equipment and facilities.</p> <ol style="list-style-type: none"> <li>3. The Committee observed that the State Department is required to implement the Lake Turkana Maritime and Transport Investment Project pursuant to a Presidential directive; however, the project remains unfunded despite its importance in enhancing maritime safety and connectivity between Turkana, Marsabit, and Ethiopia.</li> <li>4. The Committee observed that the Kenya Maritime Authority plays a central role in maritime safety, trade facilitation, seafarer development, and marine environmental protection. However, its operations are constrained by fragmented systems, manual processes, and limited real-time visibility, necessitating investment in digitization and intelligence-driven systems to position Kenya as a regional maritime hub.</li> </ol>	
<p><b>Departmental Committee on Communication, Information and Innovation</b></p>	<p><b>Cross-Cutting Issues</b></p> <ol style="list-style-type: none"> <li>1. The Committee observed that there is weak collaboration between the National Treasury and Ministries, Departments and Agencies (MDAs) in the formulation of Supplementary Estimates. Although MDAs provide input during the revision of the approved budget, their submissions are largely not incorporated, resulting in budget cuts in critical programme areas.</li> <li>2. The Committee observed that persistent budget cuts in capital projects are undermining project completion timelines, depriving the public of intended services, and increasing the risk of cost escalation and technological obsolescence. Notable examples include: i)The Horn of Africa Development Project, which is expected to be implemented between 2020 and 2028, is currently at only 7</li> </ol>	

percent completion, yet is proposed to face a budget reduction of 53 percent (KShs. 250 million); and ii) The construction of the Kenya Institute of Mass Communication Eldoret Campus, estimated at KShs. 1.69 billion and scheduled for completion between 2018 and 2029, has recorded cumulative expenditure of only KShs. 32.5 million.

3. The Committee observed inconsistencies in the credibility of programme and project targets relative to allocated resources. Despite significant variations in allocations, targets remain unchanged or are not proportionately adjusted. For instance: i) Under the Communication and Services Programme in the State Department for Broadcasting and Telecommunication, a proposed increase of KShs. 688 million (13% ) has not been accompanied by revised targets;and ii)The Horn of Africa Development Project, despite a proposed reduction of 53 percent (KShs. 250 million), retains unchanged targets, including connecting 396 public institutions and installation of 300 kilometres of fibre network.
4. The Committee observed that budget reductions and allocation shortfalls in ongoing projects with contractual commitments are likely to result in accumulation of pending bills. Key affected areas include shared government services, maintenance and rehabilitation of fibre optic infrastructure, and media regulation programmes.

#### **State Department for ICT and Digital Economy**

1. The Committee observed that the proposed variation reflects a gross reduction of KShs. 4.074 billion, comprising a decrease of KShs. 4 billion in development expenditure and a net increase of KShs. 74 million in recurrent expenditure. This represents a 25 percent reduction, which exceeds the prescribed 10 percent threshold for Supplementary Estimates under normal circumstances.

	<p>2. The Committee observed that the Kenya Digital Economy Acceleration Project (KDEAP), a World Bank-funded flagship project with an estimated total cost of KShs. 53 billion, has been reduced by KShs. 1 billion from the approved allocation of KShs. 3.8 billion. This reduction is likely to undermine achievement of budgetary targets, delay attainment of the donor requirement of 20 percent progress within the current financial year, and affect the project completion timeline of 31st October 2028. The Committee further noted that recent signing of 15 contracts has created additional commitments requiring approximately KShs. 5 billion in the current financial year, with ICT Authority demonstrating capacity to absorb additional resources.</p> <p>3. The Committee observed that there is inadequate support for ongoing programmes under the Office of the Data Protection Commissioner, particularly youth awareness initiatives aimed at addressing misuse of Artificial Intelligence. Limited funding has constrained programme expansion and resulted in pending commitments within the financial year.</p> <p>4. The Committee observed that the Konza Technopolis Dedicated Bulk Water Supply System is a critical new project proposed to be financed through Appropriation-in-Aid of KShs. 110 million. The project is necessitated by immediate water demand from anchor private investors, including an Export Processing Zone with capacity to employ approximately 10,000 persons. The project is projected to generate over KShs. 250 million annually.</p> <p><b>State Department for Broadcasting and Telecommunication</b></p> <p>1. The Committee observed that the Supplementary Estimates propose an increase in allocation to the State Department</p>	
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	<p>by KShs. 688 million, from KShs. 6.6 billion to KShs. 7.2 billion, with the entire increase directed towards recurrent expenditure.</p> <ol style="list-style-type: none"> <li>2. The Committee observed that the current government advertising model is inefficient and lacks a robust monitoring and evaluation framework, thereby undermining value for public money.</li> <li>3. The Committee observed that there is persistent underperformance in Appropriation-in-Aid collection by the Government Advertising Agency (GAA), largely due to failure by MDAs to remit advertising fees despite budgetary provisions. Weak recovery mechanisms have further contributed to the underperformance, leading to a downward revision of projected AIA by KShs. 300 million. Continued settlement of pending bills through Supplementary Estimates poses risks of duplication, crowding out of critical programmes, and payment of unverified claims.</li> <li>4. The Committee observed that several projects within the State Department risk stalling due to lack of funding or delayed disbursements. These include:             <ol style="list-style-type: none"> <li>i) Construction of the Kenya Institute of Mass Communication Eldoret Campus Phase I, which last received funding in FY 2021/22; and</li> <li>ii) Procurement of an Outside Broadcasting Van for the Kenya Broadcasting Corporation, which last received funding in FY 2023/24.</li> </ol> </li> <li>5. The Committee observed that implementation of approved Human Resource instruments at the Kenya Institute of Mass Communication has not been effected despite approval by the Public Service Commission and commitment by the National Treasury to provide KShs. 31 million in the FY 2025/26 Supplementary Estimates.</li> <li>6. The Committee observed that the evolving media landscape, driven by emerging technologies, requires enhanced regulatory capacity. There is need to support</li> </ol>	
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	<p>initiatives such as Artificial Intelligence-driven media monitoring systems to detect misinformation, disinformation, and radicalization trends, as well as to operationalize completed media hubs in Siaya, Nakuru, and Meru.</p> <p>7. The Committee observed that the Kenya Yearbook Editorial Board faces operational constraints due to inadequate technical personnel and equipment, including printing capacity, leading to reliance on costly outsourcing. Enhanced resourcing would improve efficiency, revenue generation, and reduce dependence on the Exchequer.</p> <p>8. The Committee observed that the Ministry headquarters faces significant transport constraints, including inadequate vehicles and limited travel allocations, which hinder effective execution of departmental mandates.</p>	
<p><b>Departmental Committee on Environment, Forestry and Mining</b></p>	<p><b>State Department for Environment and Climate Change</b></p> <p>1. The Committee observed that the Supplementary Estimates No. 1 for FY 2025/26 proposes to increase the total budgetary allocation for the State Department by KShs. 16.26 million.</p> <p>2. The Committee observed that this comprises an increase of KShs. 247.26 million in recurrent expenditure, fully funded through Government of Kenya (GoK) exchequer, and a reduction of KShs. 231 million in development expenditure, arising from decreases of KShs. 181 million under GoK funding and KShs. 50 million under Appropriation-in-Aid.</p> <p>3. The Committee observed that the increase in recurrent expenditure is attributable to additional exchequer funding for the following entities: The Kenya Meteorological Department has been allocated an additional KShs. 137.4 million to settle a court judgment in favour of 522</p>	

employees arising from discrepancies in harmonization of the Meteorological Assistants' Scheme of Service; Headquarters has been allocated an additional KShs. 66.6 million to support foreign travel and operational costs, particularly for participation in international climate change negotiations, multilateral engagements, and compliance with international obligations; and The National Environment Trust Fund has been allocated an additional KShs. 43.2 million to address a deficit in personnel emoluments.

4. The Committee observed that development expenditure has been reduced by KShs. 181 million, mainly affecting the following projects: Kenya Gold Mercury-Free ASGM Project, which has been reduced by KShs. 70 million due to disbursement challenges from United Nations Development Programme; and Agroforestry and Commercial Forestry Project, which has been reduced by KShs. 161 million, resulting in a significant decline in targets, including rehabilitation of degraded forests (from 1,000 hectares to 60 hectares), tree seedling production (from 300,000 to 8,000), and adoption of sustainable land management practices (from 400 farmers to 56 farmers).
5. The Committee observed that participation in international conferences has unlocked potential investment opportunities, including: KShs. 207.69 million under the Basel, Rotterdam and Stockholm Convention of Parties for addressing Persistent Organic Pollutants in plastics; KShs. 25.8 million under the Conference of Parties (COP30) in Belém, Brazil, for updating the Minamata National Implementation Plan; KShs. 87.72 million under UNFCCC COP30 for assessment of loss and damage and climate projections; and KShs. 6.45 billion under the Green Climate Fund for adaptation projects across various sectors.
6. The Committee observed that inadequate exchequer funding to National Environment Management Authority

	<p>amounting to KShs. 543 million has resulted in significant shortfalls in personnel emoluments.</p> <ol style="list-style-type: none"> <li>7. The Committee observed that the Restoration of Wetlands and Degraded Ecosystems Project is significantly underfunded despite its high economic returns, with restored wetlands yielding benefits estimated at up to 50 times the restoration cost. The project is critical for climate resilience, water security, disaster risk reduction, carbon sequestration, job creation, and improvement of livelihoods.</li> <li>8. The Committee observed that climate change and associated extreme weather events, including floods, droughts, rising temperatures, and wildfires, continue to pose significant risks to sustainable development, adversely affecting food production, water supply, housing, and livelihoods.</li> </ol> <p><b>State Department for Forestry</b></p> <ol style="list-style-type: none"> <li>1. The Committee observed that the Supplementary Estimates No. I for FY 2025/26 proposes an increase in the State Department's allocation by KShs. 4.46 billion, comprising KShs. 2.11 billion under recurrent expenditure and KShs. 2.35 billion under development expenditure.</li> <li>2. The Committee observed that the increase in recurrent expenditure is attributable to additional exchequer funding, including: KShs. 2 billion allocated to the Kenya Forest Service to address a deficit in personnel emoluments; and KShs. 105.4 million allocated to Headquarters to address shortfalls in personnel emoluments and operations and maintenance costs.</li> <li>3. The Committee observed that development expenditure has increased by KShs. 2.35 billion, mainly to support the following projects: Tree Growing Campaign and Rangeland Restoration, allocated an additional KShs. 2 billion to support seed production and rehabilitation of 40,000</li> </ol>	
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hectares of forest; Capacity Development for Modern Technology in Forest Fire Management, allocated KShs. 250 million for acquisition of modern firefighting equipment and technologies; and Kenya Water and Sanitation Improvement Project (KEWASIP), allocated KShs. 100 million for development of integrated watershed management plans.

4. The Committee observed that these adjustments reflect Government commitment to strengthening forest management, enhancing conservation efforts, and investing in modern technologies to improve operational efficiency and service delivery.
5. The Committee observed that inadequate exchequer funding to the Kenya Forest Service and the Kenya Forestry Research Institute amounting to KShs. 2 billion and KShs. 255 million respectively has resulted in significant shortfalls in personnel emoluments.
6. The Committee observed that, pursuant to the Forest Conservation and Management Act, 2016, the Kenya Forest Service is required to prepare a Forest Status Report every two years and a Resource Assessment Report every five years. The next reports are due by the end of FY 2025/26; however, the Service lacks funding and requires KShs. 155 million to undertake this exercise.
7. The Committee observed that key projects, including re-forestation and fencing of the Mau Forest and construction of forest roads, are significantly underfunded despite being central to forest conservation. Increased funding would enhance protection of forest areas, reduce conflicts with surrounding communities, and improve access for sustainable forest resource utilization.

**State Department for Mining**

	<ol style="list-style-type: none"> <li>1. The Committee observed that, under Supplementary Estimates No. 1 for FY 2025/26, the allocation for the State Department for Mining has been revised upwards from KShs. 1.63 billion to KShs. 2.15 billion, entirely under recurrent expenditure.</li> <li>2. The Committee observed that the increase of KShs. 515.13 million is mainly attributed to enhanced Appropriation-in-Aid and the need to adequately provide for compensation to employees.</li> <li>3. The Committee observed that despite these adjustments, persistent underfunding in critical areas, including geological exploration, legal reforms, institutional strengthening, and county-level operations, continues to constrain the sector's capacity to realize its mandate, enhance revenue, attract investment, and promote sustainable growth.</li> <li>4. The Committee observed that the State Department has proposed an additional recurrent allocation of KShs. 315 million to be financed through enhancement of the Appropriation-in-Aid ceiling, to support revitalization of operations and ongoing sector reforms.</li> </ol>	
<p><b>Departmental Committee on Blue Economy, Water and Irrigation</b></p>	<p><b>State Department for Water and Sanitation</b></p> <ol style="list-style-type: none"> <li>1. The Committee observed that the State Department has been allocated an additional KShs. 1.7 billion in FY 2025/26, comprising KShs. 1.5 billion for recurrent expenditure and KShs. 130.2 million for development expenditure.</li> <li>2. The Committee further observed that despite the additional funding, the State Department continues to have significant pending bills amounting to KShs. 6.8 billion, comprising KShs. 783.5 million for</li> </ol>	

recurrent expenditure and KShs. 6 billion for development expenditure. The pending bills are spread across several institutions, including the State Department Headquarters (KShs. 27.7 million), Tana WWDA (KShs. 478 million), Northern WWDA (KShs. 812 million), Lake Victoria South WWDA (KShs. 110 million), Lake Victoria North WWDA (KShs. 529 million), Tanathi WWDA (KShs. 129 million), WSTF (KShs. 96 million), North Rift Valley WWDA (KShs. 500 million), Central Rift Valley WWDA (KShs. 2.1 billion), Coast WWDA (KShs. 89 million), Athi WWDA (KShs. 2.8 billion), WRA (KShs. 215 million), KEWI (KShs. 103 million), and NWHSA (KShs. 2.3 billion), with a significant proportion relating to development expenditure.

**State Department for Irrigation**

1. The Committee observed that the State Department has been allocated an additional KShs. 3.8 billion in FY 2025/26, comprising KShs. 175.5 million for recurrent expenditure and KShs. 3.6 billion for development expenditure.
2. The Committee further observed that despite the additional funding, the State Department continues to have significant pending bills amounting to KShs. 10.1 billion under development expenditure. These include obligations relating to Community Based Irrigation Projects (KShs. 1.5 billion), National Expanded Irrigation Programme (KShs. 2 billion), Rehabilitation of Strategic Water Facilities (KShs. 1

	<p>billion and an additional KShs. 680 million), Adich Gorge Dam (KShs. 162 million), Balich-Abdisamet Irrigation Project (KShs. 206 million), Ugoti Marega Irrigation Project (KShs. 185 million), Commercialization of Mega Dams (KShs. 1 billion), Griftu Water Pan (KShs. 201 million), Bura Irrigation Scheme (KShs. 1.1 billion), Mwea Irrigation Development Project (KShs. 500 million), Lower Kuja Irrigation Scheme (KShs. 500 million), Radat Dam (KShs. 1 billion), Irrigation Sector Reform Programme (KShs. 60 million), and Enhanced Water Productivity and Sustainable Irrigation Schemes (KShs. 65 million).</p> <p><b>State Department for Blue Economy and Fisheries</b></p> <ol style="list-style-type: none"> <li>1. The Committee observed that the State Department has been allocated an additional KShs. 2.6 billion in FY 2025/26, comprising KShs. 186.9 million for recurrent expenditure and KShs. 2.4 billion for development expenditure.</li> <li>2. The Committee further observed that despite the additional funding, the State Department continues to face significant shortfalls amounting to KShs. 1.6 billion, comprising KShs. 1.5 billion for recurrent expenditure and KShs. 154 million for development expenditure. The shortfalls relate to the State Department Headquarters, which requires KShs. 100 million for payment of pending recurrent bills and KShs. 991 million for hosting the 11th Our Oceans Conference scheduled for June 2026, as</li> </ol>	
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	<p>well as KShs. 154 million for development expenditure to settle pending bills for fish landing sites including Mulukhoba, Vanga, Kibuyuni, Gazi, Ngomeni, and Kichwa Cha Kati. Additional shortfalls were noted in agencies under the State Department, including Kenya Marine and Fisheries Research Institute (KShs. 234 million), Kenya Fish Marketing Authority (KShs. 30 million), Kenya Fish Industries Corporation (KShs. 55 million), and Fish Levy Trust Fund (KShs. 83 million), mainly for operations, management, and settlement of pending bills.</p>	
<p><b>Departmental Committee on Finance and National Planning</b></p>	<p><b>The State Department for the National Treasury</b></p> <ol style="list-style-type: none"> <li>1. The Committee observed that by the end of January 2026, total revenue collected, including Appropriations-in-Aid (A-I-A), amounted to KShs. 1,757.7 billion, falling short of the target by KShs. 145.6 billion. Despite the shortfall, revenue grew by 11.5 percent compared to 5.1 percent in January 2025. Ordinary revenue stood at KShs. 1,425.5 billion, below target by KShs. 144.7 billion, with growth slowing to 5.7 percent from 7.3 percent recorded in a similar period in 2025.</li> <li>2. The Committee further observed that the underperformance in ordinary revenue reflects weaker-than-expected tax receipts due to administrative challenges and the impact of the Finance Act 2025, which introduced revenue-reducing measures. To address this, additional funding of KShs.</li> </ol>	

	<p>17.6 billion has been allocated to the Kenya Revenue Authority to enhance tax systems and improve revenue collection efficiency.</p> <ol style="list-style-type: none"> <li>3. The Committee observed that revenues are projected at KShs. 3,392.3 billion (17.9 percent of GDP), up from KShs. 3,321.7 billion (17.2 percent of GDP). Ordinary revenue is projected at KShs. 2,784.4 billion, while A-I-A is projected at KShs. 607.9 billion, largely driven by an upward revision of A-I-A by KShs. 41.9 billion and an increase in Central Bank investment income by KShs. 23 billion.</li> <li>4. The Committee observed that the fiscal deficit for FY 2025/26 is projected at KShs. 1,154.2 billion (6.1 percent of GDP), up from KShs. 901.0 billion (4.7 percent of GDP), to be financed through net external borrowing of KShs. 229.8 billion and net domestic borrowing of KShs. 924.5 billion.</li> <li>5. The Committee observed that Supplementary Estimates I propose a net increase of KShs. 26.05 billion, from KShs. 106.88 billion to KShs. 132.93 billion, largely driven by an increase in recurrent expenditure of KShs. 26.74 billion, while development expenditure declines marginally by KShs. 693 million.</li> <li>6. The Committee further observed that the increase in recurrent expenditure is driven by key allocations, including KShs. 17.6 billion to KRA for operational shortfalls and programme implementation, KShs. 647 million for resource mobilization and advisory services, KShs. 2.2 billion for implementation of the FATF action plan, KShs. 524 million for the e-Citizen platform under the Government Digital Payments Department, and KShs. 2.65 billion for the Motor Vehicle Leasing</li> </ol>	
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	<p>Programme, aimed at strengthening revenue collection, compliance, and service delivery.</p> <ol style="list-style-type: none"> <li>7. The Committee noted the allocation of KShs. 400 million for refurbishment of Jubilee Insurance House, a property currently under negotiation for acquisition at an estimated cost of KShs. 2.5 billion, and expressed concern over committing public funds prior to the conclusion of the acquisition process, thereby exposing public resources to risk.</li> <li>8. The Committee observed that Appropriations-in-Aid from the e-Citizen platform increased by KShs. 524 million and are allocated to the National Treasury, despite the platform being domiciled in the Ministry of Interior, raising concerns on alignment of resource allocation with institutional mandates and potential risks to accountability, transparency, and accurate revenue attribution.</li> <li>9. The Committee observed that under Article 223 of the Constitution, KShs. 2.175 billion was allocated to support the Financial Action Task Force action plan, while KShs. 1.881 billion was allocated to support the Kenya Mortgage Refinance Company and affordable housing programme.</li> <li>10. The Committee further observed that a historical pending bill of KShs. 13.5 billion relating to compensation claims under the Group Personal Accident scheme and Work Injury Benefits Act remains unpaid due to lack of budgetary provision, resulting in continued financial hardship for affected public officers and their dependents.</li> </ol>	
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	<p><b>State Department for Economic Planning</b></p> <ol style="list-style-type: none"> <li>1. The Committee observed that the Supplementary Estimates I propose an increase in the budget from KShs. 63.04 billion to KShs. 66.26 billion, representing a net increase of KShs. 3.22 billion, driven by increases in both development and recurrent expenditure.</li> <li>2. The Committee further observed that development expenditure increased by KShs. 2.63 billion under Article 223 to support the Kenya National Bureau of Statistics in implementing the Eastern Africa Regional Statistics Program, aimed at strengthening data systems, enhancing statistical capacity, and supporting evidence-based policymaking.</li> <li>3. The Committee noted that the NG-CDF disbursement for FY 2025/26 amounts to KShs. 37.597 billion.</li> <li>4. The Committee observed that funds amounting to KShs. 2.63 billion were received under Article 223 to support regional statistical development, improve data reliability, and harmonize statistical systems across partner states.</li> <li>5. The Committee further observed that KIPPRA and KNBS hold approximately KShs. 200 million and KShs. 800 million, respectively, in idle interest-earning accounts since 2022, and recommended that these funds be utilized as seed capital for acquisition of government office space to reduce rental costs and enhance prudent use of public resources.</li> </ol> <p><b>State Department for Public Investment and Asset Management</b></p>	
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	<p>I. The Committee observed that the allocation increased from KShs. 3,908 million to KShs. 4,309 million, representing a net increase of KShs. 401 million, entirely attributed to recurrent expenditure, while development expenditure remained unchanged.</p> <p><b>Office of the Controller of Budget</b></p> <p>I. The Committee observed that Supplementary Estimates I propose an increase of KShs. 84 million, raising the allocation to KShs. 918 million, primarily to address shortfalls in personal emoluments.</p> <p><b>Commission on Revenue Allocation</b></p> <p>I. The Committee observed that Supplementary Estimates I propose an increase of KShs. 68 million, raising the allocation to KShs. 438 million, mainly to cater for operations and maintenance expenses.</p>	
<p><b>Departmental Committee on Education</b></p>	<p><b>State Department for Technical and Vocational Education and Training</b></p> <p>I. The Committee observed that the overall budget for the Department is proposed to increase by KShs. 7.6 billion, driven by a rise in recurrent expenditure of KShs. 8.3 billion and a reduction in development expenditure of KShs. 750 million. The adjustments include KShs. 1 billion for TVET student scholarships, KShs. 479 million for personnel emoluments, KShs. 6.8 billion increase in Appropriations-in-Aid for SAGAs</p>	

	<p>and National Polytechnics, KShs. 2.6 billion for equipping Technical Training Institutes under the Kenya–China TVET Phase III project, and a reduction of KShs. 863 million in donor support.</p> <ol style="list-style-type: none"><li>2. The Committee noted that investment in equipping TVET institutions is critical for enhancing practical skills and advancing their role as centres of excellence. However, despite an additional KShs. 1 billion allocation for scholarships under the student-centred funding model, a significant funding gap remains, exposing approximately 200,000 students to inadequate support.</li><li>3. The Committee further observed that special needs TVET institutions remain underfunded in infrastructure development, rehabilitation, and expansion, limiting access for learners with disabilities. In addition, the allocation criteria for development funding does not prioritize near-complete projects, resulting in inefficiencies where minimal funding could enable project completion.</li><li>4. The Committee also noted the existence of pending financial obligations, including court awards, without adequate provision, exposing institutions to financial risks. It emphasized the need for Alternative Dispute Resolution mechanisms to reduce litigation costs. Further, some Technical Training Institutes have pending bills but are not utilizing their Appropriations-in-Aid to settle obligations, thereby exerting unnecessary pressure on the Exchequer.</li></ol> <p><b>State Department for Higher Education</b></p>	
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1. The Committee observed that the State Department for Higher Education has a proposed increase of KShs. 15.2 billion in recurrent expenditure and KShs. 1.3 billion in development expenditure. This is mainly attributed to KShs. 8.3 billion for CBA arrears for university staff, KShs. 4.1 billion for student loans, KShs. 1.5 billion for scholarships, KShs. 1.1 billion increase in A-I-A for universities and SAGAs, KShs. 600 million for Government-sponsored students in private universities, and KShs. 1.46 billion for infrastructure.
2. The Committee commended the provision for CBA arrears, noting that it will enhance stability and reduce industrial unrest in universities. However, it observed that the Department remains underfunded in monitoring and evaluation, limiting its ability to address governance and project implementation challenges in a timely manner.
3. The Committee further noted that despite increased funding for loans and scholarships, significant gaps remain, with funding levels at approximately 66 percent for loans and 62 percent for scholarships. This continues to place financial strain on students, households, and universities.

**State Department for Basic Education**

1. The Committee observed that the State Department for Basic Education has a proposed increase of KShs. 3.4 billion in recurrent expenditure and a reduction of KShs. 547 million in development expenditure. Key adjustments include KShs. 347 million for personnel emoluments, KShs. 3.1 billion for examinations and

	<p>invigilation, KShs. 1 billion for school infrastructure, and a reduction of KShs. 2.9 billion in donor support.</p> <ol style="list-style-type: none"> <li>2. The Committee noted that the allocation for school infrastructure will help address existing gaps, but emphasized the need for equitable and transparent criteria in resource distribution. It further observed that several SAGAs are experiencing operational challenges due to previous budget rationalization, affecting their ability to deliver on mandates.</li> <li>3. The Committee also noted that KShs. 3.1 billion for national examinations was provided under Article 223 of the Constitution and emphasized the need for such critical expenditures to be adequately provided for in the main budget to enhance predictability and stability.</li> </ol> <p><b>State Department for Science, Innovation and Research</b></p> <ol style="list-style-type: none"> <li>1. The Committee observed that the State Department has been allocated an additional KShs. 6.7 million to address personnel emoluments shortfalls.</li> <li>2. The Committee further observed that despite the importance of research and development, the Department remains significantly underfunded, which has negatively affected its performance and ability to effectively discharge its mandate.</li> </ol> <p><b>Teachers Service Commission</b></p> <ol style="list-style-type: none"> <li>1. The Committee observed that the Teachers Service Commission has been allocated an additional KShs. 21.2 billion, primarily to address salary shortfalls</li> </ol>	
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	amounting to KShs. 13.2 billion and medical cover shortfalls of KShs. 7.9 billion for teachers and Commission staff.	
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REPUBLIC OF KENYA




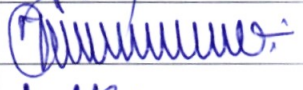
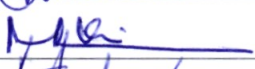
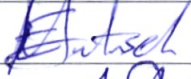

NATIONAL ASSEMBLY

THIRTEENTH PARLIAMENT- FIFTH SESSION (2026)

BUDGET AND APPROPRIATIONS COMMITTEE  
ADOPTION SCHEDULE

We, the undersigned Members of the Budget and Appropriations Committee, today.....31.03.2026.....do hereby affix our signatures to this **REPORT OF BUDGET AND APPROPRIATIONS COMMITTEE ON THE SUPPLEMENTARY ESTIMATES NO. I FOR FY 2025-2026** to affirm our approval and confirm accuracy, validity and authenticity: -

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

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