4.7.9.4 Projects Implementation Status for the Ethics and Anti-Corruption Commission

Table 4.127 summarises the projects implemented by the Ethics and Anti-Corruption Commission as of 31st March 2026.

Table 4.127: Ethics and Anti-Corruption Commission Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project End Date	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31st March 2026 (Kshs. Million) (h)	Percentage (%) of Completion
Refurbishment of EACC Headquarters	1/7/2018	30/6/2025	GoK	828.19	180.0	143.54	309.26	37
Automation of business processes	1/7/2019	30/6/2026	GoK	1,599.00	-	-	19.32	1

Source: *Ethics and Anti-Corruption Commission*

The project's implementation status showed that the Ethics and Anti-Corruption Commission's development projects were experiencing timeline overruns due to limited budget allocation, slowing project progress. The business processes automation project was at 1 per cent completion despite commencing in FY 2019/20, due to limited resources, leading to no allocation for the project.

4.7.10 The Office of the Director of Public Prosecutions

The Office of the Director of Public Prosecutions institutes and undertakes criminal proceedings against any person before any court of law other than the court martial and is also tasked with prosecution in respect to any offence alleged to have been committed by any person, takes over and continues with any criminal proceedings commenced in any court by any person or authority with the permission of the person or authority. The mandate is carried out by the Office of the Director of Public Prosecutions and its agencies, the Public Prosecution Services.

4.7.10.1 Budget Performance by the Office of the Director of Public Prosecutions

The budget allocation to the Office of the Director of Public Prosecutions in FY 2025/26 amounted to Kshs.4.48 billion, compared to Kshs.4.23 billion in FY 2024/25.

4.7.10.2 Office of the Director of Public Prosecutions Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.128 shows budget execution by programmes and sub-programmes under the Office of the Director of Public Prosecutions in the first nine months of FY 2025/26.

Table 4.128: The Office of the Director of Public Prosecutions' Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Public Prosecution Services	Prosecution of criminal offences	4,395.63	86.00	**4,481.63**	4,052.20	51.34	**4,103.55**	92
Total		4,395.63	86.00	4,481.63	4,052.20	51.34	4,103.55	92

***Source**: The Office of the Director of Public Prosecutions*

Analysis of programmes and sub-programmes indicated that the Office of the Director of Public Prosecutions exceeded the target for the reporting period, recording an absorption rate of 92 per cent, attributable to revised salary structures that were not provided in the printed estimates or the working cash plan for FY 2025/26. However, the National Treasury had committed to providing the funding shortfall through Supplementary Estimates No.1.

4.7.10.3 Non-financial Performance by the Office of the Director of Public Prosecutions

Table 4.129 summarises key performance indicators for the Office of the Director of Public Prosecution for the first nine months of FY 2025/26.

Table 4.129: Non-financial performance by the Office of the Director of Public Prosecutions

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target (s)	Achieved as of 31st March 2026	Variance
Prosecution Criminal Offences	Prosecution Criminal Offences	Witness and victim facilitation	Percentage of eligible witnesses facilitated to attend court	100	100	-
		ODPP processes automated	Percentage automation of ODPP processes	70	60	(10)
		Criminal Offences Prosecuted	Number of corruption and major economic crime cases litigated	100	100	-

***Source:** Office of the Director of Public Prosecution*

The ODPP programme demonstrated strong performance during the first nine months of FY 2025/26, with annual targets for Witness and Victim facilitation, and Criminal Offences Prosecution fully achieved. The rollout of the ERP system to automate ODPP processes was also at an advanced stage of implementation.

4.7.10.4 Projects Implementation Status for the Office of the Director of Public Prosecutions

Table 4.130 summarises the projects implemented by the Office of the Director of Public Prosecutions.

Table 4.130: Office of the Director of Public Prosecutions' Projects Implementation Status

Project Name (a)	Project commence date (b)	Expected Project End Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31st March 2026 (Kshs. Million) (h)	Percentage (%) of Completion
UNFPA 8th Country Programme on FGM	1/7/2019	30/6/2025	Foreign	40.00	6.00	4.03	28.14	70
Uadilifu Case Management	1/7/2022	30/6/2027	GoK	300.00	24.35	-	70.69	24

Source: *Office of the Director of Public Prosecutions*

The project implementation status for the Office of the Director of Public Prosecutions revealed slow progress in the Uadilifu Case Management project, due to ongoing station equipment, with a completion rate of 24 per cent, despite the project being in its final year of implementation.

4.7.11 The Office of the Registrar of Political Parties

The Office of the Registrar of Political Parties promotes the registration and regulation of political parties and administers the Political Parties Act of 2011. It is also tasked with monitoring, supervising, and investigating political parties to ensure compliance with the Act. It also oversees the funding of Political Parties and the Political Parties Liaison Committee.

4.7.11.1 Budget Performance by the Office of the Registrar of Political Parties

The budget allocation to the Office of the Registrar of Political Parties in FY 2025/26 was Kshs.2.49 billion, compared to Kshs.1.72 billion in FY 2024/25.

4.7.11.2 Office of the Registrar of Political Parties Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.131 shows budget execution by programmes and sub-programmes under the Office of the Registrar of Political Parties in the first nine months of FY 2025/26.

Table 4.131: The Office of the Registrar of Political Parties Programme Performance

Programmes	Sub-Programme	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Registration, Regulation and Funding of Political Parties	Registration and Regulation of Political Parties	494.65	-	**494.65**	345.38	-	**345.38**	70
	Funding of Political Parties	1,978.30	-	**1,978.30**	1,683.73	-	**1,683.73**	85
	Political Parties Liaison Committee	14.04	-	**14.04**	6.20	-	**6.20**	44
Total		**2,486.99**	**-**	**2,486.99**	**2,035.31**	**-**	**2,035.31**	**82**

Source*: The Office of the Registrar of Political Parties*

Analysis of the Programme and sub-programmes performance showed that implementation was on track with an overall absorption rate of 82 per cent.

4.7.11.3 Non-financial Performance by the Office of the Registrar of Political Parties

Table 4.132 presents a summary of some Key Performance indicators for the Office of the Registrar of Political Parties in the first nine months of FY 2025/26.

Table 4.132: Non-financial performance by the Office of Registrar of Political Parties

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31st March 2026	Variance
Registration, Regulation and Funding of Political Parties	Registration and Regulation of Political Parties	Political Parties Registration Services	Percentage of applications for complete registration processed	100	100	-
		Oversight of Political Parties' compliance with the Political Parties Act Cap. 7D.	No. of political parties supervised to ensure compliance with the Political Parties Act Cap. 7D	92	92	-
	Funding of Political Parties	Political Parties Financial Services	Percentage of political parties' Fund Managers sensitised on the distribution of the political parties' fund, funding regulations, and Public Finance Management Act 2012	100	100	-
	Political Parties Liaison Committee	Tripartite Administrative Services	No. of consultative dialogue forums held at the national level	4	3	(1)
			No. of consultative dialogue forums held at the county level	4	0	(4)

Source: *Office of the Registrar of Political Parties*

The data showed strong performance across most indicators, with full achievement of key targets related to registration, regulation, and funding of political parties. However, forums for consultative dialogue at the County level recorded nil output due to budget constraints and were planned to be achieved annually.

4.7.12 The Witness Protection Agency

The Witness Protection Agency promotes protection, on behalf of the State, to persons possessing important information and facing potential risk or intimidation due to their cooperation with prosecution and other law enforcement agencies.

4.7.12.1 Budget Performance by the Witness Protection Agency

The budget allocation to the Witness Protection Agency in FY 2025/26 was Kshs.0.84 billion, compared to Kshs.0.72 billion in FY 2024/25.

4.7.12.2 Witness Protection Agency Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.133 shows budget execution by programmes and sub-programmes under the Witness Protection Agency in the first nine months of FY 2025/26.

Table 4.133: The Witness Protection Agency Programme and Sub-Programme Performance

Programme	Sub-Programme	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Witness Protection Programme	Witness Protection Programme	841.21	-	**841.21**	609.15	-	**609.15**	72
Total		841.21	-	841.21	609.15	-	609.15	72

***Source**: The Witness Protection Agency*

The analysis of programme and sub-programme performance indicated satisfactory progress in budget implementation by the Witness Protection Agency, with an absorption rate of 72 per cent.

4.7.12.3 Non-financial Performance by the Witness Protection Agency

Table 4.134 summarises key performance indicators for the Witness Protection Agency for the first nine months of FY 2025/26.

Table 4.134: Non-financial performance by the Witness Protection Agency

PROGRAMME	Sub-Programme	Key Output	Key Performance Indicator	Target(s)	Achieved as of 31st March 2026	Variance
Witness Protection	Witness Protection	Witness Protection Services	Witness offered armed Evacuation	100	100	-
			Protected and related persons offered a psychosocial assessment	95	94	(1)
			Management of firearms, ammunition, and other Security Accessories.	100	100	-

***Source:** Witness Protection Agency*

The Witness Protection Programme key performance indicators were on target.

4.7.13 The Kenya National Commission on Human Rights

The Kenya National Commission on Human Rights promotes human rights, fundamental freedoms and constitutionalism. It is also tasked with protecting and securing the observance of human rights and fundamental freedoms in all spheres of life.

4.7.13.1 Budget Performance by the Kenya National Commission on Human Rights

The budget allocation to the Kenya National Commission on Human Rights in FY 2025/26 amounted to Kshs.0.53 billion, compared to Kshs.0.48 billion in FY 2024/25.

4.7.13.2 Kenya National Commission on Human Rights Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.135 shows budget execution by programmes and sub-programmes under the Kenya National Commission on Human Rights in the first nine months of FY 2025/26.

Table 4.135: The Kenya National Commission on Human Rights Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Promotion, Protection and Observation of Human Rights	Promotion, Protection and Observation of Human Rights	530.33	-	**530.33**	360.26	-	**360.26**	68
Total		530.33	-	530.33	360.26	-	360.26	68

***Source**: Kenya National Commission on Human Rights*

Analysis of the Programme and sub-programme showed an average performance in the promotion, protection, and observation of human rights programme, with an absorption rate of 68 per cent against the reporting period's target of 75 per cent.

4.7.13.3 Non-financial Performance by the Kenya National Commission on Human Rights

Table 4.136 summarises key performance indicators from the Kenya National Commission on Human Rights for the first nine months of FY 2025/26.

Table 4.136: Non-financial performance by the National Commission on Human Rights

PROGRAMME	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31st March 2026	Variance
Protection and Promotion of Human Rights	Complaints, Investigations and Redress	Human Rights Protection and Promotion Services	No. of cases received and processed	4,000	2,404	(1,596)
			Number of public officers trained on human rights and fundamental freedoms	1,390	785	(605)
		Human rights standards and principles compliance services provided	Number of institutions audited for compliance with human rights standards	45	32	(13)

***Source**: Kenya National Commission on Human Rights*

In the period under review, the Kenya National Commission on Human Rights exhibited above-average progress in implementing its programmes, with notable achievements in the number of institutions au-

dited for compliance with human rights standards (32 institutions out of a target of 45 institutions), and the number of human rights cases processed (2,404 cases compared to a target of 4,400 cases).

4.7.14 The Independent Electoral and Boundaries Commission

The Independent Electoral and Boundaries Commission promotes the conduct and supervision of referenda and elections to bodies or offices established by the Constitution, as well as any other elections prescribed by an Act of Parliament. It is also tasked with regulating and delimiting constituencies and wards, Voter Registration and electoral operations, Voter Education and Partnership, and electoral information and Communication Technology.

4.7.14.1 Budget Performance by the Independent Electoral and Boundaries Commission

The budget allocation to the Independent Electoral and Boundaries Commission for FY 2025/26 amounted to Kshs.9.33 billion, compared to Kshs.3.81 billion allocated in FY 2024/25.

4.7.14.2 Independent Electoral and Boundaries Commission Programmes and Sub-Programme Performance

The budget allocation was to fund two programmes. Table 4.137 shows budget execution by programmes and sub-programmes under the Independent Electoral and Boundaries Commission in the first nine months of FY 2025/26.

Table 4.137: The Independent Electoral and Boundaries Commission Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Management of the Electoral Process	Administrative Planning and Financial Services	3,398.03	30.00	**3,428.03**	2,307.37	-	**2,307.37**	67
	Voter Registration and Electoral Operations	3,333.90	-	**3,333.90**	1,418.93	-	**1,418.93**	43
	Voter Education and Partnership	538.72	-	**538.72**	135.26	-	**135.26**	25
	Electoral Information and Communication Technology	1,985.14	-	**1,985.14**	790.77	-	**790.77**	40
Delimitation of Electoral Boundaries	Delimitation of Electoral Boundaries	46.54	-	**46.54**	18.09	-	**18.09**	39
Total		**9,302.35**	**30.00**	**9,332.35**	**4,670.41**	**-**	**4,670.41**	**50**

***Source**: Independent Electoral and Boundaries Commission*

The analysis of the Programmes and sub-programmes showed that the overall budget absorption rate was 50 per cent, below the target threshold of 75 per cent. This reflected low utilisation of the allocated budget across the programmes.

4.7.14.3 Non-financial Performance by the Independent Electoral and Boundaries Commission

Table 4.138 summarises some key performance indicators for the Independent Electoral and Boundaries Commission in the first nine months of FY 2025/26.

Table 4.138: Non-financial performance by the Independent Electoral and Boundaries Commission

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31st March 2026	Variance
Management of the Electoral Process	Electoral Information and Communication Technology	Electronic collation, transmission and tallying of electoral data operationalised	Percentage of voters in the electronic register	100	100	-
			Percentage of results electronically transmitted and tallied	100	100	-
	Voter Registration and Electoral Operations	Register of voters	Number of newly registered voters	2,640,000	344,316	(2,295,684)
	Voter Registration	Voter Registration Services	No. of registered voters	24,850,458	22,554,774	(2,295,684)
	Support Services	Compliance with Public Finance Management Act (PFMA) and Public Procurement and Asset Disposal Act (PPADA)	Number of compliance reports	4	2	(2)
Delimitation of Electoral Boundaries	Delimitation of Electoral Boundaries	Boundaries delimitation	Percentage of Electoral Boundaries disputes resolved	100	100	-

Source: *Independent Electoral and Boundaries Commission*

Overall performance was mixed, with strong results in the use of ICT in the management of the voter register and elections, and boundaries delimitation, but notable shortfalls in voter registration and support services.

4.7.15 The Judicial Service Commission

The Judicial Service Commission promotes independence and accountability of the Judiciary for the efficient, effective, and transparent administration of justice.

4.7.15.1 Budget Performance by the Judicial Service Commission

The original budgetary allocation to the Judicial Service Commission in FY 2024/25 was Kshs.0.84 million, compared to Kshs.0.75 billion allocated in FY 2024/25.

4.7.15.2 Judicial Service Commission Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.139 shows budget execution by programme and sub-programmes under the Judicial Service Commission in the first nine months of FY 2025/26.

Table 4.139: The Judicial Service Commission Programme and Sub-Programme Performance

Programme	Sub-Programme	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Judicial Oversight Services	Administration and Judicial Services	553.98	-	**553.98**	404.88	-	**404.88**	73
	Judiciary Training	288.43	-	**288.43**	220.80	-	**220.80**	77
Total		842.41	-	842.41	625.68	-	625.68	74

***Source**: Judicial Service Commission*

The Judicial Oversight Services programme had a total recurrent budget of Kshs.842.41 million, with no development funds allocated. As of 31st March 2026, Kshs.625.68 million had been spent on the programme, achieving an overall absorption rate of 74 per cent.

4.7.15.3 Non-financial Performance by the Judicial Service Commission

Table 4.140 summarises achievements against some targets for the Judicial Service Commission in the first nine months of FY 2025/26.

Table 4.140: Non-financial performance by the Judicial Service Commission

PROGRAMME	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31st March 2026	Variance
Judicial Oversight	Administration and Judicial Services	Petitions against judges and complaints against Judicial officers and Staff	Percentage of petitions heard and determined	100% (162 petitions)	62%(101 petitions)	(38%) (61 petitions)
			Percentage of complaints determined	100% (21 petitions)	52% (11 petitions)	(48%)
	Judicial Training	Annual training master calendar developed and implemented	Number of calendars	1	1	-

***Source**: The Judicial Service Commission*

The Judiciary Service Commission achieved moderate progress in handling petitions and complaints as of the end of the first nine months of FY 2025/26.

4.7.16 The National Police Service Commission

The National Police Service Commission promotes the recruitment and appointment of persons to hold or act in offices within the National Police Service. It is also tasked with confirming appointments, determining promotions and transfers within the National Police Service, observing due process, exercising disciplinary control over, and removing persons holding or acting in offices within the service.

4.7.16.1 Budget Performance by the National Police Service Commission

The budget allocation to the National Police Service Commission in FY 2025/26 amounted to Kshs.1.39 billion, compared to KShs.1.01 billion in FY 2024/25.

4.7.16.2 National Police Service Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.141 shows budget execution by programmes and sub-programmes under the National Police Service Commission in the first nine months of FY 2025/26.

Table 4.141: The National Police Service Commission Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Police Service Human Resource Management	Human Resource Management	760.65	-	**760.65**	473.29	-	**473.29**	62
	Counselling Management Services	204.57	-	**204.57**	152.04	-	**152.04**	74
	Administration and Standard Setting	425.62	-	**425.62**	227.34	-	**227.34**	53
Total		1,390.84	-	1,390.84	852.68	-	852.68	61

***Source**: The National Police Service Commission*

Analysis of programmes and sub-programmes showed that budget implementation under the National Police Service Human Resource Management programme achieved an overall absorption rate of 61 per cent.

4.7.16.3 Non-financial Performance by the National Police Service Commission

Table 4.142 summarises some key performance indicators for the National Police Service Commission in the first nine months of FY 2025/26.

Table 4.142: Non-financial performance by the National Police Service Commission

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31st March 2026	Variance
	Human Resource Management	Recruitment and Appointment Services	Number of police officers recruited and confirmed	10,000	10,000	-
National Police Service Human Resource Management		Discipline and Appeal Services	Percentage of disciplinary cases adjudicated	100	100	-
	Counselling Management Services	Counselling Services	Percentage of officers counselled	100	100	-
			Number of counselling units operationalised	20	-	(20)
	Administration and Standards Setting	Administration Services	Number of National Police Service compliance audit reports	4	-	(4)
			Percentage of complaints received and processed (51 cases)	100	100	-

***Source:** National Police Service Commission*

The analysis showed strong performance in disciplinary, counselling, and complaint-handling services as of 31st March, 2026, with all achieving their targets. However, the operationalisation of the counselling units and the undertaking of compliance audits had not yet commenced, due to budget constraints.

4.7.17 The National Gender and Equality Commission

The National Gender and Equality Commission promotes gender equality and freedom from discrimination for all people in Kenya, with a focus on special interest groups, including women, children, youth, Persons with Disabilities (PWDs), older members of society, minorities, and marginalised groups.

4.7.17.1 Budget Performance by the National Gender and Equality Commission

The budget allocation to the National Gender and Equality Commission in FY 2025/26 amounted to Kshs.0.56 billion, compared to Kshs.0.41 billion in FY 2024/25.

4.7.17.2 National Gender and Equality Commission Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.143 shows budget execution by programme and sub-programmes under the National Gender and Equality Commission in the first nine months of FY 2025/26.

Table 4.143: The National Gender and Equality Commission Programme and Sub-Programme Performance

Programme	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Promotion of Gender Equality and Freedom from Discrimination	Legal Compliance and Redress	38.65	-	**38.65**	28.21	-	**28.21**	73
	Mainstreaming and Coordination	91.38	-	**91.38**	64.79	-	**64.79**	71
	Public Education Advocacy and Research	27.41	-	**27.41**	20.25	-	**20.25**	74
	General Administration, Planning and Support Services	399.05	-	**399.05**	311.73	-	**311.73**	78
Total		556.49	-	556.49	424.99	-	424.99	76

***Source**: National Gender and Equality Commission*

Analysis of the programme and sub-programmes showed that the General Administration, Planning and Support Services sub-programme reported the highest absorption rate of 78 per cent, while the Mainstreaming and Coordination sub-programme reported as the lowest at 71 per cent.

4.7.17.3 Non-financial Performance by the National Gender and Equality Commission

Table 4.144 summarises the National Gender and Equality Commission's achievements against key performance indicators in the first nine months of FY 2025/26.

Table 4.144: Non-financial performance by the National Gender and Equality Commission

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31st March 2026	Variance
Promotion of Gender Equality and Freedom from Discrimination	Legal Compliance and Redress	Technical support services on gender and inclusion to both levels of government	Number of status reports on gender and inclusion	1	3	2
			Percentage of complaints processed	100	55	(45)
	Mainstreaming and Coordination	Gender Equality and Inclusion Promotion Services	Number of government agencies complying with the requirement not to exceed two-thirds	250	-	(250)
			Percentage of government agencies complying with 5% requirements for PWD	15	-	(15)
	Public Education, advocacy and research	Gender Equality and Inclusion Promotion Services	Number of Fora on public awareness on equality and inclusion held	12	55	43

Source: *National Gender and Equality Commission*

The non-financial analysis indicated notable progress in promoting gender equality and inclusion in the first nine months of FY 2025/26. Key performance areas that exceeded the annual target included preparing status reports on gender and inclusion and promoting them through public awareness. However, the mainstreaming and coordination sub-programme, comprising 5 per cent requirements for PWD inclusion in employment in both the public and private sectors and compliance by Government Agencies with the requirement not to exceed two-thirds of either gender, had yet to commence since the evaluation reports are to be received the fourth quarter.

4.7.18 The Independent Policing Oversight Authority

The Independent Policing Oversight Authority promotes public accountability for the Police in the performance of their functions. It is also tasked with giving effect to the provisions of Article 244 of the Constitution, which require the Police to strive for professionalism and discipline, promote and practice transparency and accountability, and ensure independent oversight of the handling of complaints against the National Police Service. The Independent Policing Oversight Authority carries out the mandate.

4.7.18.1 Budget Performance by the Independent Policing Oversight Authority

The budget allocation to the Independent Policing Oversight Authority in FY 2025/26 was Kshs.1.32 billion, compared to Kshs.1.10 billion in FY 2024/25.

4.7.18.2 Independent Policing Oversight Authority Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.145 shows budget execution by programme and sub-programme under the Independent Policing Oversight Authority in the first nine months of FY 2025/26.

Table 4.145: The Independent Policing Oversight Authority Programme and Sub-Programme Performance

Programme	Sub-Programme	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Policing Oversight Services	Policing Oversight Services	1,315.88	-	**1,315.88**	981.51	-	**981.51**	75
Total		1,315.88	-	1,315.88	981.51	-	981.51	75

***Source**: The Independent Policing Oversight Authority*

Analysis of the Programme and sub-programme showed that the Policing Oversight Services programme recorded an absorption rate of 75 per cent.

4.7.18.3 Non-financial Performance by the Independent Policing Oversight Authority

.Table 4.146 summarises some key performance indicators for the State Department for Independent Policing Oversight Authority in the first nine months of FY 2025/26.

Table 4.146: Non-financial performance by the Independent Policing Oversight Authority

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31st March 2026	Variance
Policing Oversight Services	Policing Oversight Services	Complaints received and processed within the time	The proportion of complaints received and cleared within time	100	100	-
		Investigations conducted and finalised	The number of targeted investigations finalised	2,080	956	(1,124)
			Percentage of completed investigation files submitted to ODPP in time	100	100	-
		Dialogue sessions with the NPS aimed at enhancing collaboration and improving policing	Number of dialogue sessions held with NPS	9	14	5
		Police premises inspected	No. of police premises inspected	1,162	735	(427)

***Source:** Independent Policing Oversight Authority*

The analysis revealed strong performance in complaint handling, collaborations with the National Police Service, and the timely submission of investigation files to the Office of the Director of Public Prosecutions during the period under review. However, only 956 investigations were finalised (45 per cent), which was significantly low considering the annual target of 2,080 Investigations. The low achievement in finalised investigations was attributed to the remaining investigations, which are scheduled for completion in the fourth quarter.

4.7.19 The State Department for Justice, Human Rights and Constitutional Affairs

The State Department for Justice, Human Rights, and Constitutional Affairs is responsible for implementing constitutional provisions, promoting human rights, and ensuring access to justice. The State Department's work focuses on policy, legal opinions, and coordination for constitutional implementation, human rights compliance, anti-corruption, and electoral reforms.

4.7.19.1 Budget Performance by the State Department for Justice, Human Rights and Constitutional Affairs

The budget allocation to the State Department for Justice, Human Rights, and Constitutional Affairs in FY 2025/26 amounted to Kshs.1.02 billion.

4.7.19.2 State Department for Justice, Human Rights and Constitutional Affairs Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.147 presents budget execution by programme and sub-programmes under the State Department for Justice, Human Rights, and Constitutional Affairs for the first nine months of FY 2025/26.

Table 4.147: The State Department for Justice, Human Rights and Constitutional Affairs Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Governance, Legal Training, and Constitutional Affairs	Governance Reforms	693.78	-	**693.78**	328.55	-	**328.55**	47
	Constitutional and Legal Reforms	326.67	-	**326.67**	244.92	-	**244.92**	75
Total		1,020.44	-	1,020.44	573.47	-	573.47	56

***Source**: The State Department for Justice, Human Rights and Constitutional Affairs*

The analysis showed moderate budget absorption under the Governance, Legal Training, and Constitutional Affairs programme, with an overall rate of 56 per cent. While expenditure on constitutional and legal reforms performed relatively well at 75 per cent, governance reforms recorded a lower absorption of 47 per cent. Underperformance on Governance reforms was attributed to the recent establishment of the State Department through Executive Order No. 1, which had not yet commenced payroll operations, as well as delays in the implementation of the Electronic Government Procurement (e-GP) system.

4.7.19.3 Non-financial Performance by the State Department for Justice, Human Rights, and Constitutional Affairs

The achievements against key performance indicators of the State Department for Justice, Human Rights, and Constitutional Affairs in the first nine months of FY 2025/26 are presented in Table 4.148.

Table 4.148: Non-Financial Performance by the State Department for Justice, Human Rights and Constitutional Affairs

Programmes	Sub- Programmes	Key Output	Key Performance Indicator	Annual Target	Achieved as of 31st March 2026	Variance
Governance, Legal Training and Constitutional Affairs	Governance Reforms	Administrative services	% of Budget implementation	100	56	(44)
	Constitutional and Legal Reforms	Anti-corruption awareness services	Number of Monitoring & Evaluation Reports	4	3	(1)
			No. of citizens reached with messages against corruption through the radio	10,000,000	1,500,000	(8,500,000)
			No. of citizens reached with messages against corruption through T. V	4,000,000	10,000,000	6,000,000
		National Legal Aid Services	No. of indigent persons offered legal aid	150,000	43,696	(106,031)
	Victims Protection Board	Victim Protection Services	Victims' Rights Charter Developed (%)	30	10	(20)
	Kenya Law Reform Commission	Law Review and Reform Services	% of legislation developed to facilitate the implementation of BETA	100	75	(25)

***Source**: The State Department for Justice, Human Rights and Constitutional Affairs*

The Governance, Legal Training and Constitutional Affairs programme registered mixed performance as at the end of the period under consideration. While anti-corruption awareness services through television significantly exceeded their target, and monitoring and evaluation reporting were largely on track, most core service delivery areas underperformed. For instance, legal aid services (only 43,696 indigent persons received legal aid, compared to a target of 150,000) and victim protection initiatives (10 per cent of the victims' charter developed, against a target of 30 per cent) recorded substantial shortfalls. Overall, the programme demonstrated strong public outreach but faces notable challenges in delivering key legal and support services attributable to financial constraints, but with the remaining targets planned for achievement in the fourth quarter.

4.8. Health Sector

4.8.1 Introduction

Health is primarily a devolved function under the Fourth Schedule of the Constitution of Kenya. The health sector is responsible for providing and coordinating health policy formulation, ensuring quality service delivery, and regulating health care at the national level. The Sector comprises two MDAs: The State Department for Medical Services and the State Department for Public Health and Professional Standards. The Sector delivers services through several SAGAs and entities, including the Kenyatta National Hospital, Moi Teaching and Referral Hospital, Kenya Medical Research Institute, Kenya Medical

Supplies Authority, Kenya Medical Training College, National Syndemic Disease Control Council, Kenyatta University Teaching, Referral and Research Hospital, Jaramogi Oginga Odinga Teaching and Referral Hospital, National Cancer Institute of Kenya and the Kenya Nuclear Regulatory Authority.

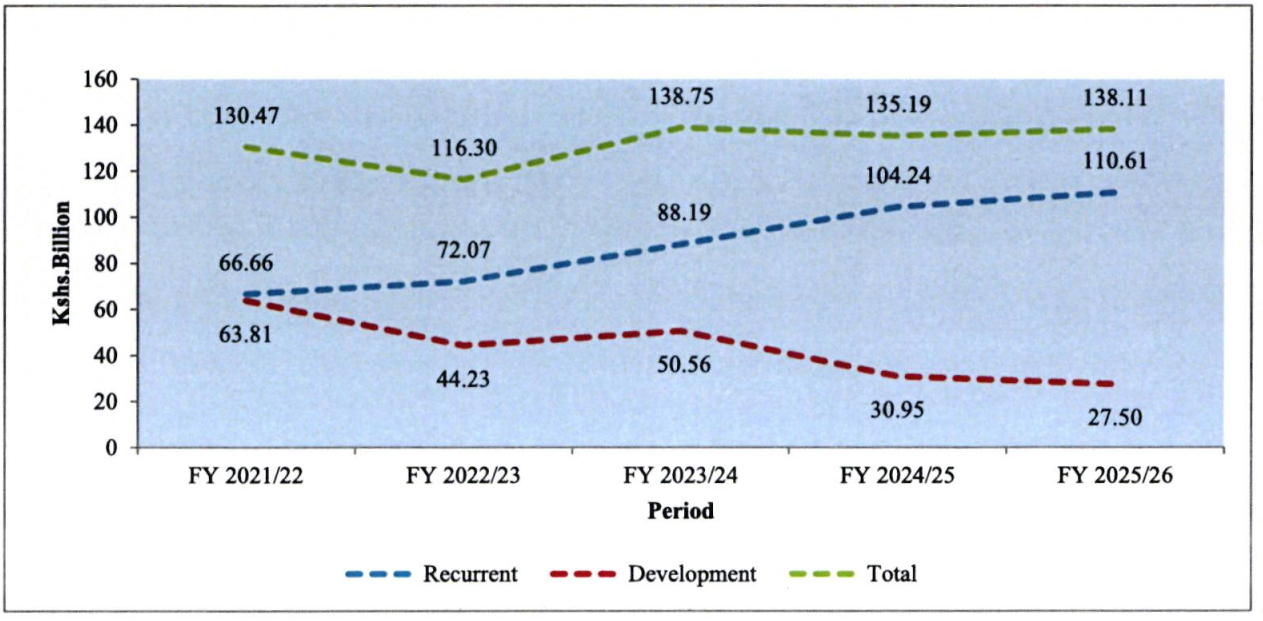
The Sector envisions "a *healthy, productive and globally competitive nation*," achieved through strategic objectives under equity, efficiency, and people-centred principles, with a multi-sectoral approach, as outlined in the Kenya Health Policy (2014-2030). The Health Sector implements its strategic objectives through eight budgetary programmes, four under the State Department for Medical Services and four under the State Department for Public Health and Professionals.

4.8.2 Budget Performance for the Health Sector

The budget allocation to the Health Sector in FY 2025/26 amounted to Kshs.138.11 billion, compared to Kshs.135.19 billion allocated in FY 2024/25. This amount represents 3 per cent of the gross national budget of Kshs.4.69 trillion and 5 per cent of the MDAs' budget of Kshs.2.55 trillion. The allocation includes Kshs.27.50 billion (20 per cent) for development activities and Kshs.110.61 billion (80 per cent) for recurrent expenditure. The State Department for Medical Services received the highest budget allocation of Kshs.105.95 billion (77 per cent of the Sector's budget), while the State Department for Public Health and Professional Standards was allocated Kshs.32.15 billion (23 per cent of the Health Sector allocation).

The high allocation to the State Department for Medical Services was due to a large budget for the National Referral Services sub-programme. Figure 4.13 shows the budgetary allocation trends of the Health Sector from FY 2021/22 to FY 2025/26.

Figure 4.13: Budgetary Allocation Trend for the Health Sector



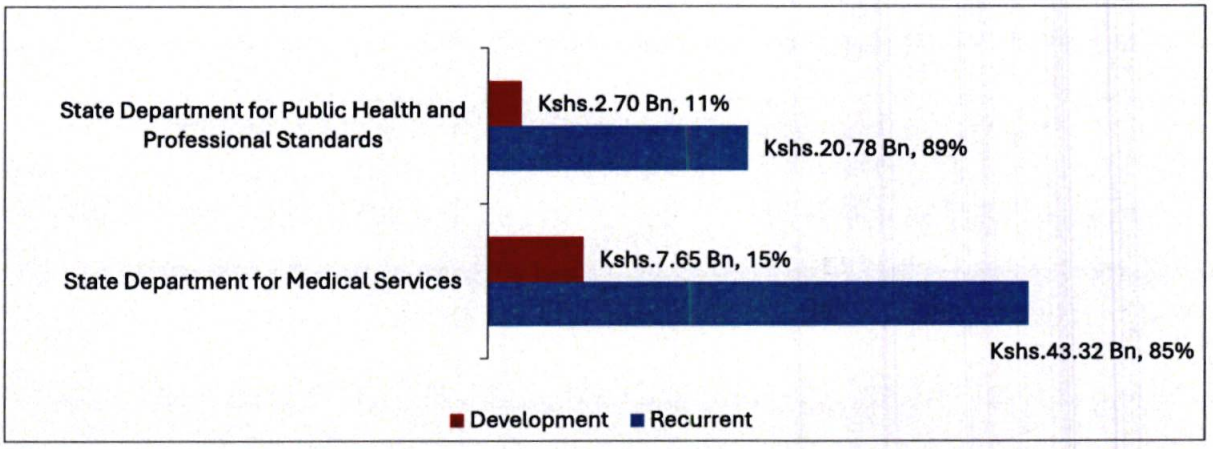
Source: *National Treasury*

The total exchequer issues to the Health Sector amounted to Kshs. 74.44 billion, representing 80 per cent of the Sector's net estimates. This amount comprised Kshs. 10.35 billion for development expen-

diture, representing 55 per cent of development net estimates, and Kshs. 64.10 billion for recurrent activities, representing 86 per cent of recurrent net estimates.

Figure 4.14 presents the exchequer issues in the Health Sector in the first nine months of FY 2025/26.

Figure 4.14: Exchequer Issues to the Health Sector



Source: *National Treasury*

The total expenditure for the Health Sector amounted to Kshs. 87.89 billion, representing 64 per cent of the gross estimates, compared to 56 per cent (Kshs. 75.53 billion) recorded in the first nine months of FY 2024/25. This amount comprised Kshs. 20.09 billion for the development budget, representing an absorption rate of 73 per cent, compared to 59 per cent (Kshs. 18.85 billion) recorded in a similar period of FY 2024/25, and Kshs. 67.80 billion for recurrent expenditure, representing 61 per cent of the gross recurrent estimates, compared to 55 per cent (Kshs. 56.68 billion) recorded in the first nine months of FY 2024/25.

Table 4.149 shows the Health Sector analysis of exchequer issues and expenditure in the first nine months of FY 2025/26.

Table 4.149: Health Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross estimates
State Department for Medical Services	21.94	13.62	7.65	17.25	56	79	84.02	57.20	43.32	47.24	76	56
State Department for Public Health and Professional Standards	5.56	5.16	2.70	2.84	52	51	26.59	17.57	20.78	20.57	118	77

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross estimates	Gross estimates	Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross estimates
Total	27.50	18.78	10.35	20.09	55	73	110.61	74.78	64.10	67.80	86	61

Sector Summary

	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross estimates
Development	27.50	18.78	10.35	20.09	55	73
Recurrent	110.61	74.78	64.10	67.80	86	61
Total	138.11	93.55	74.44	87.89	80	64

Source: *MDAs and National Treasury*

The State Department for Medical Services recorded the highest absorption of the development budget at 79 per cent, while the State Department for Public Health and Professional Standards recorded the highest absorption of the recurrent expenditure budget at 77 per cent. Conversely, the State Department for Public Health and Professional Standards recorded development absorption of 51 per cent, while the State Department for Medical Services recorded recurrent absorption of 56 per cent.

4.8.3 The State Department for Medical Services

The State Department for Medical Services promotes health policy, health regulation, national referral facilities, capacity building, and technical assistance to the counties. It is also tasked with Immunization and Reproductive Health Policy and Management. The mandate is carried out by the State Department for Medical Services and its agencies, including the Social Health Insurance Fund (SHIF), the Kenya Medical Supplies Authority (KEMSA), Kenyatta National Hospital, Moi Teaching and Referral Hospital, Jaramogi Oginga Odinga Teaching and Referral Hospital, the National Syndemic Diseases Control Council, and the Kenya Medical Research Institute (KEMRI).

4.8.3.1 Budget Performance by the State Department for Medical Services

The budget allocation to the State Department for Medical Services in FY 2025/26 was Kshs.105.95 billion, compared to Kshs.102.72 billion in FY 2024/25.

4.8.3.2 Programmes and Sub-Programme Performance – the State Department for Medical Services

The budget allocation was to fund four programmes. Table 4.150 shows budget execution by programmes and sub-programmes under the State Department for Medical Services in the first nine months of FY 2025/26.

Table 4.150: Programme and Sub-Programme Performance - the State Department for Medical Services

Programmes	Sub-Programmes	Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Referral & Specialized Services	National Referral Services	43,168.47	1,893.00	**45,061.47**	16,078.29	885.09	**16,963.38**	38
	Health Products and Technologies	5,247.94	1,100.00	**6,347.94**	150.56	23.36	**173.92**	3
	Health Infrastructure and Equipment (Specialized Medical Equipment)	-	3,156.00	**3,156.00**	-	1,401.32	**1,401.32**	44
	National Blood Transfusion Service	252.80	300.00	**552.80**	125.71	301.60	**427.31**	77
Curative & Reproductive maternal Newborn Child Adolescent Health (RMNCAH)	Reproductive Maternal Newborn Child Adolescent Health	38.59	6,250.00	**6,288.59**	16.12	4,187.05	**4,203.17**	67
	Immunization Management	66.28	4,827.00	**4,893.28**	14.90	9,180.28	**9,195.18**	188
	Communicable Disease Control	1,226.25	3,190.07	**4,416.32**	885.47	679.63	**1,565.10**	35
	Non-Communicable Disease Prevention and Control	302.84	1,000.00	**1,302.84**	220.93	371.33	**592.26**	45
Health Research and Innovations	Health Innovations	253.35	100.00	**353.35**	190.01	100.00	**290.01**	82
	Medical Research	2,689.28	120.00	**2,809.28**	1,851.96	120.00	**1,971.96**	70
General Administration	Social Protection in Health	27,986.82	-	**27,986.82**	25,637.23	-	**25,637.23**	92
	Finance and Planning	61.50	-	**61.50**	14.89	-	**14.89**	24
	General Administration & Human Resource Management and Development	2,723.18	-	**2,723.18**	2,053.38	-	**2,053.38**	75
	TOTAL	84,017.29	21,936.07	105,953.36	47,239.43	17,249.67	64,489.09	61

***Source**: The State Department for Medical Services*

Analysis of Programme and sub-programmes shows that the Immunization Management sub-programme under the Curative & Reproductive Maternal Newborn Child Adolescent Health (RMNCAH) programme recorded the highest absorption rate at 188 per cent. This was due to additional funding of Kshs.8.15 billion loan AIA released under Article 223 of the Constitution for the settlement of pending bills incurred under the Kenya COVID-19 Health Emergency Response Project. Conversely, the Health Products and Technologies sub-programme under the National Referral & Specialized Services programme recorded the lowest absorption rate at 3 per cent, mainly attributable to unreported Appropriation-In-Aid by KEMSA and expenditure on donor funded Health Emergency Preparedness, Response

and Resilience (HEPRR) Project. On average, the State Department for Medical Services recorded an absorption rate of 61 per cent, which was below the 75 per cent budget utilisation target for the third quarter of the FY 2025/26.

4.8.3.3 Programme and Sub-Programme Non-Financial Performance for the State Department for Medical Services

Table 4.151 summarises key performance indicators for the State Department for Medical Services in the first nine months of FY 2025/26.

Table 4.151: Non-Financial Performance by the State Department for Medical Services

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31st March 2026	Variance
National Referral Facilities and Specialized Services	National Referral and Specialized Health Services	Specialised health care services	Number of oncology sessions on (Chemotherapy and radiotherapy)	47,646	9,173	(38,473)
			Number of minimally invasive surgeries done	7,005	7,478	473
			Number of other cardiothoracic surgeries conducted	1,519	529	(990)
	Health Products & Technologies	Health Products & Technologies Services	Percentage of order fill rate for HPTs	90	66	(24)
			Order turnaround time(-days) PHFs	10	20.50	(10.50)
		Health Products & Technologies supply chain services	Percentage completion rate of the National Commodities Storage (supply chain) center	100	87	(13)
	Health Infrastructure and Equipment	Health Infrastructure Management Services	East Africa Centres of Excellence for Skills & Tertiary- Nephrology and Urology-Completion rate on construction works of phase IB	80	10	(70)
		National Equipment Services	Percentage of Public hospitals equipped with NESP equipment/service achieving an uptime of 95%	75	75	0
Curative and RMNCAH	Communicable disease control	HIV Prevention and Management Services	Number of condoms distributed in non-health settings	6,786,094	166,752	(6,619,342)
			Number of people currently on ARV	1,326,419	1,337,622	11,203
	Non-communicable diseases prevention and control	Mental health management services	Number of counties supported to develop mental health action plans	10	1	(9)

Programmes	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31st March 2026	Variance
Health Research and Innovations	Health Innovations	Human Vaccine Services	Percentage completion rate of the human vaccine fill-and-finish facility	70	40	(30)
		Digital Health Information Exchange services	% of public health facilities that have a HMIS that have been onboarded onto HIE	80	10	(70)
	Medical Research		Number of products/Diagnostic kits produced	242,506	33,233	(209,573)
			Number of Specialised laboratory tests conducted	1,019,944	344,825	(675,119)
			Number of research Papers published	525	455	(70)
General Administration Planning and Support Services	Financing, Planning, Monitoring and Evaluation (M&E)	Planning, M&E services	Number of policy briefs prepared	6	0	(6)
			Number of SAGAs and regulatory bodies sensitised on planning, budgeting and Monitoring and Evaluation	15	0	(15)
	Social Protection in Health	Health Financing Services	Number of health care providers trained in strategic purchasing for health care services	50	20	(30)

Source: *State Department for Medical Services*

Analysis of non-financial performance indicated mixed progress towards achieving the annual service delivery targets, with several key performance indicators recording low levels of achievement. It is notable that the planning, monitoring, and evaluation services did not record any output, a situation attributed to budgetary constraints. However, additional budgetary support was provided through Supplementary 1 Budget Estimates that would enable the execution of the activity in the subsequent quarter of FY 2025/26. Significant shortfalls were also observed in oncology sessions (9,173 chemotherapy/radiotherapy sessions performed against target of 47,646 sessions), HIV prevention through condom distribution in non-healthy settings (only 166,752 condoms distributed out of 6.62 million targeted for distribution), and digital health information exchange services (only 10 per cent of public health facilities have Health Management Information System (HMIS) that have been onboarded onto Health Information Exchange Service despite annual target of 80 per cent).

4.8.3.4 Project Implementation for the State Department for Medical Services

Table 4.152 summarises some of the ongoing projects undertaken by the State Department for Medical Services in the first nine months of FY 2025/26.

Table 4.152: State Department for Medical Services Projects Implementation

Project Name (a)	Project commence date (b)	Expected Project End Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31st March 2026 (Kshs. Million) (h)	Percentage of Completion (%)
Special Global Fund HIV Grant NFM3- NASCOP	1/7/2021	6/30/2028	GOK and Foreign	37,641	2,920	503	17,796	47
Kenya COVID-19 Emergency Response Project	2/01/2020	6/30/2026	GOK and Foreign	25,700	8,947	8,120	20,864	100
Vaccines Programme	7/2/2015	6/2/2028	GOK and Foreign	88,889	4,627	2,000	57,700	65
Upgrading of Maternal & Newborn Units Project-VAMED-FINLAND	7/7/2022	6/30/2027	Foreign	4,585	1,200	325	2,742	60
Procurement of Family Planning & Reproductive Health Commodities	8/13/2014	8/13/2028	GOK	18,215	500	367	2,783	15
Acquisition of Specialized Medical Equipment CHP	1/07/2024	6/30/2028	GOK	26,000	500	500	6,950	27
Procurement of Equipment at the National Blood Transfusion Services	7/01/2015	30/12/2029	GOK	15,000	300	299	3,281	22
Refurbishment/ Renovation and Replacement of Obsolete Equipment - KNH	07/01/2021	30/06/2027	GOK	8,059	100	100	1,300	16
Human Vaccine Production (BIOVAX)	07/01/2021	30/6/2030	GOK	6,400	100	100	750	12

Source: *The National Treasury & State Department for Medical Services*

The project analysis indicated moderate progress across most of the State Department for Medical Services projects. Notably, the Kenya COVID-19 Emergency Response Project had been fully completed at 100 per cent. In comparison, the Vaccines Programme and the Upgrading of Maternal & Newborn Units Project recorded substantial progress at 65 per cent and 60 per cent completion, respectively.

However, a number of projects exhibited slow implementation despite having been initiated several years ago. In particular, the Procurement of Family Planning & Reproductive Health Commodities proj-

ect, which commenced in August 2014, was only 15 per cent complete, while the Human Vaccine Production (BIOVAX) project and the Refurbishment/Renovation and Replacement of Obsolete Equipment at KNH stood at 12 per cent and 16 per cent completion, respectively.

Further, the Special Global Fund HIV Grant NFM3-NASCOP project, despite commencing in July 2021, had only reached 47 per cent completion, indicating the need for enhanced implementation efforts to ensure the timely realisation of project objectives.

4.8.4 The State Department for Public Health and Professional Standards

The State Department for Public Health and Professional Standards promotes quality healthcare services through policies on healthcare, standards, human resource development, and public health, sanitation management, and sanitation management. It is also tasked with providing strategic leadership and support to all health professional bodies, as well as developing a framework to ensure the sharing of professional experiences and their embedding in future clinical practice. The mandate is carried out by the State Department for Public Health and Professional Standards and its agencies; the Kenya Medical Practitioners and Dentists Council (KMPDC), Kenya Medical Training College (KMTC), Kenya Health Professions Oversight Authority (KHPOA), Kenya National Public Health Institute (KNPHI) and Kenya Medical Laboratory Technicians and Technologists Board (KMLTTB).

4.8.4.1 Budget Performance by the State Department for Public Health and Professional Standards

The budget allocated to the State Department for Public Health and Professional Standards in FY 2025/26 amounted to Kshs.32.15 billion, compared to Kshs.32.47 billion allocated in FY 2024/25.

4.8.4.2 Programmes and Sub-Programme Performance – the State Department for Public Health and Professional Standards

The budget allocation was to fund four programmes. Table 4.153 shows budget execution by programmes and sub-programmes under the State Department for Public Health and Professional Standards in the first nine months of FY 2025/26.

Table 4.153: Programme and Sub-Programme Performance for the State Department for Public Health

Programmes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Preventive and Promotive Services	Communicable Disease Control	198.18	3,010.69	**3,208.87**	0.98	1,450.08	1,451.06	**45**
	Disease Surveillance and Epidemic Response	603.56	-	**603.56**	33.33	-	33.33	**6**
	Public Health Services	1,376.09	-	**1,376.09**	146.83	-	**146.83**	**11**
	Radiation Safety and Nuclear Security	199.18	-	**199.18**	66.88	-	**66.88**	34
	Primary Health Care	3,425.94	1,335.50	**4,761.44**	2,518.32	59.44	**2,577.76**	54

Programmes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Health Resource Development and Innovation	Capacity Building and Training	8,855.72	865.00	**9,720.72**	5,617.26	976.16	**6,593.42**	68
	Research and Innovation on Health	580.40	300.00	**880.40**	432.68	300.00	**732.68**	83
	Health Professional Services	4,549.39	-	**4,549.39**	8,169.17	-	**8,169.17**	180
Health Policy, Standards and Regulations	Health Standards and Quality Assurance	4,238.07	50.00	**4,288.07**	1,678.55	50.00	**1,728.55**	40
	Health Policy and Regulations	89.44	-	**89.44**	41.05	-	**41.05**	46
General Administration and Support Services	General Administration & Human Resource Management and Development	2,438.75	-	**2,438.75**	1,852.15	-	**1,852.15**	76
	Finance and Planning	36.26	-	**36.26**	8.25	-	**8.25**	23
TOTAL		26,590.98	5,561.19	32,152.17	20,565.44	2,835.68	23,401.12	73

***Source**: The State Department for Public Health and Professional Standards*

Analysis of programmes and sub-programmes indicated that the Health Professional Services sub-programme under the Health Resource Development and Innovation programme recorded the highest absorption rate at 180 per cent. The overabsorption of the Health Professional Services sub-programme budget was necessitated by additional funding of KShs.3.33 billion under Article 223 of the Constitution to cater for the implementation of the Health Internship Programme. On the other hand, the Disease Surveillance and Epidemic Response sub-programme under the Preventive and Promotive Services programme recorded the lowest at 6 per cent due to budgetary constraints. Overall, the State Department recorded an average absorption rate of 73 per cent, slightly below the 75 per cent target for the first nine months of FY 2025/26.

4.8.4.3 Programme and Sub-Programme Non-Financial Performance by the State Department for Public Health and Professional Standards

Table 4.154 summarises achievements against some targets for the State Department for Public Health and Professional Standards in the first nine months of FY 2025/26.

Table 4.154: Non-Financial Performance by the State Department for Public Health and Professional

PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator (KPI)	Annual Target(s)	Achieved as of 31st March 2026	Variance
Preventive and Promotive Health Services	Communicable disease control	Tuberculosis, Leprosy and lung health control services	Number of TB cases notified (All forms)	98,038	67,879	(30,159)

PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator (KPI)	Annual Target(s)	Achieved as of 31st March 2026	Variance
			Proportion of successfully treated TB cases (all forms of TB)	95	88	(7)
			Number of people in contact with TB patients who began preventive therapy treatment	116,613	80,489	(36,124)
		Malaria promotive, preventive and curative services.	Malaria incidence per thousand population	73	50.45	(22.55)
			Proportion of Confirmed Malaria Cases treated	100	89	(11)
	Disease Surveillance and Epidemic Response	Disease surveillance and response services	Number of counties supported to establish functional Community Events-Based Surveillance systems (CEBS)	11	6	(5)
			Number of hospitals supported to establish the Functional Events-Based Reporting System	50	100	(50)
		Health emergency and disaster preparedness and response services	Number of Counties supported to establish a Functional Public Health Emergency Operation Centre	29	1	(28)
		Food safety services	Number of County Public Health officers' capacity built on Kenya School meals, Food Safety and Quality	540	200	(340)
		Healthcare workers trained in epidemiology services.	Number of healthcare workers trained in Field Epidemiology	50	41	(9)
	Radiation Safety and Nuclear Security	Nuclear and radiation safety, and security services.	Number of radiation protection, nuclear safety, nuclear security and nuclear safeguards regulations developed	8	8	-
			Percentage of compliant radiation facilities	100	70	(30)
	Primary Health Care	Primary health services	Cumulative Number of functional primary care networks (PCNs)	268	277	9
			Number of CHPs facilitated with a stipend	107,831	100,000	(7831)
		Ante-natal, post-natal and early-childhood health services	Percentage of women receiving post-natal care within 48 hours.	78	64.3	(13.7)
			Percentage of pregnant women attending 4 or more ANC visits	54	61.7	7.7

PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator (KPI)	Annual Target(s)	Achieved as of 31st March 2026	Variance
			Proportion of children under 5 with diarrhoea treated with zinc/Oral Rehydration Salts (ORS) Co-pack.	57.7	52.8	(4.9)
	Health Promotion and Education	Health Promotion and Education Services.	Number of Information, Education and Communication materials disseminated	60	50	(10)
		School health services	Number of County Health Management Teams technically supported to implement school health initiatives	10	0	(10)
Health Policy Standards and Regulations	Health Standards and Quality	Health Professionals Regulatory Services	Percentage of health facilities inspected for compliance with professional norms and standards	25	12	(13)
			Number of Health professional training institutions assessed for compliance with norms and standards of training	160	81	(79)
			Number of previous unregulated health professionals registered	2,000	1,159	(841)
		Health Professionals Management and Advisory Services	Number of health workers, Capacity built for Human Resource Health data management and national health accounts	150	177	27
		Health Professionals (medical practitioners, dentists, and Community Oral Health Officers) Regulatory services.	Number of Medical and Dental Officer Interns placed	1,240	964	(276)
		Health Professionals (Nurses) regulatory services	Number of nurses and midwives newly registered	6,600	10,596	3,996
		Health Professionals (Clinical Officers) regulatory services	Number of Clinical Officers trainees indexed	3,500	2,534	(966)
		Public Health Professionals regulatory services	Number of Public Health Professionals licensed	3,900	3,044	(856)
		Health Professionals (Counsellors and Psychologists) Regulatory Services	Number of counsellors and psychologists indexed	2,000	585	(1415)

PROGRAMME	SUB-PROGRAMME	Key Output	Key Performance Indicator (KPI)	Annual Target(s)	Achieved as of 31st March 2026	Variance
	Health Policy and Regulations	Health policy, regulatory and quality assurance services.	Number of counties trained on e-KQMH (Kenya Quality Model for Health) Standards	15	12	(3)
		Strengthened community responses and systems	Percentage development of the Systems Readiness Index for CHPs	70	62.5	(7.5)
General Administration, Planning and Support Services	General Administration and Human Resource management and development	General administration services	Number of Closed-Circuit Television Cameras installed	50	50	-
		Records Management Services	Percentage Digitalisation of Departmental Records	20	0	(20)
		Human resources management services	Number of health care Professional interns engaged	6,484	6,278	(206)
	Financing and planning	Planning and M&E services.	Number of officers trained on planning, budgeting and Monitoring and Evaluation	50	0	(50)
			Number of monitoring and evaluations on capital projects carried out.	3	0	(3)
			Number of surveys conducted	1	0	(1)

Source: *State Department for Public Health and Professional Standards*

Analysis of non-financial performance indicated moderate progress towards achieving the annual service delivery targets set by the State Department for Public Health and Professional Standards. However, some key outputs recorded no output in the period under review, including school health services (target of 10 County health management teams), records management services (target of 20 per cent digitalisation of departmental records), and planning and Monitoring and Evaluation services (target of 50 officers trained and 3 M&E exercises conducted) due to budgetary constraints.

4.8.4.4 Projects Implementation for the State Department for Public Health and Professional Standards

Table 4.155 summarises some of the projects undertaken by the State Department for Public Health and Professional Standards in the year under review.

Table 4.155: State Department for Public Health and Professional Standards Projects Implementation

Project Name (a)	Project commence date (b)	Expected Project End Date (c)	Source of Funds) (d)	Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31st March 2026 (Kshs. Million) (h)	Percentage of Completion (%)
Special Global Fund Malaria Grant-NFM4	01/7/2024	30/6/27	GoK and Foreign	25,448	607	126	301	10
Equipping of Laboratories and Classrooms at KMTC	04/3/2018	18/9/27	GoK	6,019	560	560	3,771	63
Construction of Tuition Blocks and Laboratories at KMTC	21/9/2021	30/6/27	GoK and Foreign	2,300	295	295	1,902	80
Procurement of Anti-TB Drugs not covered under the Global Fund TB Programme	13/8/14	30/6/27	GoK	10,678	300	300	2,328	22
1083103100 Special Global Fund TB Grant-NFM4	01/07/2024	30/06/2027	Gok/Foreign	2,998	607	126	301	10

Source: *The State Department for Public Health and Professional Standards*

Analysis by the state department showed that project completion rates ranged between 10 per cent and 80 per cent. Most projects recorded low progress despite a long implementation period. For instance, the Procurement of Anti-TB Drugs, not covered under the Global Fund TB Programme, commenced in August 2014 and has so far recorded a completion rate of only 22 per cent.

4.9. National Security Sector

4.9.1 Introduction

The National Security sector comprises the Ministry of Defence and the National Intelligence Service (NIS). The sector's core mandate is to ensure the country's security against any threats emanating from within or outside the Kenyan borders, defend the country, and support the civil powers in maintaining peace and order.

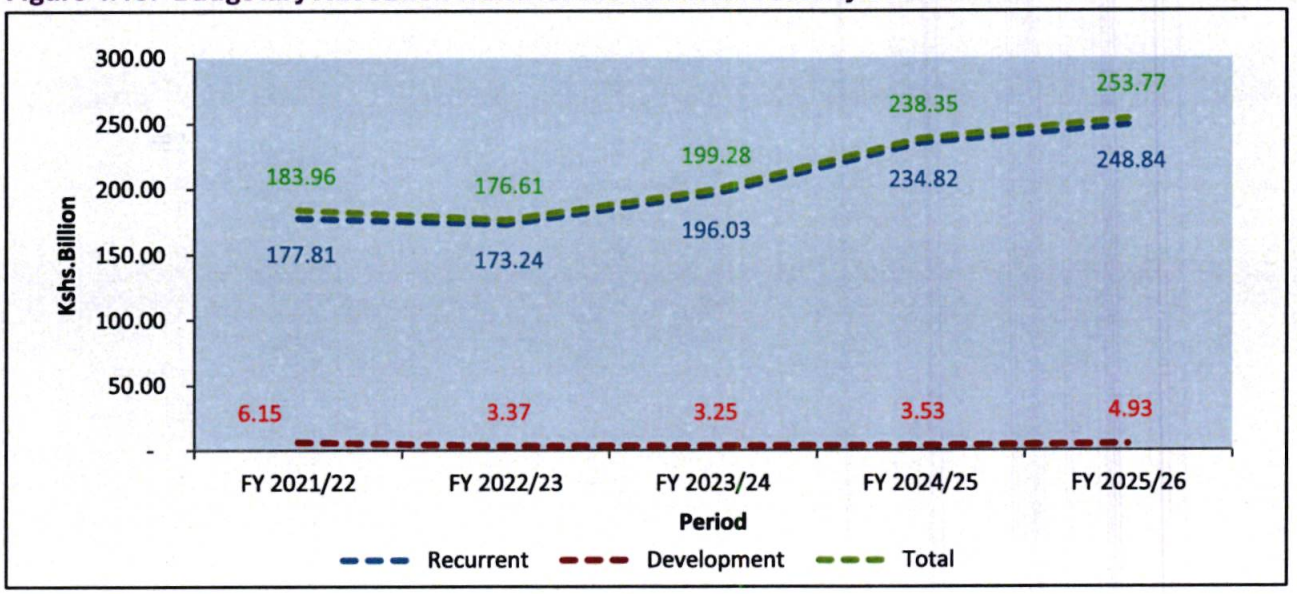
4.9.2 Budget Performance for the National Security Sector

The budget for the National Security sector in FY 2025/26 is Kshs.253.77 billion, compared to Kshs.238.36 billion allocated in FY 2024/25. The allocation comprised Kshs.4.93 billion for development expenditure (2 per cent of the sector's budget) and Kshs.248.84 billion for recurrent expenditure (98 per cent of the sector's allocation). The Ministry of Defence gross estimates amounted to Kshs.202.32 billion (80 per

cent of the sector's allocation), while the National Intelligence Service amounted to Kshs.51.45 billion (20 per cent of the sector's allocation). The growth in the budget allocation for the National Security sector is attributed to increased funding requirements for military modernisation, enhanced territorial defence capabilities, and strengthened intelligence-gathering operations.

Figure 4.15 below shows the budgetary allocation trend for the National Security sector from FY 2021/22 to FY 2025/26.

Figure 4.15: Budgetary Allocation Trend for the National Security Sector



Source: *National Treasury*

In the first nine months of FY 2025/26, total exchequer issues to the National Security sector were Kshs.189.69 billion, representing 78 per cent of the sector's net estimates. The Ministry of Defence received Kshs.138.88 billion, representing 73 per cent of the annual net estimates, while the NIS received Kshs.50.81 billion, representing 99 per cent of the annual net estimates.

Table 4.156 shows the National Security sector analysis of exchequer issues and expenditures in the first nine months of FY 2025/26.

Table 4.156: National Security Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs Bn)						Recurrent (Kshs Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Budget	Original Gross Estimates	Original Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
Ministry of Defence	4.93	1.00	0.46	4.20	46	85	197.39	189.56	138.42	147.54	73	75
National Intelligence Service	-	-	-	-			51.45	51.45	50.81	53.93	99	105
Total	**4.93**	**1.00**	**0.46**	**4.20**	**46**	**85**	**248.84**	**241.01**	**189.23**	**201.48**	**79**	**81**

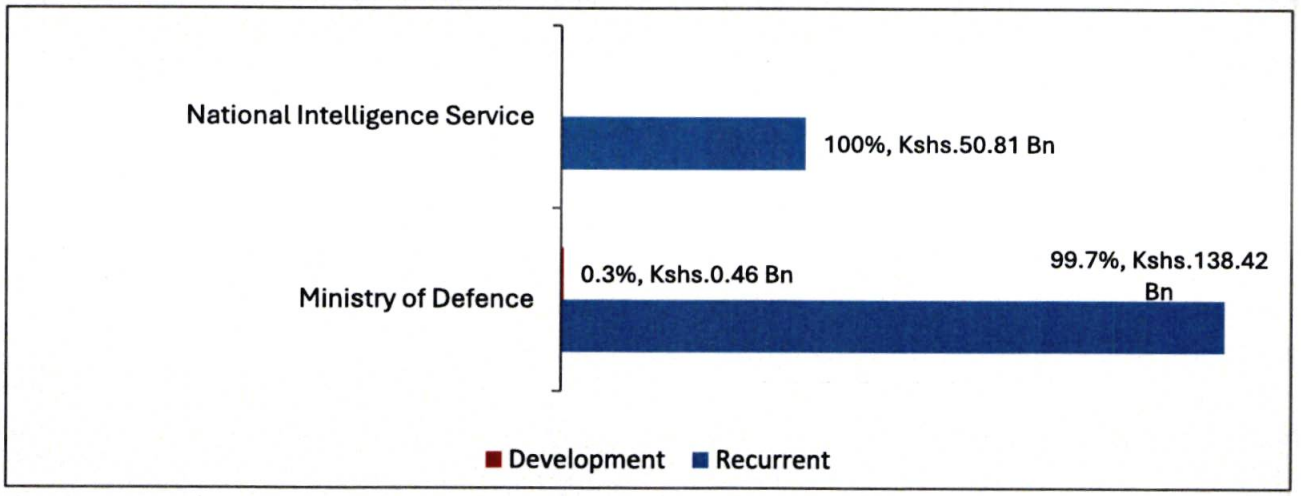
VOTE	Development (Kshs Bn)						Recurrent (Kshs Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Budget	Original Gross Estimates	Original Net estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
Sector Summary												

	Original Gross budget	Original Net budget	Exchequer Issues	Expenditure	% of Exchequer to Original Net Budget	% of Expenditure to Original Gross Budget
Development	4.93	1.00	0.46	4.20	46	85
Recurrent	248.84	241.01	189.23	201.48	79	81
Total	253.77	242.01	189.69	205.68	78	81

Source: *MDAs and National Treasury*

Figure 4.16 summarises the exchequer issues in the National Security sector in the first nine months of FY 2025/26.

Figure 4.16: Exchequer issues to the National Security Sector



Source: *National Treasury*

The total expenditure for the National Security sector in the first nine months of FY 2025/26 amounted to Kshs. 205.68 billion, representing 81 per cent of the gross estimates, compared to 74 per cent (Kshs. 174.55 billion) recorded in the first nine months of FY 2024/25. The Ministry of Defence spent Kshs. 147.54 billion on recurrent activities, representing 75 per cent of the annual gross estimates, compared to 74 per cent (Kshs. 130.09 billion) recorded in a similar period FY 2024/25 and Kshs. 4.20 billion on development activities, representing 85 per cent of the annual gross estimates, compared to Kshs. 0.42 billion recorded in a similar period FY 2024/25. The National Intelligence Service spent Kshs. 53.93 billion on recurrent activities, accounting for 105 per cent of the annual gross estimates, compared to 79 per cent (Kshs. 44.04 billion) recorded in the first nine months of FY 2024/25. The over absorption of the original budget is attributed to additional funding under Article 223 of the Constitution.

4.9.3 The Ministry of Defence

The Ministry of Defence comprises the Kenya Army, Kenya Air Force, Kenya Navy, the Defence Forces Constabulary, and Civilian Staff. Its primary mandate is to defend and protect the sovereignty and territorial integrity of the Republic of Kenya. Its secondary mandate includes assisting and cooperating with other authorities during emergencies or disasters, and restoring peace in any part of Kenya affected by unrest or instability, as directed. The Ministry is committed to defending and protecting the people and property of the Republic of Kenya against external threats and supporting civil authority as per the law.

4.9.3.1 Budget Performance by the Ministry of Defence

The budget allocation to the Ministry of Defence in FY 2025/26 amounted to Kshs.202.32 billion, compared to Kshs.179.71 billion allocated in FY 2024/25.

4.9.3.2 Ministry of Defence Programmes and Sub-Programme Performance

The budget allocation was to fund four programmes, namely, national defence, civil aid, national space management, general administration, planning, and support services. Table 4.157 shows the budget execution by programmes and sub-programmes in the first nine months of FY 2025/26.

Table 4.157: The Ministry for Defence Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Defence	Defence Policy and Management	32,554.96	-	**32,554.96**	24,156.16	-	**24,156.16**	74
	Land Defence	71,963.60	-	**71,963.60**	53,397.82	-	**53,397.82**	74
	National Air Defence	44,548.89	-	**44,548.89**	33,055.80	-	**33,055.80**	74
	Territorial Waters Defence	22,274.45	-	**22,274.45**	16,527.90	-	**16,527.90**	74
	Military Modernization	13,650.00	4,734.00	**18,384.00**	12,338.80	4,002.37	**16,341.17**	89
Civil Aid	Civil Aid	335.00	-	**335.00**	28.83	-	**28.83**	9
National Space Management	National Space Management	350.00	-	**350.00**	-	-	**-**	
General Administration, Planning and Support Services	Headquarters Administrative Services	2,847.50	-	**2,847.50**	2,105.03	-	**2,105.03**	74
	Defence Policy and Planning	25.06	-	**25.06**	18.62	-	**18.62**	74
	Defence Cooperation and Diplomacy	19.43	-	**19.43**	14.39	-	**14.39**	74
	Defence Financial Management & Oversight	27.75	-	**27.75**	16.17	-	**16.17**	58
Defence Industrialization	Defence Industry	8,792.30	200.00	**8,992.30**	5,622.49	200.00	**5,822.49**	65
	Total	197,388.95	4,934.00	202,322.95	147,544.51	4,202.37	151,746.88	75

***Source**: The National Treasury and Ministry of Defence*

The Ministry of Defence recorded an overall absorption rate of 75 per cent in the first nine months of FY 2025/26, and an indication that implementation of the budget activities was on track.

4.9.3.3 Non-financial Performance by the Ministry of Defence

Table 4.158 presents the Ministry of Defence's Key Performance Indicator achievements in the first nine months of FY 2025/26.

Table 4.158: Non-Financial Performance by the Ministry of Defence

Programme	Sub Programme	Key Output	Key Performance Indicators	Annual Target	Achieved as of 31st March 2026	Variance
National Defence	Defence Policy and Management	Policy and Strategic guidance provided	% Provision of policy and strategic guidance	100	100	-
			Number of Joint exercises conducted	6	-	(6)
		Secure Multi-Agency Communication	Number of Network Subscribers Connected	3,000	2,650	(350)
			Number of Base Transceiver Stations Built	30	-	-
	Land Defence	Land-based threats responded to	% of land-based threats responded to	100	100	-
	National Air Space Defence	National Air support provided	Number of flying hours	550	214	(336)
	Territorial Water Defence	Sea-borne threats responded to	% of sea-borne threats responded to	100	100	-
	Defence Policy and Planning	Policies, Strategies, Plans developed, reviewed and implemented	No. of defence and affiliated policies, plans reviewed and developed	2	3	1
		Monitoring and Evaluation Reports	Number of M&E Reports	4	3	(1)
		Plans Developed/Reviewed	Number Plans Developed/ Reviewed	2	3	1

***Source**: Ministry of Defence*

Analysis of Key Performance Indicators shows that implementation of the Ministry of Defence's key targets was on course.

4.9.4 The National Intelligence Service

The National Intelligence Service is tasked with National Security Intelligence.

4.9.4.1 Budget Performance by the National Intelligence Service

In FY 2025/26, the National Intelligence Service was allocated Kshs.51.45 billion, compared to Kshs.58.65 billion in FY 2024/25.

4.9.4.2 National Intelligence Service Programmes and Sub-Programme Performance

The budgetary allocation is to fund only one programme, namely, Security Intelligence. Table 4.159 shows the budget execution by programme and sub-programme in the first nine months of FY 2025/26.

Table 4.159: The National Intelligence Service Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Security Intelligence	Security Intelligence	51,447.23	-	**51,447.23**	53,934.19	-	**53,934.19**	105
	Total	51,447.23	-	51,447.23	53,934.19	-	53,934.19	105

***Source**: The National Treasury and National Intelligence Service*

The expenditure on the National Intelligence Service programme stood at 105 per cent of its budget allocation, the overabsorption occasioned by the expenditure incurred under Article 223 of the Constitution of Kenya.

4.10. Public Administration and International Relations Sector

4.10.1 Introduction

The Public Administration and International Relations (PAIR) sector consists of twenty-three MDAs, namely The Executive Office of the President, Office of the Deputy President, Office of the Prime Cabinet Secretary, State Department for National Government Coordination, State Department for Parliamentary Affairs, State Department for Cabinet Affairs; State Department for Special Programmes; State House; State Department for Devolution; State Department of Economic Planning; State Department for Foreign Affairs; State Department for Diaspora Affairs; The National Treasury; State Department for Public Investments and Assets Management; State Department for Public Service; Parliamentary Service Commission; National Assembly; Parliamentary Joint Services; Senate; The Commission on Revenue Allocation (CRA); Public Service Commission; Salaries and Remuneration Commission; The Auditor General; The Controller of Budget and The Commission on Administrative Justice (CAJ) together with affiliated SAGAs and entities.

The Sector provides national leadership, oversight, and policy direction towards realising the country's development agenda. It promotes prudent public finance management and accountability in the Public Sector, coordinates national and sectoral development planning, and oversees an efficient and effective Public Service. It also coordinates Kenya's foreign policy and diaspora affairs, wage bill management, development of a sound legislative and regulatory framework, and enforces administrative justice and the right to information.

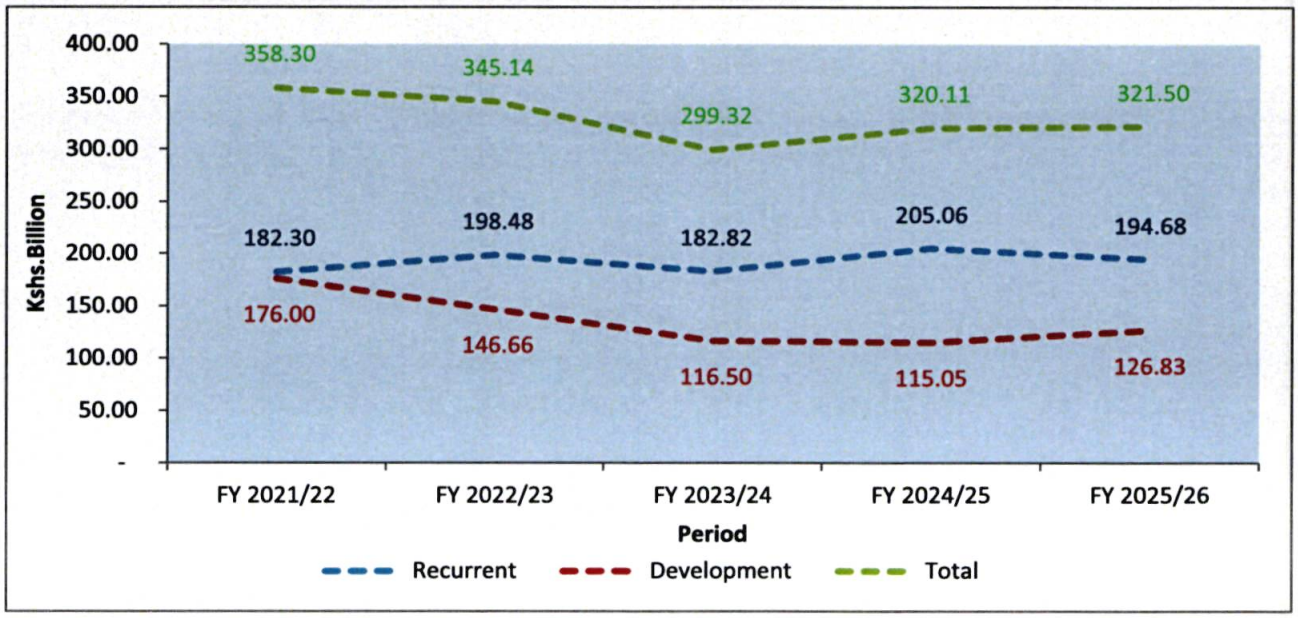
The sector has prioritised programmes and projects aligned with the Post-COVID-19 Economic Recovery Stimulus Programme (PC-ERS), the Bottom-Up Economic Transformation Agenda, and the Fourth Medium Term Plan of Kenya Vision 2030. Priority was also accorded to ongoing interventions supporting the newly established institutions.

4.10.2 Budget Performance for the PAIR Sector

The budget allocation to PAIR in FY 2025/26 amounted to Kshs.321.50 billion, compared to the Kshs.320.11 billion allocated in FY 2024/25. This amount represents 7 per cent of the gross national budget of Kshs.4.69 trillion and 13 per cent of the MDAs' budget of Kshs.2.55 trillion. The allocation included Kshs.126.83 billion (39 per cent) for development activities and Kshs.194.68 billion (61 per cent) for recurrent expenditure. The National Treasury received the highest budgetary allocation of Kshs.106.88 billion (33 per cent of the Sector's budget), while the State Department for Cabinet Affairs had the lowest budgetary allocation of Kshs.0.23 billion (less than 1 per cent of the PAIR Sector's allocation).

Figure 4.17 shows the budgetary allocation trends of the PAIR Sector from FY 2021/22 to FY 2025/26.

Figure 4.17: Budgetary Allocation Trend for the PAIR Sector

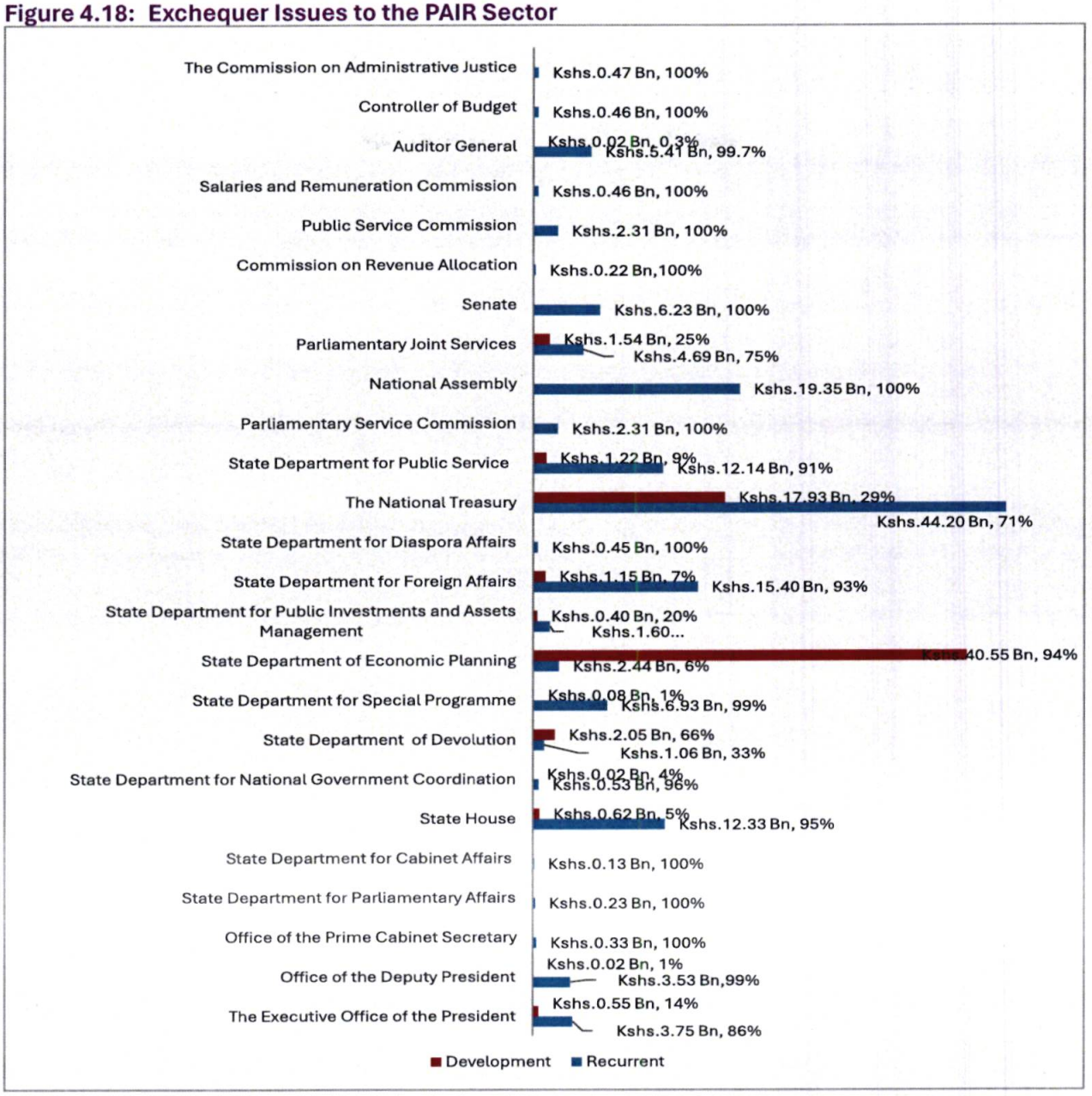


Source: *National Treasury*

The total exchequer issues to the PAIR Sector amounted to Kshs.213.13 billion, representing 73 per cent of the Sector's net estimates. This amount comprised Kshs.66.16 billion for development expenditure, representing 57 per cent of development net estimates, and Kshs.146.97 billion for recurrent activities, representing 84 per cent of recurrent net estimates.

In the first nine months of FY 2025/26, Parliamentary Joint Services received the highest proportion of development exchequer issues to development net estimates at 99 per cent, while the Auditor General received the lowest at 5 per cent. The State Department for Special Programmes recorded the highest proportion of recurrent exchequer issues to recurrent net estimates at 1,419 per cent, arising from additional funding of Kshs.5.61 billion under Article 223 of the Constitution for purchase of essential food items for drought intervention in the Country. Conversely, the State Department for National Government Coordination recorded the lowest ratio of recurrent exchequer issues to recurrent net estimates at 52 per cent. Figure 4.18 shows the exchequer issues to the PAIR Sector in the first nine months of FY 2025/26.

Figure 4.18: Exchequer Issues to the PAIR Sector



Source: *National Treasury*

The total expenditure for the PAIR Sector amounted to Kshs.231.56 billion, representing 73 per cent of the gross estimates, compared to Kshs.187.43 billion (60 per cent) recorded in the first nine months of FY 2024/25. This amount comprised Kshs.77.16 billion for the development budget representing an absorption rate of 61 per cent, compared to 51 per cent (Kshs.57.92 billion) recorded in the first nine months of FY 2024/25, and Kshs.154.40 billion for recurrent expenditure representing 79 per cent of the recurrent gross estimates, compared to 66 per cent (Kshs.129.51 billion) recorded in a similar period of FY 2024/25. Table 4.160 shows an analysis of exchequer issues and expenditure in the first nine months of FY 2025/26 for the PAIR Sector.

Table 4.160: PAIR Sector-Analysis of Exchequer Issues andExpenditure

VOTE	Development (Kshs.Bn)						Recurrent (Kshs.Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
The Executive Office of the President	1.03	1.03	0.55	1.13	53	109	4.54	4.52	3.47	3.80	77	84
Office of the Deputy President	0.10	0.10	0.02	0.03	19	29	2.97	2.97	3.82	3.46	129	117
Office of the Prime Cabinet Secretary	-	-	-	-	-	-	0.36	0.36	0.33	0.34	93	96
State Department for Parliamentary Affairs	-	-	-	-	-	-	0.36	0.36	0.23	0.22	62	60
State Department for Cabinet Affairs	-	-	-	-	-	-	0.23	0.23	0.13	0.13	57	58
State House	0.89	0.89	0.62	0.89	69	99	7.68	7.68	12.33	10.79	161	140
State Department for National Government Coordination	0.02	0.02	0.02	0.02	97		1.02	1.02	0.53	0.67	52	66
State Department of Devolution	15.92	15.92	2.05	2.09	13	13	1.33	1.33	1.06	1.00	79	75
State Department for Special Programmes	0.17	0.17	0.08	0.17	50	100	0.49	0.49	6.93	9.94	1,419	2,037
State Department of Economic Planning	59.36	59.30	40.55	45.85	68	77	3.68	3.39	2.44	2.53	72	69
Investments and Assets Management	0.74	0.74	0.40	0.63	54	86	3.17	2.83	1.60	1.67	56	53
State Department for Foreign Affairs	2.35	2.35	1.15	2.35	49	100	23.02	22.73	15.40	11.28	68	49
State Department for Diaspora Affairs	-	-	-	-	-	-	0.72	0.72	0.45	0.48	63	67
The National Treasury	42.50	33.06	17.93	21.12	54	50	64.38	48.50	44.20	48.73	91	76
State Department for Public Service	1.86	1.51	1.22	1.32	81	71	19.75	16.80	12.14	15.99	72	81
Parliamentary Service Commission	-	-	-	-	-	-	2.84	2.84	2.31	2.25	81	79
National Assembly	-	-	-	-	-	-	28.57	28.57	19.35	19.37	68	68
Parliamentary Joint Services	1.57	1.57	1.54	1.54	99	99	6.82	6.79	4.69	4.74	69	70
Senate	-	-	-	-	-	-	8.20	8.20	6.23	6.48	76	79

VOTE	Development (Kshs.Bn)						Recurrent (Kshs.Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
The Commission on Revenue Allocation	-	-	-	-	-	-	0.37	0.37	0.22	0.26	58	70
Public Service Commission	-	-	-	-	-	-	3.56	3.55	2.31	2.35	65	66
Salaries and Remuneration Commission	-	-	-	-	-	-	0.75	0.75	0.46	0.46	61	61
Auditor General	0.33	0.33	0.02	0.02	5	6	8.36	7.95	5.41	6.40	68	77
Controller of Budget	-	-	-	-	-	-	0.83	0.83	0.46	0.57	56	69
The Commission on Administrative Justice	-	-	-	-	-	-	0.67	0.67	0.47	0.47	69	70
Total	126.83	116.98	66.16	56.03	57	44	194.68	174.46	146.97	105.67	84	54

Sector Summary

	Gross Estimates (Kshs.Bn)	Net Estimates (Kshs. Bn)	Exchequer Issues (Kshs.Bn)	Expenditure (Kshs.Bn)	% of Exchequer to Net Estimates (Kshs.Bn)	% of Expenditure to Gross Estimates (Kshs. Bn)
Development	126.83	116.98	66.16	77.16	57	61
Recurrent	194.68	174.46	146.97	154.40	84	79
Total	321.50	291.45	213.13	231.56	73	72

Source: *MDAs and National Treasury*

The Executive Office of the President recorded the highest absorption of development budget at 109 per cent occasioned by additional funding under Article 223 towards partial settlement of verified historical pending bills under the defunct Nairobi Metropolitan Services (NMS), while the Auditor General recorded the lowest percentage of development expenditure to gross development estimates at 6 per cent. Conversely, the State Department for Special Programmes recorded the highest recurrent expenditure to gross estimates at 2,037 per cent. This was attributed to additional funding of Kshs.3.69 billion for Drought intervention in the country, released under Article 223 of the Constitution, while the Investments and Assets Management recorded the lowest absorption of recurrent budget at 53 per cent.

4.10.3 The Executive Office of the President

The Executive Office of the President promotes the Provision of overall policy direction, leadership, oversight, and government coordination towards realising the national development agenda.

4.10.3.1 Budget Performance by The Executive Office of the President

The budget allocation to the Executive Office of the President in FY 2025/26 amounted to Kshs.5.57 billion, compared to Kshs.4.62 billion allocated in FY 2024/25.

4.10.3.2 The Executive Office of the President Programmes and Sub-Programme Performance

The budget allocation was to fund four programmes. Table 4.161 shows budget execution by programmes and sub-programmes under the Executive Office of the President in the first nine months of FY 2025/26.

Table 4.161: The Executive Office of the President Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Government Printing Services	Government Printing Services	767.60	300.00	**1,067.60**	547.11	279.40	**826.51**	77
General Administration, Planning and Support Services	General Administration, Planning and Support Services	1,789.13	480.00	**2,269.13**	1,832.46	613.57	**2,446.03**	108
Government Advisory Services	Power of Mercy Advisory Services	39.10	-	**39.10**	25.07	-	**25.07**	64
	Counter Terrorism Services	450.00	185.00	**635.00**	337.50	183.21	**520.71**	82
	Advisory Services on Economic and Social Affairs	-	-	-	-	-	-	
	Strategic Policy Advisory Services	198.99	-	**198.99**	3.60	-	**3.60**	2
	Public Entities Oversight entities	378.59	-	**378.59**	398.99	-	**398.99**	105
Leadership and Coordination Services	Leadership and Coordination Services	911.89	69.00	**980.90**	657.90	52.48	**710.38**	72
Total		**4,535.30**	**1,034.00**	**5,569.31**	**3,802.64**	**1,128.65**	**4,931.29**	**89**

***Source**: Executive Office of the President*

The analysis revealed varying absorption rates across the sub-programmes, with an overall rate of 89 per cent.

4.10.3.3 Non-financial Performance by The Executive Office of the President

Table 4.162 presents the achievements against Key Performance Indicators of the Executive Office of the President in the first nine months of FY 2025/26.

Table 4.162: Non-Financial Performance by the Executive Office of the President

Programme	Sub Programme	Key Output	Key Performance Indicators	Annual Target	Achieved as of 31st March 2026	Variance
General Administration, Planning and Support Services	General Administration, Planning and Support Services	Policy coordination and oversight	% of Government Policy/Executive Orders/Directives/Proclamations transmitted to MDAs	100	100	-
		Funds for the Disabled of Kenya disbursed	% level of disbursement	100	100	0
		ICT services provided	No. of digitalized services	3	3	-
		Climate change and adaptation measures undertaken	% survival rate of trees planted	100	100	0
	Power of Mercy Advisory Services	Advisory to H.E. the President on the exercise of the Power of Mercy provided	Annual Report	1	1	0
		Sensitization forums on the exercise of the Power of Mercy	No. of sensitization forums	25	18	(7)
Government Printing Services	Government Printing Services	Government Printing Services	% orders processed within 7 days	100	98	(2)
			No. of equipment acquired	5	0	(5)
			No. of sections refurbished	2	0	(2)
Leadership and Co-ordination of Government Services	Leadership and Coordination	Advisory on public service reforms and re-engineering services	% level of advisory	100	100	-
		Kenya - Uganda boundary reaffirmed	Number of Kilometres reaffirmed.	50	0	(50)
		Kenya – Tanzania boundary reaffirmed	No. of Kilometres of reaffirmed boundary line	100	120	20

***Source**: Executive Office of the President*

.Performance was mixed, with several outputs such as policy coordination, ICT services, and advisory services achieving 100 per cent of targets, and Kenya–Tanzania boundary reaffirmation exceeding target. However, major shortfalls were observed in Kenya–Uganda boundary reaffirmation (nil output), and refurbishing and equipping of Government Printing Services (nil output) due to early implementation phase of engagement and planning, and delays in submitting requests for the restricted tendering process of specialized printing machines and equipment respectively.

4.10.3.4 Projects Implementation Status for The Executive Office of the President

Table 4.163 summarises high expenditure projects undertaken by the Executive Office of the President.

Table 4.163: The Executive Office of the President Projects Implementation Status

Project Name(a)	Project Commencement Date (b)	Expected Project End Date (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Total Funding in the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative project expenditure as of 31st March 2026 (Kshs. Million) (h)	Percentage (%) of Completion
General Works-Refurbishment of Harambee House Main	Jul 1, 2015	30 June 2026	GOK	336.50	30.00	3.60	121.70	36
National Fund for the disabled of Kenya	Jul 1, 2016	30 June 2027	GOK	3,240.90	450.00	450.00	2,885.80	89
Directorate of Resource Survey & Remote Sensing	Jul 1, 2019	30 June 2027	GOK	1,091.00	69.00	9.70	246.75	23
Modernization of Press & Refurbishment of Buildings at GP"	Jul 1, 2013	30 June 2028	GOK	12,512.00	300.00	279.40	1,261.10	10
Kenya - EU Partnership on National Strategy to Counter terrorism	FEB 1,2025	31 January 2029	Foreign	697.40	185.00	183.20	301.40	43

Source: *The Executive Office of the President*

Analysis of the project implementation under the Executive Office of the President showed that the refurbishment of Harambee House Main (36 per cent complete), with a completion date of June 2026, was advancing towards timeline overrun. Similarly, the Directorate of Resource Survey and Remote Sensing project (23 per cent complete), expected to be completed by June 2027, had recorded slow progress. The Modernization of Press and Refurbishment of Buildings at Government Press project had recorded low progress, with completion standing at 10 per cent despite commencing in 2013, indicating delays in implementation as the project is still ongoing.

4.10.4 The Office of the Deputy President

The Office of the Deputy President is in charge of Coordinating and supervising the implementation of government policies, plans, programmes, and projects.

4.10.4.1 Budget Performance by the Office of the Deputy President

The Gross budget allocation to the Office of the Deputy President in FY 2025/26 amounted to Kshs.3.07 billion, compared to Kshs.3.22 billion allocated in FY 2024/25.

4.10.4.2 Office of the Deputy President Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.164 shows budget execution by programme and sub-programmes under the Office of the Deputy President in the first nine months of FY 2025/26.

Table 4.164: The Office of the Deputy President Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Deputy President Services	General Administration, Planning and Support	654.24	100.00	**754.24**	543.15	28.50	**571.66**	76
	Coordination and Supervision	2,243.00	-	**2,243.00**	2,866.07	-	**2,866.07**	128
	Government Strategic Priority Intervention	74.89	-	**74.89**	55.21	-	**55.21**	74
Total		2,972.13	100.00	3,072.13	3,464.44	28.50	3,492.94	114

***Source**: The Office of the Deputy President*

The Deputy President Services programme recorded overexpenditure of 14 per cent, with the Coordination and Supervision sub-programme posting the highest absorption at 128 per cent, while the Government Strategic Priority Intervention sub-programme accounted for the lowest absorption rate at 74 per cent. The excess spending over budget was attributable to additional funding of Kshs.507.84 million under Article 223 of the Constitution to cater for hospitality supplies and services, hire of transport and other operating expenses.

4.10.4.3 Non-financial Performance by the Office of the Deputy President

The achievements against Key Performance Indicators of the Office of the Deputy President in the first nine months of FY 2025/26 is presented in table 4.165.

Table 4.165: Non-Financial Performance by the Office of the Deputy President

Programme	Sub-Programmes	Key Output	Key Performance Indicators	Annual Target(s)	Actual as of 31st March 2026	Variance
Deputy President Services	General Administration, Planning and Support Services	ODP strategic meetings organized and coordinated	No. of Reports on decisions implemented	4	3	(1)
	Coordination and Supervision	H.E. the Deputy President's domestic and foreign engagements coordinated.	% of domestic and foreign engagements coordinated.	100	100	-
		Strategic policy advisories aligned to the overall strategic direction of government priorities to enhance decision-making provided	Number of policy advisories	20	15	(5)
	Government Strategic Priorities and Interventions	Intergovernmental Budget & Economic Council meetings coordinated	Number of council meetings convened	4	2	(2)
			Number of progress reports on resolutions implemented	4	2	(2)

Programme	Sub-Programmes	Key Output	Key Performance Indicators	Annual Target(s)	Actual as of 31st March 2026	Variance
		Development Partnership enhanced developed cooperation enhanced	Number of Development Partnership Forums	2	2	
			Number of progress reports	4	3	(1)
		Reports to honors and award for consideration bt H.E the President	No. of reports	1	1	-
		Implementation of NEDI programs/projects tracked and reported	No. of M&E reports	4	3	(1)

***Source**: The Office of the Deputy President*

The analysis indicated above average performance across sub-programmes, given that targets are annual and actualization of some outputs would be expected in the last three months of FY 2025/26. Coordination of H.E. the Deputy President's domestic and foreign engagements achieved 100 per cent of the target, reflecting strong performance in core functions. However, other areas, including coordination of Intergovernmental Budget and Economic Council meetings and provision of strategic policy alignment to the overall strategic direction of Government, recorded moderate performance during the period under review.

4.10.5 The Office of the Prime Cabinet Secretary

The Office of the Prime Cabinet Secretary assists the President and Deputy President in effectively coordinating and overseeing the formulation and implementation of national government policies, legislations, programmes and projects to foster equitable and sustainable development.

4.10.5.1 Budget Performance by the Office of the Prime Cabinet Secretary

The budget allocation to the Office of the Prime Cabinet Secretary in FY 2025/26 amounted to Kshs.356.64 million, compared to Kshs.958.15 million allocated in FY 2024/25.

4.10.5.2 Office of the Prime Cabinet Secretary Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.166 shows budget execution by programme and sub-programmes under the Office of the Prime Cabinet Secretary in the first nine months of FY 2025/26.

Table 4.166: The Office of the Prime Cabinet Secretary Programme and Sub-Programme Performance

Programme	Sub-Programme	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Government Coordination and Supervision	Coordination and Supervision Services	419.11	-	**419.11**	336.45	-	**336.45**	80
	Administration and Support Services	17.53		**17.53**	4.97	-	**4.97**	28
Total		**436.64**	**-**	**356.64**	**341.42**	**-**	**341.42**	**78**

***Source**: The Office of the Prime Cabinet Secretary*

Analysis of programme and sub-programmes showed that the Coordination and Supervision Services sub-programme recorded an absorption rate of 80 per cent, while the Administration and Support Services sub-programme recorded an absorption rate of 28 per cent. Overall, the programme recorded an absorption rate of 78 per cent, which was above the 75 per cent budget utilisation target for the first nine months of FY 2025/26.

4.10.5.3 Non-financial Performance by the Office of the Prime Cabinet Secretary

The achievements against Key Performance Indicators of the Office of the Prime Cabinet Secretary in the first nine months of FY 2025/26 are presented in table 4.167.

Table 4.167: Non-Financial Performance by the Office of the Prime Cabinet Secretary

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31st March 2026	Variance
Government coordination and Supervision	Coordination and Supervision Services	PCS is fully facilitated to execute the mandate	% level of facilitation	100	100	-
		The National Development Implementation Committee convened	Number of NDIC meetings held	4	1	(3)
		Collaboration framework with MDAs and potential partners developed	Number of MoUs signed	12	4	(8)

Source: *The Office of the Prime Cabinet Secretary*

In the first nine months of FY2025/26, the Government Coordination and Supervision Programme achieved full facilitation of Prime Cabinet Secretary to execute his mandate at 100 per cent, indicating adequate operational support. However, suboptimal performance was recorded in convening National Development Implementation Committee meetings (only 1 meeting held out of target of 4 meetings), and developing collaboration framework with MDAs and potential partners (only 4 signed Memoranda of Understanding compared to an annual target of 12 Memoranda).

4.10.6 The State Department for Parliamentary Affairs

The State Department for Parliamentary Affairs promotes the Coordination of the National Government's legislative agenda across all Ministries and State Departments in consultation with and for transmission to the Party/Coalition Leaders in Parliament.

4.10.6.1 Budget Performance by the State Department for Parliamentary Affairs

The budget allocation to the State Department for Parliamentary Affairs in FY 2025/26 amounted to Kshs.363.51 million, compared to Kshs.322.92 million allocated in FY 2024/25.

4.10.6.2 State Department for Parliamentary Affairs Programmes and Sub-Programme Performance

The budget allocation was to fund three programmes. Table 4.168 shows budget execution by pro-

grammes and sub-programmes under the State Department for Parliamentary Affairs in the first nine months of FY 2025/26

Table 4.168: The State Department for Parliamentary Affairs Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Parliamentary Liaison and Legislative Affairs	Parliamentary Liaison Affairs	34.36	-	**34.36**	20.63	-	**20.63**	60
	Legislative Coordination Services	33.01	-	**33.01**	19.46	-	**19.46**	59
Policy Coordination and Strategy	Policy Coordination Services	46.22	-	**46.22**	26.31	-	**26.31**	57
	Policy Advisory Services	28.29	-	**28.29**	17.77	-	**17.77**	63
General Administration, Planning and Support Services	Administrative Services	221.63	-	**221.63**	134.71	-	**134.71**	61
	Total	363.51	-	363.51	218.89	-	218.89	60

***Source**: The State Department for Parliamentary Affairs*

Overall, the State Department for Parliamentary Affairs' performance recorded an absorption rate of 60 per cent of the budget, which was below the period's target of 75 per cent. The Policy Advisory Services sub-programme recorded the highest absorption rate of 63 per cent, while Policy Coordination Services sub programmes recorded the lowest absorption rate at 57 per cent.

4.10.6.3 Non-financial Performance by the State Department for Parliamentary Affairs

Table 4.169 presents the achievements of the State Department for Parliamentary Affairs' key performance indicators in the first nine months of FY 2025/26.

Table 4.169: Non-Financial Performance by the State Department for Parliamentary Affairs

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Targets	Achieved as of 31st March 2026	Variance
Parliamentary Liaison and Legislative Affairs	Parliamentary Liaison Services	Parliamentary Liaison Services	Number of MDAs' capacity built on Parliamentary Liaison	52	-	(52)
			Number of status reports on Parliamentary Resolutions and executive undertakings to Parliament	4	3	(1)
			Number of reports on Government business in Parliament Into the Cabinet	3	2	(1)

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Targets	Achieved as of 31st March 2026	Variance
Policy Coordination and Strategy	Policy Coordination Services	Policy Coordination Services	% Completion of Policy Module LATIS	100	100	-
			No. of officers from MDACs capacity built	52	0	(52)
			Number of technical capacities built	20	4	(16)
			Number of Advisory Reports	2	1	(1)

Source: *State Department for Parliamentary Affairs*

Analysis showed a sharp contrast in performance between sub-programmes. The Policy Coordination Services sub-programme achieved 100 per cent completion of the Policy Module LATIS target, while the Parliamentary Liaison Services sub-programme did not record any output in capacity building for MDACs against a target of 52 officers as at 31st March 2026 due to insufficient resources.

4.10.7 The State Department for National Government Coordination

The State Department for National Government Coordination supervises high-impact National Government programmes, policies and projects, and coordinates the Government's Legislative Agenda.

4.10.7.1 Budget Performance by the State Department for National Government Coordination

The budget allocation to the State Department for National Government Coordination in FY 2025/26 amounted to Kshs.1.04 billion. There was no budget allocation in FY 2024/25 since it was a newly created State Department.

4.10.7.2 State Department for National Government Coordination Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.170 shows budget execution by programme and sub-programmes under the State Department for National Government Coordination in the first nine months of FY 2025/26.

Table 4.170: The State Department for National Government Coordination Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Government Coordination and Supervision	Coordination and Supervision Services	470.99	22.00	**492.99**	263.80	18.09	**281.90**	57
	Administration and Support Services	551.35	-	**551.35**	296.23	-	**296.23**	54
Total		**1,022.34**	**22.00**	**1,044.34**	**672.72**	**18.09**	**690.81**	**66**

Source: *The State Department for National Government Coordination*

The programmes and sub-programmes analysis revealed below average performance by the State Department for National Government Coordination with an overall budget absorption rate of 66 per cent, compared to the period's expected target of 75 per cent, assuming linear budget utilization analysis.

4.10.7.3 Non-financial Performance by the State Department for National Government Coordination

The achievements against Key Performance Indicators of the State Department for National Government Coordination in the first nine months of FY 2025/26 are presented intable 4.171.

Table 4.171: Non-Financial Performance by the State Department for National Government Coordination

Programme	SUB- Programme	Key Output	Key Performance Indicator	Annual Target	Achieved as of 31st March 2026	Variance
Government Coordination and Supervision	Coordination and Supervision Services	Coordination Services	% Implementation of coordination services	100	100	-
			Number of National Government policy progress reports	4	3	(1)
		Planning, monitoring, Evaluation and Services	Number of Monitoring and Evaluation Reports	4	3	(1)
			% Level automation of the Performance Contract (PC) processes	85	-	(85)
			Number of PCs aligned to the government priorities	477	505	28
			Number of Mid-Year Performance evaluations (MDAs)	477	486	9
		National Cohesion Services	Number of intercommunity exchange visits conducted for stakeholders	4	-	(4)

***Source**: The State Department for National Government Coordination*

The State Department for National Coordination recorded strong progress in achieving its annual targets in the first nine months of FY 2025/26, with achievement exceeding targets on the number of Performance Contracts (PCs) aligned to government priorities (505 PCs out of target of 477 PCs) and number of mid-year performance evaluations for MDAs (486 evaluations against target of 477 evaluations), while Coordination Services was fully implemented at 100 per cent. However, automation of the performance contracting processes (target of 85 per cent) lagged behind due to inadequate funding, while the inter-community exchange visits (target of four visits) had not been undertaken as the activities were scheduled for implementation in the fourth quarter of FY 2025/26.

4.10.8 The State Department for Cabinet Affairs

The State Department for Cabinet Affairs Oversees and coordinates Cabinet Committees Meetings and Implementation of Cabinet decisions across all Ministries and State Departments.

4.10.8.1 Budget Performance by the State Department for Cabinet Affairs

The budget allocation to the State Department for Cabinet Affairs in FY 2025/26 amounted to Kshs.228.72 million, compared to Kshs.221.71 million allocated in FY 2024/25.

4.10.8.2 State Department for Cabinet Affairs Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.172 shows budget execution by programme and sub-programmes under the State Department for Cabinet Affairs in the first nine months of FY 2025/26.

Table 4.172: The State Department for Cabinet Affairs Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Cabinet Affairs Delivery	Cabinet Decision and Presidential Directives	44.58	-	**44.58**	27.26	-	**27.26**	61
	Coordination of Development Partners and Implementation of Special Government Initiatives	11.86	-	**11.86**	4.79	-	**4.79**	40
	Public Sector Reforms	24.64	-	**24.64**	15.68	-	**15.68**	64
	General Administration, Planning and Support Services	147.64	-	**147.64**	84.94	-	**84.94**	58
Total		228.72	-	228.72	132.68	-	132.68	58

***Source**: The State Department for Cabinet Affairs*

Analysis of programme and sub-programme performance revealed low absorption rates across various sub-programmes under the State Department for Cabinet Affairs, with the State Department recording an overall absorption rate of 58 per cent against the expected target of 75 per cent for the first nine months of FY 2025/26. This underperformance was mainly attributed to the low absorption under the Coordination of Development Partners and Implementation of Special Government Initiatives sub-programme, which recorded an absorption rate of 40 per cent due to past missed targets as a result of inadequate funding.

4.10.8.3 Non-financial Performance by the State Department for Cabinet Affairs

The achievements against Key Performance Indicators of the State Department for Cabinet Affairs in the first nine months of FY 2025/26 are presented in table 4.173.

Table 4.173: Non-Financial Performance by the State Department for Cabinet Affairs

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Target(s)	Achieved as of 31st March 2026	Variance
Cabinet Affairs Services	Cabinet Decisions and Presidential Directives Delivery	Executive Decisions Delivery Service	% level of completion of GDMIS developed and maintained	100	10	(90)
			Bi-annual and Annual Implementation status reports for Cabinet Decisions and Presidential Directives prepared	2	1	(1)
			Implementation guidelines and Collaboration framework for Cabinet Decisions and Presidential Directives	1	-	(1)
	Coordination of Dev partners & Implementation of Special Govt Initiatives	Government initiatives Coordianation Services	Implementation of SGIs monitored, evaluated and reported to the cabinet	4	0	(2)
		Public Sector Reform	Number of Project Concept Notes	3	0	(3)
		Public Sector Reform	Number of public mapping reports on ongoing value for Money Public sector reforms.	1	1	-

***Source**: The State Department for Cabinet Affairs*

Non-financial performance analysis indicated slow progress in achieving the implementation targets of the Cabinet Affairs Services Programme, with most key performance indicators recording dismal or no achievement as at the end of the reporting period. The low performance was mainly driven by financial constraints. However, full implementation was recorded in public sector reforms while the preparation of implementation status reports for Cabinet decisions and Presidential directives partially progressed.

4.10.9 The State Department for Special Programmes

The State Department for Special Programmes is responsible for implementing policies for vulnerable groups, coordinating Government initiatives, and managing disaster response and relief efforts.

4.10.9.1 Budget Performance by the State Department for Special Programmes

The budget allocation to the State Department for Special Programmes in FY 2025/26 amounted to Kshs.653.69 million. There was no budget allocation in FY 2024/25 since it was a newly created State Department.

4.10.9.2 Programme and Sub-programme Performance of the State Department for Special Programmes

The budget allocation was to fund one programme. Table 4.174 shows budget execution by programme and sub-programmes under the State Department for Special Programmes in the first nine months of FY 2025/26.

Table 4.174: Programme and Sub-Programme Performance of the State Department for Special Programmes

Programmes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Accelerated ASALs Development	Drought Management	44.19	165.60	**209.79**	69.33	165.60	**234.93**	112
	Relief, Rehabilitation and Recovery Services	287.31	-	**287.31**	9,834.44	-	**9,834.44**	3,423
	Administrative Services	156.58	-	**156.58**	36.97	-	**36.97**	24
Total		488.08	165.60	653.69	9,940.73	165.60	10,106.34	1,546

***Source**: The State Department for Special Programmes*

The Relief, Rehabilitation and Recovery Services sub-programme under the Accelerated ASALs Development programme recorded the highest absorption rate at 3,423 per cent, while the Administrative Services sub-programme recorded the lowest absorption rate at 24 per cent. Overall, the programme recorded an absorption rate of 1,546 per cent. The Over-expenditure by the State Department for Special Programmes was due to additional funding of Kshs.5.61 billion under Article 223 of the Constitution for drought intervention in the Country.

4.10.9.3 Non-financial Performance by the State Department for Special Programmes

The achievements against Key Performance Indicators of the State Department for Special Programmes in the first nine months of FY 2025/26 are presented in table 4.175.

Table 4.175: Non-Financial Performance by the State Department for Special Programmes

Programme	Sub-Programmes	Key Output	Key Performance Indicator (KPI)	Annual Target	Achieved as of 31st March, 2026	Variance
Disaster Risk Management	Relief, Rehabilitation and Recovery Services	Relief and Rehabilitation	Number of households supported with relief food	2000,000	2,076,431	76,431
			Number of households receiving non-food items	500,000	378,307	(121,693)
			% Completion of RAMIS	100	60	(40)
	Disaster Risk Reduction Services	Disaster Response Coordination Services	% of disaster response coordinated	100	100	-
			Number of Counties assessed on disaster preparedness	5	1	(4)
			% of affected families/entities supported post-disaster	100	100	-

Programme	Sub-Programmes	Key Output	Key Performance Indicator (KPI)	Annual Target	Achieved as of 31st March, 2026	Variance
		Disaster Management Services	Number of ward drought contingency plans produced to inform response plans	81	7	(74)
			Number of sector-specific drought response interventions funded	175	9	(166)
			Number of drought coordination forums held (national/ county level)	130	64	(66)
	General Administration and Support Services	Improved Service Delivery	% Staff Appraised on PAS	100	-	(100)
			Number of MTEF budget reports prepared	3	3	-
			No. of Budget Implementation Reports prepared	4	3	(1)
			Number of Strategic plans developed/reviewed	1	-	(1)
			Number of monitoring and evaluation reports produced	4	2	(2)

***Source**: The State Department for Special Programmes*

The State Department for Special Programmes surpassed its target on households supported with relief food, with 2,076,431 households supported out of 2 million households targeted. Output areas, however, that recorded low performance included specific drought response interventions funded (only 9 interventions funded against the target of 175 interventions), development of Ward drought contingency plans to inform response (only 7 plans prepared out of the target 81 plans) and assessment on disaster preparedness (only 1 County assessed out of target of 5 Counties).

4.10.10 The State House

The State House's key role is to support the President in achieving his Constitutional responsibilities.

4.10.10.1 Budget Performance by the State House

The budget allocation to the State House in FY 2025/26 amounted to Kshs.8.58 billion, compared to Kshs.12.07 billion allocated in FY 2024/25.

4.10.10.2 State House Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.176 shows budget execution by programme and sub-programmes under the State House in the first nine months of FY 2025/26.

Table 4.176: The State House Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
State House Affairs	Coordination of State House Functions	7,231.39	894.91	**8,126.30**	10,506.67	888.45	**11,395.12**	140
	Administration of statutory Benefits for the retired Presidents and Deputy Presidents	452.61	-	**452.61**	283.80	-	**283.80**	63
	Total	7,684.00	894.91	8,578.91	10,790.47	888.45	11,678.92	136

***Source**: The State House*

Analysis of programme and sub-programmes shows that the Coordination of State House Functions sub-programme under the State House Affairs programme recorded the highest absorption rate at 140 per cent, while the Administration of statutory Benefits for the retired Presidents and Deputy Presidents sub-programme recorded the lowest absorption rate at 63 per cent. Overall, the programme recorded an absorption rate of 136 per cent, which was above the 75 per cent budget utilisation target for the third quarter of the FY 2025/26. The over-expendiditure on Coordination of State House Functions sub-programme was attributable to additional funding of Kshs.4.45 billion under Article 223 of the Constitution in favour of the State House for other operating expenses.

4.10.10.3 Non-financial Performance by the State House

The achievements against Key Performance Indicators of State House in the first nine months of FY 2025/26 are presented in table 4.177.

Table 4.177: Non-Financial Performance by the State House

Sub-Programme	Key Output	Key Performance Indicators	Annual Target(s)	Achieved as of 31st March 2026	Variance
Coordination of State House Functions	The President facilitated to execution of the constitutional mandate	% level of operations, activities and programmes facilitated	100	100	-
	National day celebrations facilitated	No. of National celebrations facilitated	3	2	(1)
	Public exhibition on presidential library materials conducted	No. of exhibitions	5	4	(1)
	The President facilitated to execution of the constitutional mandate	% level of operations, activities and programmes facilitated	100	100	-
	The President facilitated to execution of the constitutional mandate	% level of operations, activities and programmes facilitated	100	100	-
	The President facilitated to execution of the constitutional mandate	% level of operations, activities and programmes facilitated	100	100	-

Sub-Programme	Key Output	Key Performance Indicators	Annual Target(s)	Achieved as of 31st March 2026	Variance
	President's functions and events covered	% level of coverage	100	100	-
	Social media accounts maintained and updated	% of State House Presidential social media accounts maintained and updated	100	100	-
	Media Content developed and disseminated	No. of documentaries on BETA priorities produced and aired	18	23	5
	Monthly stakeholder engagement conducted	Number of stakeholder engagement forums	8	6	(2)
	Monthly press briefings conducted	No. of monthly press briefings	12	9	(3)
	Statutory benefits for the Retired Presidents, Vice Presidents and designated State Officers Administered	% level of compliance with the Statutory Benefits Acts.	100	100	-

***Source**: The State House*

Non-financial performance analysis indicated strong progress in achieving the set annual targets across most key performance areas, with on-target performance recorded in monthly stakeholder engagements and press briefings.

4.10.10.4 Projects Implementation Status for the State House

Table 4.178 summarises the projects undertaken by the State House.

Table 4.178: State House Projects Implementation Status

Project Name (a)	Project Commencement Date (b)	Expected Project End Date (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as at 31st March 2026 (Kshs. Million) (h)	Percentage (%) of Completion
Refurbishment of Buildings-Nairobi State House	1 Jul 2015	30 Jun 2027	GoK	1,772.74	449.71	448.90	1,624.11	92
Purchase of Specialised Plant, Equipment & Machinery	1 Jul 2015	30 Jun 2027	GoK	422.36	31.00	30.56	229.56	54
Refurbishment of Buildings at Eldoret State Lodge	1 Jul 2016	30 Jun 2027	GoK	926.60	60.15	60.08	107.17	12

Project Name (a)	Project Commencement Date (b)	Expected Project End Date (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as at 31st March 2026 (Kshs. Million) (h)	Percentage (%) of Completion
Refurbishment of Buildings at Sagana State Lodge	1 Jul 2016	30 Jun 2027	GoK	388.76	15.00	14.94	121.85	31
Refurbishment of Fence and Main House at Mombasa State House	1 Jul 2016	30 Jun 2027	GoK	1,386.41	42.50	41.25	459.43	33
Refurbishment of buildings at Nakuru State House	1 Jul 2015	30 Jun 2027	GoK	1,188.15	25.00	24.68	449.12	38
Refurbishments of Buildings at Kisumu State Lodge	1 Jul 2015	30 Jun 2027	GoK	245.14	24.05	23.94	59.25	24
Refurbishment of Buildings at Kakamega State Lodge	1 Jul 2015	30 Jun 2027	GoK	265.26	25.00	24.84	77.77	29
The Mechanical Garage	1 Jul 2020	30 Jun 2027	GoK	428.56	10.00	9.67	15.31	4
Refurbishment of Kisii State Lodge	1 Jul 2019	30 Jun 2027	GoK	795.75	12.50	10.00	25.96	3

Source: *The State House*

Analysis of the State House project implementation status revealed varying levels of completion, with the lowest recorded at 3 per cent. The Refurbishment of Kisii State Lodge, which commenced in July 2019, was only 3 per cent complete, while the Mechanical Garage project, initiated in July 2020, stood at 4 per cent. The slow progress in the implementation of these projects was likely due to the complex nature of the works, with payments expected to be made upon issuance of completion certificates.

4.10.11 The State Department for Devolution

The State Department of Devolution Coordinates management of devolution, promote harmonious intergovernmental relations, build capacity and provide technical assistance to County Governments for effective service delivery in a devolved system of government.

4.10.11.1 Budget Performance by the State Department for Devolution

The budgetary allocation to the State Department for Devolution in FY 2025/26 amounted to Kshs.17.25 billion, compared to Kshs.3.13 billion allocated in FY 2024/25.

4.10.11.2 State Department for Devolution Programmes and Sub-Programme Performance

The budget allocation was to fund one programmes. Table 4.179 shows budget execution by programmes and sub-programmes under the State Department of Devolution in the first nine months of FY 2025/26.

Table 4.179: The State Department for Devolution Programme and Sub-Programme Performance

Programmes	Sub-programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Devolution Services	Management of devolution affairs	48.12	-	**48.12**	29.38	-	**29.38**	61
	Intergovernmental Relations	803.58	30.00	**833.58**	624.09	30.00	**654.09**	78
	Capacity Building and Civic Education	68.94	15,885.12	**15,954.06**	43.00	2,061.43	**2,104.43**	13
	Administrative Services	378.68	-	**378.68**	285.13	-	**285.13**	75
	Financial Management Services	29.08	-	**29.08**	13.44	-	**13.44**	46
	Information Communication Technology	2.82	-	2.82	2.06	-	**2.06**	73
Total		**1,331.23**	**15,915.12**	**17,246.35**	**997.10**	**2,091.43**	**3,088.53**	**18**

***Source**: The State Department for Devolution*

Analysis of sub-programme performance for the State Department for Devolution indicated sub-optimal implementation of devolution services, with the State Department recording an overall absorption rate of 18 per cent during the period under review. The low absorption was mainly attributed to the underperformance of the Capacity Building and Civic Education sub-programme, which recorded an absorption rate of 13 per cent due to activities being scheduled for implementation in the fourth quarter of FY 2025/26. The Intergovernmental Relations sub-programme recorded the highest budget absorption at 78 per cent.

4.10.11.3 Non-financial Performance by the State Department for Devolution

Table 4.180 presents the achievements of the State Department for Devolution's key performance indicators in the first nine months of FY 2025/26.

Table 4.180: Non-Financial Performance by the State Department of Devolution

Programme	Sub-Programmes	Key Output	Key Performance Indicators	Annual Target	Achieved as of 31st March 2026	Variance
Devolution Services	Management of Devolution Affairs	Legislative Framework for implementation of concurrent functions developed	Number of Regulations Legislation	1	-	(1)
		Regulations related to Devolution Laws developed	Regulations on the Intergovernmental Relations Act	1	-	(1)
		Construction of Kisumu Convention Centre Finalized	%age of completion	100	55	(45)
		Devolution Sector Working Group co-ordination framework developed and implemented	Number of devolution sector working groups forums held	4	1	(3)
		Development partners database developed and updated	1	-	(1)	
	Capacity Building and Civic Education	National Capacity Building Framework II implemented	No. of the Implementation Reports	1	-	(1)
		Devolution Performance results framework developed and implemented	No. of Counties Capacity Build on the Result Framework	15	0	(15)
			Annual State of Devolution Report	1	0	(1)
		Local Economic Development (LED) framework for Counties developed and rolled out	No. of counties sensitised on LED Framework	30	47	17
		Devolution Knowledge management strategy and system implemented in counties	No. of Counties sensitised on the IKMS strategy	47	-	(47)
		Kenya Devolution Support Program II	Annual Performance Assessment report	1	1	-
			Number of MDAs supported to implement the framework	17	19	2

***Source**: The State Department of Devolution*

Non-financial performance analysis indicated weak performance in the implementation of most targets under the Devolution Services programme, with several key performance indicators recording minimal or no achievement as at the end of the first nine months of FY 2025/26. This was mainly attributed to lack of budget allocation while some activities were earmarked for implementation in the fourth quarter of FY 2025/26. However, overperformance was observed in sensitization on the Local Economic Development framework and support provided to MDAs under the Kenya Devolution Support Programme II.

4.10.11.4 Projects Implementation Status for the State Department of Devolution

Table 4.181 summarises the projects undertaken by the State Department of Devolution.

Table 4.181: State Department for Devolution Projects Implementation Status

Project Name (a)	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs.Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31st March 2026 (Kshs. Million) (h)	Percentage (%) of Completion
Kenya Devolution Support Programme II	1/2/2023	30/6/28	GOK & DONOR	24,078.00	15,885.12	2,061.43	2,061.43	9
Maarifa Center for Knowledge Management Among Countries	21/2/2022	30/06/2026	GOK	60.53	30	30	30	50

Source: *The State Department of Devolution*

Analysis showed that project completion rates ranged between 9 per cent and 50 per cent. The Kenya Devolution Support Programme II, despite significant funding during the period under review, recorded low progress at 9 per cent, indicating delays in implementation and the need for enhanced execution to achieve intended project outcomes.

4.10.12 The State Department for Economic Planning

The State Department for Economic Planning promotes Coordination of National and Sectoral development planning, management of statistics and population policies, and tracking national development plans, policies programmes, and international and regional frameworks.

4.10.12.1 Budget Performance by the State Department for Economic Planning

The budget allocation to the State Department of Economic Planning in FY 2025/26 amounted to Kshs.63.04 billion, compared to Kshs.74.24 billion allocated in FY 2024/25.

4.10.12.2 State Department for Economic Planning Programmes and Sub-Programme Performance

The budget allocation was to fund four programmes. Table 4.182 shows budget execution by programmes and sub-programmes under the State Department for Economic Planning in the first nine months of FY 2025/26.

Table 4.182: The State Department for Economic Planning Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Macro-Economic Policy, National Planning and Research	Macro Economic Policy Planning and National Development	222.99	-	**222.99**	158.07	-	**158.07**	71
	Policy Research	668.91	16.86	**685.78**	421.18	16.86	**438.05**	64
	International Economic Partnerships and Frameworks Coordination	445.38	-	**445.38**	315.33	-	**315.33**	71
Sectoral and Intergovernmental Development Planning Coordination	Population Policy Management	352.53	140.00	**492.53**	264.40	38.49	**302.88**	61
	Intergovernmental Development Planning Coordination	207.75	-	**207.75**	147.86	-	**147.86**	71
	Community Development	100.00	58,797.73	**58,897.73**	75.00	42,897.73	**42,972.73**	73
	Sectoral Development Planning Coordination	59.16	-	**59.16**	31.10	-	**31.10**	53
	National Integrated Monitoring and Evaluation	168.36	6.00	**174.36**	107.77	5.17	**112.94**	65
National Statistical	Census and Surveys	1,058.21	399.52	**1,457.73**	740.41	2,896.40	**3,636.81**	249
General Administration, Planning and Support Services	Human Resources and Support Services	295.10	-	**295.10**	213.71	-	**213.71**	**72**
	Financial Management Services	61.04	-	**61.04**	41.34	-	**41.34**	68
	Information Communications Services	40.09	-	**40.09**	13.21	-	**13.21**	33
Total		**3,679.52**	**59,360.11**	**63,039.63**	**2,529.36**	**45,854.65**	**48,384.02**	**77**

Source: *The State Department for Economic Planning*

The State Department for Economic Planning recorded mixed performance, with the Census and Surveys sub-programme posting the highest absorption at 249 per cent and the Information Communications Services sub-programme the lowest at 33 per cent. Overall absorption stood at 77 per cent, slightly above the 75 per cent target for the first nine months of FY 2025/26, with the over-expenditure attributable to additional funding of Kshs.2.63 billion under Article 223 of the Constitution utilized on the East Africa Program for Results in favour of the Kenya National Bureau of Statistics.

4.10.12.3 Non-financial Performance by the State Department for Economic Planning

Table 4.183 presents the achievements of the State Department for Economic Planning's against key performance indicators in the first nine months of FY 2025/26.

Table 4.183: Non-Financial Performance by the State Department for Economic Planning

Programme	Sub Programmes	Key Outputs	Key Performance Indicators	Annual Target	Achieved as of 31st March, 2026	Variance
Macro-Economic Policy, National Planning and Research	Macro-Economic Planning and National Development Planning	MDAC officers' capacity built on Macroeconomic modelling	Number of MDAC officers trained	150	18	(132)
		Bi-Annual highlights on Macroeconomic Projects	Number of Bi-annual Projection briefs	2	1	(1)
	Policy Research	Macroeconomic policy research conducted and publications disseminated	Number of Research Papers	2	-	(2)
			Number of policy briefs	2	2	-
		Government Private Sector Officers Capacity Built on Policy Research and Analysis	Number of National and County Officers Capacity Built in Public Policy Making Progress	800	226	(574)
	International Economic Partnerships and Frameworks Coordination	Implementation of the African Union (AU) Agenda 2023	AU Agenda 2023 Survey/Status Report	1	1	-
Sectoral and Intergovernmental Development Planning and Coordination	Sectoral Development Planning and Coordination	Midterm Review Guidelines for Strategic Plans	Midterm Review Guidelines for Strategic Plans developed	1	1	-
		9th Kenya National Human Development Report (KNHDR)	9TH KNHDR Report Finalized	1	-	(1)
National Statistical Information Services	Census and Surveys	Annual statistics on Kenya's socio-economic status disseminated	Number of Economic Surveys Reports produced and disseminated	1	-	(1)
Monitoring and Evaluation Services	National Integrated Monitoring and Evaluation	Planning and tracking of SDP priorities coordinated	Annual Workplan Implementation Reports	4	3	(1)
General Administration Planning and Support Services	Human Resources and Support Services	Sensitization on Cross-Cutting issues conducted	No. of officers	200	-	(200)

Source: *The State Department for Economic Planning*

Analysis of non-financial performance under the Macro-Economic Policy, National Planning and Research programme showed slow progress, with several key outputs recording low or no achievement. Notably, macro-economic policy research and publications, the 9th Kenya National Human Development Report, production of the Economic Survey, and sensitization on cross-cutting issues recorded nil output, while capacity building of MDAC officers and National and County officers on public policy formulation recorded significantly low achievement. This dismal performance could be attributed to lengthy implementation period of some activities and others being scheduled for implementation in the fourth quarter of FY 2025/26.

4.10.12.4 Projects Implementation Status for the State Department of Economic Planning

Table 4.184 summarises the projects undertaken by the State Department of Economic Planning.

Table 4.184: State Department of Economic Planning Project Implementation

Project Name	Project Commencement Date (b)	Expected Project End Date (c)	Source of Funds (d)	Estimated Value of the Project (Kshs.) (e)	Funding in the first nine months of FY 2025/26 (Kshs.) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs.) (g)	Cumulative Expenditure as of 31st March 2026 (Kshs.) (h)	Percentage (%) of Completion
Strengthening Capacity for Monitoring and Evaluation	01 July 2011	30 June 2030	Donor	121	6	5	114	94
Data Collection and Database Development	01 July 2022	30 June 2027	Donor	334	67	1	70	21
Making Every Woman and Girl Count	01 July 2022	30 June 2031	Donor	334	23	-	23	7
East African Regional Statistics Programme for Results	01 July 2022	30 June 2027	GoK	16,100	250	2,886	7,585	47
Institutional Support to KNBS	01 July 2023	31/12/26	Donor	300	60	10	245	82
Support-Kenya Institute for Public Policy Research & Analysis-BETA	01 July 2011	30 June 2030	Gok	1,057	17	17	621	59
ICPD Programme of Action Support - BETA	01 July 2011	30 June 2032	GoK &Donor	4,669	140	38	643	14
National Government Constituencies Development Fund (NG-CDF)-BETA	01 July 2016	30 June 2030	Gok	598,060	58,798	42,898	416,656	70

Source: *The State Department of Economic Planning*

Analysis of project implementation under the programme showed varied levels of completion, ranging between 7 per cent and 94 per cent. While some projects such as Strengthening Capacity for Monitoring and Evaluation (94 per cent complete) and Institutional Support to KNBS (82 per cent complete) were at advanced stages, others recorded low progress, notably Making Every Woman and Girl Count (7 per cent complete) and Data Collection and Database Development (21 per cent complete) most likely due to recent commencement. The slow progress in these projects indicates the need for enhanced implementation efforts to ensure timely realization of project objectives.

4.10.13 The State Department for Foreign Affairs

The State Department for Foreign Affairs promotes formulating, articulating, and implementing Kenya's Foreign Policy.

4.10.13.1 Budget Performance by the State Department for Foreign Affairs

The budget allocation to the State Department for Foreign Affairs in FY 2025/26 amounted to Kshs.25.36 billion, compared to Kshs.21.45 billion allocated in FY 2024/25.

4.10.13.2 State Department for Foreign Affairs Programmes and Sub-Programme Performance

The budget allocation was to fund four programmes. Table 4.185 shows budget execution by programmes and sub-programmes under the State Department for Foreign Affairs in the first nine months of FY 2025/26.

Table 4.185: The State Department for Foreign Affairs Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	Administrative Services	3,334.98	238.10	**3,573.08**	2,092.22	238.10	**2,330.32**	65
Foreign Relations and Diplomacy	International Relations and Cooperation	962.95	-	**962.95**	414.02	-	**414.02**	43
	Management of International Treaties, Agreements and Conventions	31.00	-	**31.00**	13.46	-	**13.46**	43
	Coordination of State Protocol	1,864.06	-	**1,864.06**	1,387.40	-	**1,387.40**	74
	Management of Kenya Missions Abroad	16,620.75	-	**16,620.75**	7,251.01	-	**7,251.01**	44
	Infrastructure Development for Mission	-	1,958.30	**1,958.30**	-	1,958.30	**1,958.30**	**100**
Economic Cooperation and Commercial Diplomacy	Economic Cooperation and Commercial Diplomacy	47.93	-	**47.93**	22.14	-	**22.14**	**46**
Foreign Policy Research and Capacity Development	Foreign Policy Research and Analysis	156.07	-	**156.07**	9.18	-	**9.18**	**6**
	Regional Technical Cooperation	-	150.00	**150.00**	-	150.00	-	-
Total		**23,017.74**	**2,346.40**	**25,364.14**	**11,280.28**	**2,346.40**	**13,626.68**	**54**

***Source**: The State Department for Foreign Affairs*

Analysis of sub-programmes showed below average performance at an overall absorption rate of 54 per cent. The findings suggest slow budget execution, which should be fast tracked to ensure efficiency and effectiveness in achieving the State Department's objectives.

4.10.13.3 Non-financial Performance by the State Department for Foreign Affairs

The achievements against Key Performance Indicators of the State Department for Foreign Affairs in the first nine months of FY 2025/26 are presented in Table 4.186.

Table 4.186: Non-Financial Performance by the State Department for Foreign Affairs

Programmes	Sub - Programmes	Key output	Key Performance Indicators	Annual Target	Achieved as of 31st March, 2026	Variance
Economic and Commercial Diplomacy	Economic and Commercial Cooperation	Research and analysis on trade and investments	Number of business forums coordinated	18	8	(10)
			Number of investment Missions facilitated	20	12	(8)
			Number of research and analysis activities	4	2	(2)
		Negotiations at the OACPS, AfCFTA, EAC, IORAB	Number of briefs reported	15	10	(5)
Foreign Policy Research, Capacity Development and Technical Cooperation	Foreign Policy Research and Analysis	Diplomatic Training Services	Number of State and Public Officers inducted on Protocol, etiquette and Kenya's International obligations	50	59	9
	Regional Technical Cooperation	Regional Cooperation Services	Number of MoUs signed and reviewed with think-tanks, research institutions and diplomatic academies	5	4	(1)

***Source**: The State Department for Foreign Affairs*

Non-financial performance analysis indicated mixed progress in the achievement of the set annual targets, with most key performance indicators under the Economic and Commercial Diplomacy programme falling below the expected target for the reporting period. This was due to lengthy nature of research on trade and regional trade negotiations which were likely to be completed in the fourth quarter of FY 2025/26. However, overperformance was observed in diplomatic training services, where the number of State and Public Officers inducted exceeded the annual target.

4.10.13.4 Projects Implementation Status for the State Department for Foreign Affairs

Table 4.187 summarises the projects undertaken by the State Department for Foreign Affairs.

Table 4.187: State Department for Foreign Affairs Projects Implementation

Project Name (a)	Project Commencement Date (b)	Expected Project End Date (c)	Source of Funds (GoK/ Donor/ Foreign Borrowings/ Commercial Borrowings) (d)	Estimated Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs.Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative project expenditure as of 31st March 2026 (Kshs. Million) (h)	Percentage (%) of Completion (i=h/e)
Renovation of government-owned properties in Washington, DC	May 1, 2017	Jun 30, 2025	GoK	1,000.00	35.00	35.00	1,000.00	100
Renovation of GOK-owned properties in Tokyo	Jul 1, 2023	Jun 30, 2025	GoK	50.00	40.00	40.00	50.00	100
Repairs of the Ambassador's residence in the Hague	Jul 1, 2023	Jun 30, 2025	GoK	50.00	25.00	25.00	35.00	70
Renovation of government-owned property in Stockholm, Sweden	Jul 1, 2023	Jun 30, 2024	GoK	20.00	15.00	15.00	20.00	100
Construction and various renovations in Pretoria	Jul 1, 2023	Jun 30, 2025	GoK	50.00	15.00	15.00	40.00	80
Repairs of Chancery and the Ambassador's residence in Paris	Jul 1, 2023	Jun 30, 2025	GoK	50.00	35.00	35.00	50.00	100
Purchase and Renovation of the Ambassador's residence in New York	Jul 3, 2017	Jun 30, 2026	GoK	800.00	550.00	550.00	600.00	75
Construction of an office block and other works in Mogadishu	Jul 12, 2015	Jun 30, 2025	GoK	350.00	30.00	30.00	300.20	86
Renovation of government owned properties in Lusaka	Jul 1, 2019	Jun 30, 2026	GoK	600.00	120.00	120.00	152.00	25
Upgrading and renovations of ambassador's residence in London	May 1, 2017	Jun 30, 2025	GoK	200.00	18.00	18.00	200.00	100

Project Name (a)	Project Commencement Date (b)	Expected Project End Date (c)	Source of Funds (GoK/ Donor/ Foreign Borrowings/ Commercial Borrowings) (d)	Estimated Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs.Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative project expenditure as of 31st March 2026 (Kshs. Million) (h)	Percentage (%) of Completion (i=h/e)
Purchase of Chancery London.	Jan 1, 2021	Dec 30, 2027	GoK	2,670.00	550.00	550.00	2,670.00	100
Renovation of government owned properties in Kinshasa	Jul 1, 2019	Jun 30, 2026	GoK	600.00	120.00	120.00	147.00	25
Renovation of GOK properties in Kampala	Jul 1, 2023	Jun 30, 2025	GoK	20.00	10.00	10.00	20.00	100
Renovation of GOK owned properties in Harare	Jul 1, 2023	Jun 30, 2025	GoK	20.00	10.00	10.00	20.00	100
Renovation of GoK properties in Dar es Salaam and fencing of the land allocated in Dodoma	Nov 1, 2016	June 30, 2025	GoK	200.00	5.00	5.00	46.12	23
Renovation of Embassy and Ambassadors residence in Beijing	Jul 1, 2023	Jun 30, 2025	GoK	15.00	5.00	5.00	15.00	100
Renovation of government owned properties in Addis Ababa	Jul 1, 2019	Jun 30, 2026	GoK	500.00	150.00	150.00	214.00	43
Chancery renovations in Abuja	Jul 1, 2023	Jun 30, 2025	GoK	15.00	10.00	10.00	20.00	133
Renovation of Chancery and Ambassador's Residence in Islamabad	Jun 1, 2020	Jun 30, 2025	GoK	70.00	35.00	35.00	70.00	100

Source: *The State Department for Foreign Affairs*

Analysis showed that project completion rates ranged between 23 per cent and 133 per cent. While several projects had been completed or were nearing completion, a number were experiencing delays, particularly those that had surpassed or were close to their completion timelines but remained incomplete. Notably, the renovation of government-owned properties in Lusaka (25 per cent), Kinshasa (25 per cent), Dar es Salaam/Dodoma (23 per cent), and Addis Ababa (43 per cent) were behind schedule. Further, the Chancery renovations in Abuja recorded an over-expenditure at 133 per cent completion,

attributed to the variation of scope for the project to include additional works arising from a leaking roof that required rehabilitation to prevent further damage.

4.10.14 The State Department for Diaspora Affairs

The State Department for Diaspora Affairs promotes relations with Kenyans living abroad to harness their potential and integrate them into the national development agenda.

4.10.14.1 Budget Performance by the State Department for Diaspora Affairs

The Gross budgetary allocation to the State Department for Diaspora Affairs in FY 2025/26 amounted to Kshs.717.83 million, compared to Kshs.613.70 million allocated in FY 2024/25.

4.10.14.2 State Department for Diaspora Affairs Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.188 shows budget execution by programme and sub-programmes under the State Department for Diaspora Affairs in the first nine months of FY 2025/26.

Table 4.188: The State Department for Diaspora Affairs Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Management for Diaspora and Consular Affairs	Diaspora Welfare & Rights	246.90	-	**246.90**	157.87	-	**157.87**	64
	Diaspora Liason Services	65.68	-	**65.68**	48.41	-	**48.41**	74
	Diaspora Investment, Remittances and International Jobs	47.10	-	**47.10**	33.24	-	**33.24**	71
	General Administration, Planning and Support Services	358.15	-	**358.15**	242.14	-	**242.14**	68
	Total	717.83	-	717.83	481.65	-	481.65	67

Source: The State Department for Diaspora Affairs

The performance analysis for the State Department for Diaspora Affairs showed below average performance, with an overall absorption rate of 67 per cent in the first nine months of FY 2025/26.

4.10.14.3 Non-financial Performance by the State Department for Diaspora Affairs

The achievements against Key Performance Indicators of the State Department for Diaspora Affairs in the first nine months of FY 2025/26 are presented in table 4.189.

Table 4.189: Non-Financial Performance by the State Department of Diaspora Affairs

Programme	Sub-programme	Key Output	Key Performance Indicator	Annual Target	Achieved as of 31st March 2026	Variance
Management of Diaspora and Consular Affairs	Diaspora Interests Abroad	Consular visits undertaken	Number of meetings with regional Deans of Kenya Missions abroad	4	-	(4)
	Diaspora Economic, Commercial and Cultural Affairs	Continuous dialogue with Kenyans abroad promoted	Number of engagement meetings during outbound state visits	8	6	(2)
	Management of Consular Services	Consular services provided	No. of officers served	7,500	310	(7,190)
	Draft Diaspora Evacuation Plan Finalized and implemented		% Level of implementation	100	100	-
	Planning and Support Service	Internships/ industrial attachments opportunities offered	No. of youths engaged	30	34	4
	Diaspora Interests Abroad	Diaspora professionals and business people mapped	No of Countries	25	24	(1)

***Source**: The State Department for Diaspora Affairs*

In the first nine months of FY2025/26, the Management of Diaspora and Consular Affairs Programme recorded mixed performance, with full implementation of the Diaspora Evacuation Plan and over-achievement in youths engaged in internships and industrial attachments. However, consular services recorded significantly low uptake, with only 310 officers served against a target of 7,500 officers. The sub-optimal performance in the meetings was attributed to activities that were still ongoing and scheduled for completion in the fourth quarter

4.10.15 The National Treasury

The National Treasury is responsible for formulating and implementing financial and economic policies to promote economic transformation. Its primary functions focus on economic policy management, national budget formulation and public finance management.

4.10.15.1 Budget Performance by The National Treasury

The budget allocation to the National Treasury in FY 2025/26 amounted to Kshs.106.88 billion, compared to Kshs.119.23 billion allocated in FY 2024/25.

4.10.15.2 The National Treasury Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.190 shows budget execution by programmes and sub-programmes under the National Treasury in the first nine months of FY 2025/26.

Table 4.190: The National Treasury Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Planning and Support Services	Administration Services	24,868.87	548.00	**25,416.87**	17,998.57	2,141.96	**20,140.53**	79
	Human Resource Management Services	126.45	-	**126.45**	93.53	-	**93.53**	74
	Financial Services	30,215.05	730.00	**30,945.05**	23,108.28	2,450.79	**25,559.07**	83
	Information Communication Services	50.71	900.00	**950.71**	36.58	900.00	**936.58**	99
Public Financial Management	Public Financial Management Reforms	84.60	368.00	**452.60**	63.61	143.72	**207.32**	46
	Resource Mobilization	322.33	12,424.42	**12,746.75**	250.54	2,254.49	**2,505.03**	20
	Budget Formulation, Coordination and Management	1,351.77	11,602.17	**12,953.94**	758.06	4,801.09	**5,559.14**	43
	Accounting Services	2,650.30	319.00	**2,969.30**	1,944.68	320.84	**2,265.52**	76
	Audit Services	927.01	-	**927.01**	617.81	-	**617.81**	67
	Government Investment and Assets	1,607.76	-	**1,607.76**	92.86	-	**92.86**	6
Economic and Financial Policy Formulation and Management	Micro Finance Sector Support and Development	208.38	1,272.00	**1,480.38**	150.81	736.07	**886.89**	60
	Debt Management	155.47	-	**155.47**	94.03	-	**94.03**	60
	Fiscal Policy Formulation, Development and Management	1,182.85	14,336.00	**15,518.85**	2,847.57	6,759.11	**9,606.68**	62
Market Competition	Elimination of Restrictive Trade Practices	628.24	-	**628.24**	313.23	-	**313.23**	50
Total		64,379.79	42,499.59	106,879.38	48,728.75	21,123.72	69,852.48	65

***Source**: The National Treasury*

The National Treasury recorded slightly below average performance with an overall absorption rate of 65 per cent in the first nine months of FY 2025/26, which was below the 75 per cent target for the reporting period on budget utilization. Performance across sub-programmes was mixed, with high absorption recorded under Information Communication Services (99 per cent) and Financial Services (83 per cent). The high absorption rate was due to additional utilization of Kshs.2.67 billion under Article 223 to facili-

tate the acquisition of the Disaster Recovery Site at Konza Technopolis, upgrade of the KRA ICT and core systems, issuance of innovative financing instruments in FY 2025/26, and settlement of outstanding arrears related to credit rating services, respectively. However, several sub-programmes performed below the expected threshold, notably Government Investment and Assets (6 per cent), Resource Mobilization (20 per cent), Budget Formulation, Coordination and Management (43 per cent), Public Financial Management Reforms (46 per cent) and Elimination of Restrictive Trade Practices (50 per cent). The low budget absorption was attributed to the ongoing activities that are still ongoing activities is ongoing anticipated to be completed in quarter four of FY 2025/26.

4.10.15.3 Non-financial Performance by The National Treasury

Table 4.191 presents the achievements agains some key performance indicators of the National Treasury in the first nine months of FY 2025/26.

Table 4.191: Non-Financial Performance by the National Treasury

Programmes	Sub-Programmes	Key output	Key Performance Indicators	Annual Target 2025/26	Achieved as of 31st March, 2026	Variance
General Administration, Planning and Support Services	Financial Services	Informal Sector Workers enrolled in Voluntary Pension Coverage in the informal sector	Number of informal sector workers enrolled in the financial year	700,000	1,089,750	389,750
		Ordinary Revenue Collected	Amount of ordinary Revenue collected (Kshs Billion)	2,694.2	2,038.4	(655.8)
Public Financial Management Reforms	Resource Mobilization	Donor Funds Disbursed	Funds disbursed to MDAs as % of external resources mobilised	100	72.3	(27.7)
		Bonds Issued	Number of benchmark bonds issued	12	14	2
Economic and Financial Policy Formulation and Management	Fiscal Policy Formulation, Development and Management	Investment and Regional Financial Institutions Assessed and Certified with NIFC Framework	Number of firms certified	10	15	5
		Policy direction frameworks provided by the steering council and implemented for the financial services sector	% of council directives and policy frameworks implemented	100	-	100

***Source**: The National Treasury*

Analysis showed mixed performance across programmes and sub-programmes. Notably, enrolment of informal sector workers in the voluntary pension scheme (1,089,750 workers enrolled against a target of 700,000), bonds issued (14 benchmark bonds issued out of target of 12 bonds) and Institutions assessed and certified with NIFC (15 firms certified out of target of 15 firms), exceeded the annual targets in the period under review. However, implementation of policy direction frameworks for the financial

services sector recorded nil output in the first nine months of FY 2025/26 because the NIFC Steering Council had not held any meeting since it was constituted, although preparatory work was ongoing to support the Council's inaugural session.

4.10.15.4 Projects Implementation Status for The National Treasury

Table 4.192 summarises some of the development projects undertaken by the National Treasury.

Table 4.192: The National Treasury Projects Implementation Status

Project Name	Project Commencement Date (b)	Expected Project End Date (c)	Source of Funds (d)	Estimated Value of the Project (Kshs. Million (e)	Funding in the first nine months of FY 2025/26 (Kshs.Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs.Million) (g)	Cumulative expenditure as of 31st March 2026 (Kshs. million) (h)	The absorption capacity of the project (%)
Upgrading and Integration of Pensions Management Information System	1/19/2024	1/18/2027	GoK	1,878	-	-	650	35
Installation Operation of DRC Equipment-Government Data Centre	8/13/2009	6/30/2028	GoK	5,250	900	896	2,966	57
Support of Public Financial Management (PFMR)	7/1/2-24	1/1/2028	GoK/Foreign	33,168	368	144	5,969	18
Public Debt Management Support Project	7/1/2021	1/6/2027	GoK/Foreign	1,684	43	25	571	34
Kenya Cooperation and Partnership Facility	1/1/2021	30/6/2027	GoK/Foreign	360	5	-	24	7
Infrastructure Public-Private Partnership project	3/1/2013	30/6/2025	Foreign	4,000	-	-	3,938	98
Contingency Funds Transfer	7/1/2019	Annually	GoK	30,000	2,000	-	8,200	27
Special Global Fund - TB NFM 3 (BETA)	7/1/2024	6/30/2028	GoK and Foreign	5,467	2,143	177	337	6
Equalization Fund Transfer	7/1/2019	6/30/2027	Gok	53,200	9,602	4,802	19,716	37
Special Global Fund - Malaria NFM 3 (BETA)	7/1/2024	6/1/2028	GoK and Foreign	7,075	2,078	508	774	11
Single Window Project	7/1/2011	6/30/2030	GoK	6,170	-	-	5,155	84

Source: *The National Treasury*

Project implementation progress ranged between 6 per cent and 98 per cent. The Infrastructure Public-Private Partnership Project recorded the highest absorption capacity at 98 per cent, followed by the Single Window Project at 84 per cent. In contrast, the Special Global Fund – TB NFM 3 (BETA) and Kenya Cooperation and Partnership Facility recorded the lowest absorption capacity at 6 per cent and 7 per

cent, respectively, while the Special Global Fund – Malaria NFM 3 (BETA) also lagged behind significantly at 11 per cent. Further, the Infrastructure Public-Private Partnership Project had already overstretched its target timeline as at the end of the first nine months of FY 2025/26, having had an expected completion date of 30th June 2025.

4.10.16 The State Department for Public Investments and Assets Management

The State Department for Public Investments and Assets Management is responsible for overseeing and managing the nation's public investments and assets by ensuring they are used efficiently and effectively.

4.10.16.1 Budget Performance by the State Department for Public Investments and Assets Management

The budget allocation to the State Department for Public Investments and Assets Management in FY 2025/26 amounted to Kshs.3.91 billion. There was no budget allocation in FY 2024/25 since it was a newly created State Department.

4.10.16.2 State Department for Public Investments and Assets Management Programmes and Sub-Programme Performance

The budget allocation was to fund four programmes. Table 4.193 shows budget execution by programmes and sub-programmes under the State Department for Public Investments and Assets Management in the first nine months of FY 2025/26.

Table 4.193: The State Department for Public Investments and Assets Management Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Resource Mobilization	Public-Private Partnership Management	90.35	-	**90.35**	18.90	-	**18.90**	35
Supply Chain Management Services	Pension Services	999.13	36.00	**1,035.13**	534.40	609.96	**1,144.36**	61
Government Investment and Assets	Public Asset Management Services	134.95	-	**134.95**	399.07	-	**399.07**	54
Administrative Support Services	Human Resource & Support Services	5.63	-	**5.63**	715.19	19.72	**734.91**	60
	Total	3,172.30	736.00	3,908.30	1,667.57	629.68	2,297.25	59

***Source**: The State Department for Public Investments and Assets Management*

The performance analysis showed moderate performance, with an overall absorption rate of 59 per cent in the first nine months of FY 2025/26, which was below the 75 per cent budget utilisation target.

4.10.16.3 Non-financial Performance by the State Department for Public Investments and Assets Management

The achievements against Key Performance Indicators of the State Department for Public Investments and Assets Management in the first nine months of FY 2025/26 are presented in table 4.194.

Table 4.194: Non-Financial Performance by the State Department for Public Investments and Assets Management

Programmes	SUB- Programme	Key Output	Key Performance Indicator	Annual Target	Achieved as of 31st March 2026	Variance
The Public Investment and Portfolio Management	Resource Mobilization	Resource mobilization services	Amount of Private capital mobilized for PPP projects in Kshs. billion)	65	40	(25)
			Number of projects approved	7	9	2
	Supply Chain Management services	Public Procurement Services	No. of AGPO Enterprises registered	21,000	21,041	41
		MDACs officers trained on PIM	No. of MDACS officers trained om PIM	1500	720	(780)
		Sector specific project Appraisal Manual and Tools Developed	No. of sector-specific manuals	3	-	(3)
	Administrative Support Services	Administrative Services	No. of financial management reports	4	3	(1)
			No. of monitoring and evaluation reports	4	3	(1)
		Pension Services	No. of days taken to process and pay pension claims	60	65	5

***Source**: The State Department for Public Investments and Assets Management*

Analysis showed mixed performance across sub-programmes. Notably, registration of AGPO enterprises exceeded the target, achieving 21,041 registrations against a target of 21,000, while development of sector-specific project appraisal manuals (target of 3 manuals) recorded no output as at 31st March 2026, due to ongoing validation of draft mannuals intended to be finalized in quarter four of FY 2025/26.

4.10.16.4 Projects Implementation Status for the State Department for Public Investments and Assets Management

Table 4.195 summarises the projects undertaken by the State Department for Public Investments and Assets Management.

Table 4.195: State Department for Public Investments and Assets Management Projects Implementation Status

Project Name (a)	Project Commencement Date (b)	Expected Project End Date (c)	Source of Funds (GoK/Donor) (d)	Estimated Value of the Project (Kshs.) (e)	Funding in the first nine months FY 2025/26 (Kshs.million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs.million) (g)	Cumulative project expenditure as of 31st December, 2025 (Kshs.million) (h)	Percentage (%) of Completion
Upgrading and Integration of the Pensions Management Information System (PMIS)	1/7/2015	31/10/2027	Gok	897.46	36.00	19.72	311.32	35
Implementation of the e-procurement system for the Government of Kenya	9/1/2020	31/8/2028	GoK	5,049	700.00	607.96	1,319.96	26

Source: *The State Department for Public Investments and Assets Management*

Analysis of development projects showed slow progress in implementation of projects as at the end of the reporting period, with the Upgrading and Integration of the Pensions Management Information System (PMIS) project recording a completion rate of 35 per cent and a timeline of October 2027, while the implementation of the e-procurement system recorded a lower completion rate of 26 per cent and target completion date of August 2028.

4.10.17 The State Department for Public Service

The State Department for Public Service promotes the Coordination of Public Service transformation and Youth Empowerment.

4.10.17.1 Budget Performance by the State Department for Public Service

The budget allocation to the State Department for Public Service in FY 2025/26 amounted to Kshs.21.61 billion, compared to Kshs.19.81 billion allocated in FY 2024/25.

4.10.17.2 State Department for Public Service Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.196 shows budget execution by programmes and sub-programmes under the State Department for Public Service in the first nine months of FY 2025/26.

Table 4.196: The State Department for Public Service Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration Planning and Support Services	Human Resources and Support Services	1,535.26	-	**1,535.26**	1,695.09	-	**1,695.09**	80
	Financial Management Services	56.78	-	**56.78**	41.98	-	**41.98**	74
	Information Communications Services	5.12	-	**5.12**	3.01	-	**3.01**	59
	Administrative Services	5.69	-	**5.69**	4.98	-	**4.98**	87
Public Service Transformation	Human Resource Management	4,928.12	-	**4,928.12**	4,447.27	-	**4,447.27**	90
	Human Resource Development	1,945.15	1,399.41	**3,344.56**	1,459.34	1,082.11	**2,541.45**	76
	Management Consultancy Services	122.24	-	**122.24**	90.88	-	**90.88**	74
	Huduma Kenya Service Delivery	1,265.45	342.00	**1,607.45**	832.02	120.66	**952.68**	59
	Public Service Reforms	38.93	-	**38.93**	26.83	-	**26.83**	69
National Youth Service	Paramilitary Training and Service Regimentation	4,828.02	115.00	**4,943.02**	3,621.02	115.00	**3,736.02**	76
	Technical and Vocational Training	4,209.80	-	**4,209.80**	3,157.35	-	**3,157.35**	75
	Enterprise Development	811.88	-	**811.88**	608.91	-	**608.91**	75
Total		**19,752.44**	**1,856.41**	21,608.85	**15,988.69**	**1,317.77**	17,306.45	**80**

***Source**: The State Department for Public Service*

The analysis of programs and sub-programs revealed remarkable progress at varying levels of fund absorption across programmes and sub-programmes with overall performance being at 80 per cent.

4.10.17.3 Non-financial Performance by the State Department for Public Service

The achievements against Key Performance Indicators of the State Department for Public Service in the first nine months of FY 2025/26 are presented in Table 4.197.

Table 4.197: Non-Financial Performance by the State Department for Public Service

Programmes	Sub-Programmes	Key Outputs	Key Performance Indicators	Annual Target FY 2025/26	Achieved as of 31st March 2026	Variance
Public Service Transformation	Human Resource Management Policy	Medical Insurance Schemes administered	No. of Civil Servants Covered	150,320	125,342	(24,978)
		Post-Retirement Medical Insurance Scheme Policy developed and implemented	No. of Officers covered under Post-Retirement Medical Insurance Scheme (PRMIS)	50,000	-	(50,000)
		Training and Capacity Development for the public service undertaken	No. of Public servants trained through GoK/ donor support programme	1550	196	(1,354)
		HRD Policy documents developed	No. of HRD policy documents developed	1	1	-
	Human Resource Development	Public Servants accessing Training Revolving Fund (TRF)	No. of Public Servants accessing TRF	400	160	(240)
		Skills Capacity in the Public Service Enhanced	No. of Skills Capacity Gaps Assessment conducted	10	10	-
		Counties' Capacity in Human Resource Development (HRD) practices Enhanced	No. of Counties supported in developing their capacities in HRD	47	9	(38)
		Training and Capacity Development for the public service undertaken	No. of civil servants trained under In -Service Training support through GOK	1,550	196	(1,354)
Public Service Transformation	Management Consultancy Services	MDACs Organizational Structures Reviewed	No. of MDACs organizational structures reviewed	25	5	(20)
		Staff from MDACs trained on HRIS-Ke,	No. of staff trained from MDACs	1,500	342	(1,158)
		Public Service Psychological Counselling Services strengthened	No. of Public Service Mental Health Champions in MDACs trained	400	181	(219)
			No. of public officers provided with counselling and wellness services	10,000	9,200	(800)
	Human Resource and Support Services	Human Resource Services improved	No of officers supervised & appraised	300	297	(3)

Programmes	Sub-Programmes	Key Outputs	Key Performance Indicators	Annual Target FY 2025/26	Achieved as of 31st March 2026	Variance
National Youth Service	Paramilitary Training and National Service	Youth trained in paramilitary skills	No. of youth trained in paramilitary skills	40,000	18,145	(21,855)
		Servicemen/women (SM/W) engaged in National Service	No. of SM/W deployed to National Service	40,000	18,145	(21,855)
		Increased Food production	Tonnes of food	4,069	1,280	(2,789)
	Technical and Vocational Training	SM/W trained in technical and vocational skills	No. of SM/W trained	42,690	34,461	(8,229)
		Increased youth access to employment opportunities	No. of SM/W linked to job opportunities	15,000	1,371	(13629)
			No. of SM/W engaged in commercial and enterprise activities	5,000	863	(4,137)

***Source**: The State Department for Public Service*

Analysis showed mixed performance across programmes and sub-programmes. Notably, development of HRD policy documents and skills capacity gap assessments achieved 100 per cent of their targets, while implementation of the Post-Retirement Medical Insurance Scheme (PRMIS) (target of 50,000 officers) recorded no output as at 31st March 2026. Other output areas that recorded low performance included review of MDACs organizational structures (5 organizational structures reviewed against a target of 25), capacity enhancement of Counties in Human Resource Development (HRD) practices (9 County Governments supported against a target of 47), and capacity development for public servants (196 officers trained against a target of 1,550 officers). The underperformance was attributed to the ongoing activities that were earmarked for completion in the fourth quarter of FY 2025/26.

4.10.17.4 Projects Implementation Status for the State Department for Public Service

Table 4.198 summarises the projects undertaken by the State Department for Public Service.

Table 4.198: State Department for Public Service Projects Implementation Status

Project Name (a	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds (GoK/ Donor) (d)	Estimated Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs.Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs.Million) (g)	Cumulative project expenditure as of 31st March, 2026 (Kshs. Million) (h)	Percentage (%) of Completion
Implementation of Huduma Service Delivery Channels	2013	2026	GoK	25,030	171		8,754	35
Construction of buildings and Infrastructure at NYS	2015	2026	GoK	1,696	58	58	1,266	75

Project Name (a	Project Commencement Date (b)	Expected date of Completion of the Project (c)	Source of Funds (GoK/ Donor) (d)	Estimated Value of the Project (Kshs. Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs.Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs.Million) (g)	Cumulative project expenditure as of 31st March, 2026 (Kshs. Million) (h)	Percentage (%) of Completion
Completion of Tuition complex at KSG Matuga	2018	2028	GoK	745	-	-	157	21
Completion of hostels 112 bed capacity single rooms at KSG-Embu	2018	2028	GoK	1,200	-	-	319	27
Completion of tuition complex at KSG-Baringo	2018	2028	GoK	624	117	117	321	51
Japanese Grants for Human Resource Development Scholarships (JDS)	2021	2028	GoK/Foreign	2,093	183	6	382	18
Upgrading of GHRIS	2021	2028	GoK	560	-	-	88	16

Source: *The State Department for Public Service*

Analysis of development projects shows mixed implementation progress. The Construction of buildings and infrastructure at NYS project recorded the highest completion rate at 75 per cent, while the Upgrading of GHRIS project recorded the lowest at 16 per cent. The slow uptake of GHRIS was attributable to no allocation of funds this financial year Notably, several projects, including the completion of tuition complexes and hostels at KSG, recorded no expenditure during the period under review due to lack of fuscal constraints in the current financial year. However, the contractor remained on site, and this was expected to result in the accumulation of pending bills.

4.10.18 The Parliamentary Service Commission

The Parliamentary Service Commission promotes the Provision of services and facilities to ensure the efficient and effective functioning of Parliament, which is the legislative authority of the Republic of Kenya.

4.10.18.1 Budget Performance by the Parliamentary Service Commission

The budget allocation to the Parliamentary Service Commission in FY 2025/26 amounted to Kshs.2.84 billion, compared to Kshs.1.38 billion allocated in FY 2024/25.

4.10.18.2 Parliamentary Service Commission Programmes and Sub-Programme Performance

The budgetary allocation was to fund two programmes. Table 4.199 shows budget execution by programmes and sub-programmes under the Parliamentary Service Commission in the first nine months of FY 2025/26.

Table 4.199: The Parliamentary Service Commission Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration, Planning and Support Services	General Administrative Services	2,525.79	-	**2,525.79**	2,032.94	-	**2,032.94**	80
	Public Participation and Outreach	48.08	-	**48.08**	37.90	-	**37.90**	79
	Diplomacy and Parliamentary Democracy	6.70	-	**6.70**	3.63	-	**3.63**	54
	Internal Audit Services	28.30	-	**28.30**	17.57	-	**17.57**	62
Human Resources Management and Development	Human Resources Management	113.52	-	**113.52**	61.33	-	**61.33**	54
	Human Resources Development	142.48	-	**142.48**	96.60	-	**96.60**	68
Total		2,839.87	-	2,839.87	2,249.98	-	2,249.98	79

***Source**: The Parliamentary Service Commission*

The analysis indicated an overall absorption rate of 79 per cent, indicating average budget implementation. Public Participation and Outreach sub-programme recorded the absorption rate 0f 79 per cents, while Human Resources Management recorded the lowest absorption rate of 54 per cent.

4.10.18.3 Non-financial Performance by the Parliamentary Service Commission

The achievements against Key Performance Indicators of the Parliamentary Service Commission in the first nine months of FY 2025/26 are presented in table 4.200.

Table 4.200: Non-Financial Performance by the Parliamentary Service Commission

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31st March 2026	Variance
General Administration, Planning and Support Services Programme	General Administrative Services	Policy Advisory	No. of Policy Advisory	115	117	2
		Management/Board Resolutions	No. of Management/ Board Resolutions	40	33	(7)
		PSC Annual Report	No. of Annual report prepared	1	-	(1)
		Policy Papers considered	No. of Policy Papers and Advisories tabled	32	32	-

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31st March 2026	Variance
		Commission Resolutions passed	No. of Resolutions passed	135	147	12
		Litigation matters handled	No. of Cases/ Litigation matters handled	30	17	(13)
		Comprehensive Legal Opinions given	No. of Comprehensive Legal Opinion given	50	41	(9)
	Internal Audit Services	County and Constituency office operations audited	No. of Counties and Constituencies audited	200	384	184
		Systems review Audit	No. of actionable audit reports	15	7	(8)

***Source**: The Parliamentary Service Commission*

In the first nine months of FY2025/26, the General Administration, Planning and Support Services Programme recorded mixed performance, with overachievement in policy advisory, commission resolutions, and audit coverage of county and constituency offices. Achievement in the high-performing areas was driven by activities whose targets were scheduled for completion in the third quarter of FY 2025/26 and were successfully implemented within the reporting period. However, key areas such as preparation of the PSC Annual Report, Litigation matters, comprehensive legal opinions, and systems review audits underperformed because the activities were ongoing and have been scheduled for completion in the fourth quarter of FY 2025/26.

4.10.19 The National Assembly

The National Assembly promotes the representation of people of the Constituencies and special interests and exercises their sovereignty.

4.10.19.1 Budget Performance by the National Assembly

The budget allocation to the National Assembly in FY 2025/26 amounted to Kshs.28.57 billion, compared to Kshs.25.72 billion allocated in FY 2024/25.

4.10.19.2 National Assembly Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.201 shows budget execution by programme and sub-programme under the National Assembly in the first nine months of FY 2025/26.

Table 4.201: The National Assembly Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
National Legislation, Representation & Oversight	Legislation and Representation	28,568.56	-	**28,568.56**	19,368.61	-	**19,368.61**	68
Total		28,568.56	-	28,568.56	**19,368.61**	-	**19,368.61**	**68**

***Source**: The National Assembly*

The National Legislation, Representation & Oversight programme recorded an absorption rate of 68 per cent, which fell short of the reporting period's target of 75 per cent.

4.10.19.3 Non-financial Performance by the National Assembly

Table 4.202 presents the achievements on key performance indicators of the National Assembly in the first nine months of FY 2025/26.

Table 4.202: Non-Financial Performance by the National Assembly

Programme	Key Outputs	Annual Targets FY 2025/26	Achieved as of 31st March, 2026	Variance
National Legislation, Representation and Oversight	Bills Processed	100	53	(47)
	Sittings held	150	76	(74)
	Motions	200	190	(10)
	House Business Committee Meetings	50	22	(28)
	Petitions	100	451	351
	Statutory Instruments/Regulations	100	97	(3)
	Administration of Oath	5	8	3
	Questions	300	126	(174)
	Statements	350	279	(71)
	Messages	50	88	38
	Papers Laid	1000	1458	458
	Communications issued by the Chair	70	79	9
	House Leadership Retreats/ Meetings	1	3	2
	Sessional Papers	3	2	(1)
	President's Address Joint Sitting	1	1	-
	Committee Reports	200	175	(25)
	Reports on Vetting of State Officers	20	8	(12)
	Treaties/Agreements/Protocols	10	20	(10)
	Chairperson's Panel Sittings	40	17	(23)

***Source**: The National Assembly*

In the first nine months of FY 2025/26, the National Legislation, Representation and Oversight Programmes recorded strong performance, with overachievement in key areas such as petitions, papers laid, messages, and treaties. However, several core legislative functions underperformed, including bills processed, sittings held, questions, and committee reports.

4.10.20 The Parliamentary Joint Services

The Parliamentary Joint Services promotes the Facilitation and provision of shared services to the two Houses of Parliament, the National Assembly and the Senate.

4.10.20.1 Budget Performance by the Parliamentary Joint Services

The budgetary allocation to the Parliamentary Joint Services in FY 2025/26 amounted to Kshs.8.38 billion, compared to Kshs.7.72 billion allocated in FY 2024/25.

4.10.20.2 Parliamentary Joint Services Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.203 shows budget execution by programmes and sub-programmes under the Parliamentary Joint Services in the first nine months of FY 2025/26.

Table 4.203: The Parliamentary Joint Services Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
General Administration and Support Services	General Administration and Support Services	6,594.11	1,565.00	**8,159.11**	4,585.10	1,544.26	**6,129.35**	75
Legislative Training and Knowledge Management Programmes	Legislative Training and Knowledge Management Programmes	100.05	-	**100.05**	67.62	-	**67.62**	68
Curriculum, Training and Knowledge management	Curriculum, Training and Knowledge Management	123.95	-	**123.95**	91.81	-	**91.81**	74
	Total	6,818.11	1,565.00	8,383.11	**4,744.53**	**1,544.26**	6,288.78	75

***Source**: The Parliamentary Joint Services*

Analysis of programme and sub-programmes showed that the General Administration and Support Services sub-programme recorded the highest absorption rate at 75 per cent, while the Legislative Training and Knowledge Management Programmes sub-programme recorded the lowest absorption rate at 68 per cent. Overall, the programme recorded an absorption rate of 75 per cent, meeting the 75 per cent budget utilisation target for the third quarter of FY 2025/26.

4.10.20.3 Non-financial Performance by the Parliamentary Joint Services

The achievements against Key Performance Indicators of the Parliamentary Joint Services in the first nine months of FY 2025/26 are presented in table 4.204.

Table 4.204: Non-Financial Performance by the Parliamentary Joint Services

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Targets	Achieved as of 31st March 2026	Variance
General administration, Planning and Support Services	General Administration, Planning and Support Services	Policies adoption and implementation	No of policies made and adopted	100	80	(20)
		Signed Service Contracts	No. of Services Contracts signed	340	330	(10)
		Parliamentary Joint Services Charter Developed Implementation of Quality Management System	Parliamentary Joint Services Charter in Place	1	0	(1)
		Capacity Building for Staff	No of Officers Trained	250	170	(80)
	Legislative Training and Knowledge Management	Certifications of officers trained on PSC mandatory promotional courses	Number of officers trained	200	110	(90)
		Programmes for Members of Parliament	Number of trainings held	3	1	(1)

***Source**: The Parliamentary Joint Services*

Non-financial performance analysis indicated steady progress in actualizing the financial year's targets as at the end of the third quarter, with most key performance indicators recording partial achievement in line with the reporting period's target. However, no output was recorded in the development of the Parliamentary Joint Services Charter.

4.10.20.4 Projects Implementation Status for the Parliamentary Joint Services

Table 4.205 summarises the projects undertaken by the Parliamentary Joint Services.

Table 4.205: Parliamentary Joint Services Projects Implementation Status

Project Name (a)	Project Commencement Date (b)	Expected Project End Date (c)	Source of Funds ((d)	Estimated Value of the Project (Kshs. Million) (e)	Funding received in the first nine months of FY2025/26 (Kshs.Million) (f)	Expenditure in the first nine months of FY2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31st March, 2026 (Kshs. Million) (h)	Project Completion Rate (%)
Construction of Multi-Storey Office Block. (Bunge Tower)	01.07.2014	30.6.2024	GOK	9,262.36	355	355	8,027.62	98
Installation of Integrated Security System	26.04.2021	26.10.2026	GOK	2,508.30	500	490.94	2,381.27	95
Purchase and Development of CPST Land	01.07.2022	01.07.2026	GOK	4,257.00	600	599.98	1,579.45	37

Project Name (a)	Project Commencement Date (b)	Expected Project End Date (c)	Source of Funds ((d)	Estimated Value of the Project (Kshs. Million) (e)	Funding received in the first nine months of FY2025/26 (Kshs.Million) (f)	Expenditure in the first nine months of FY2025/26 (Kshs. Million) (g)	Cumulative Expenditure as of 31st March, 2026 (Kshs. Million) (h)	Project Completion Rate (%)
Refurbishment of Various Buildings	18.09.2020	30.6.2025	GOK	260.77	105.00	98.35	371.88	98

Source: *The Parliamentary Joint Services*

Analysis showed that project completion rates ranged between 37 per cent and 98 per cent. While most projects were at advanced stages of completion, the Purchase and Development of CPST Land project was 37 per cent complete with a timeline of July 2026, hence significantly behind schedule despite nearing its expected completion timeline. The slow implementation of the project could be attributed to the inadequate budgetary allocation. indicating the need for enhanced implementation efforts to ensure timely completion.

4.10.21 The Senate

The Senate promotes the representation of the counties and protects their interests and those of their governments.

4.10.21.1 Budget Performance by the Senate

The Gross budgetary allocation to the Senate in FY 2025/26 amounted to Kshs.8.20 billion, compared to Kshs.7.77 billion allocated in FY 2025/26.

4.10.21.2 Senate Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.206 shows budget execution by programmes and sub-programmes under the Senate in the first nine months of FY 2025/26

Table 4.206: The Senate Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Senate Legislation and Oversight	Legislative, Procedural and Oversight	3,138.50	-	**3,138.50**	2,490.59	-	**2,490.59**	79
	Legislative Support Services	131.50	-	**131.50**	123.86	-	**123.86**	94
Senate Representation, Liaison and Intergovernmental Relations	Senate Representation	2,048.00	-	**2,048.00**	1,520.76	-	**1,520.76**	74
	Liaison and Outreach	83.00	-	**83.00**	128.00	-	**128.00**	154
General Administration, Planning and Support Services	General Administration	2,491.92	-	**2,491.92**	1,921.00	-	**1,921.00**	77
	Planning and Support Services	306.25	-	**306.25**	295.60	-	**295.60**	97
Total		**8,199.17**	**-**	**8,199.17**	**6,479.80**	**-**	**6,479.80**	**79**

Source: *The Senate*

The Senate recorded an overall absorption rate of 79 per cent, above the 75 per cent target, with the Liaison and Outreach sub-programme posting the highest absorption at 154 per cent and Senate Representation the lowest at 74 per cent. The excess spending over budget was attributable to reallocation of Kshs.45 million from General Administration and Senate Representation subprogrammes to liason and outreach sub-programme.

4.10.21.3 Non-financial Performance by the Senate

The achievements against Key Performance Indicators of the Senate in the first nine months of FY 2025/26 are presented in table 4.207.

Table 4.207: Non-Financial Performance by the Senate

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Tarket(s)	Achieved as of 31st March 2026	Variance
Senate Legislation and Oversight	Legislative, Procedural and Oversight	Senate Sittings	Number of Sittings	90	92	2
		Motions	Number of Motions	80	85	5
		Petitions	Number of Petitions	30	35	5
		Statements	Number of Statements	300	344	44
		Impeachment	Number of impeachments	1	3	2
		Reports	Number of Outreach reports	8	12	4
		Communication from the Chair	Number of Communications Sent	150	22	(128)
	Legislative Support Services	Bills	Number of Bills published	30	15	(15)
		Safe and orderly Chamber	% of Safety and Order	100	100	-
		Public Education and Outreach	Number of programmes	60	167	107
Senate Representation, Liaison and Intergovernmental Relations	Senate Representation	Reimbursement of funds	% of offices funded	100	100	-
	Liaison and Outreach	Visiting delegations	Number of delegations	60	86	26
		Conferences	Number of Conferences	4	9	5
		Outreach programmes	Number of programmes	4	7	3

***Source**: The Senate*

Analysis showedimpressive performance across sub-programmes. Notably, Senate sittings, motions, petitions, and outreach activities exceeded their targets, with outreach programmes and public education initiatives recording significant overperformance, except for communication from the Chair (22 communications compared to target of 150 communications) and publication of Bills (15 publications out of target of 30 publications) that fell short of their targets as at 31st March 2026.

4.10.22 The Commission on Revenue Allocation

The Commission on Revenue Allocation recommends equitable revenue sharing between the national and county governments and among the county governments, and it promotes prudent financial management of county governments.

4.10.22.1 Budget Performance by The Commission on Revenue Allocation

The budget allocation to the Commission on Revenue Allocation in FY 2025/26 amounted to Kshs.370.01 million, compared to Kshs.380.77 million allocated in FY 2024/25.

4.10.22.2 The Commission on Revenue Allocation Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.208 shows budget execution by programmes and sub-programmes under The Commission on Revenue Allocation in the first nine months of FY 2025/26.

Table 4.208: The Commission on Revenue Allocation Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Developmen	Total	Recurrent	Development	Total	
Intergovernmental Revenue and Financial Matters	General Administration and Support Services	355.08	-	**355.08**	248.81	-	**248.81**	70
	Equitable Sharing of Revenue	4.78	-	**4.78**	3.54	-	**3.54**	74
	Public Financial Management	8.85	-	**8.85**	6.54	-	**6.54**	74
	Transitional Equalisation	1.30	-	**1.30**	0.25	-	**0.25**	19
Total		**370.01**	**-**	**370.01**	**25,914.96**	**-**	**25,914.96**	**70**

***Source**: The Commission on Revenue Allocation*

The programme recorded an overall absorption rate of 70 per cent, below the 75 per cent target, with Equitable Sharing of Revenue and Public Financial Management posting the highest absorption at 74 per cent, while Transitional Equalisation recorded the lowest at 19 per cent.

4.10.22.3 Non-financial Performance by The Commission on Revenue Allocation

The achievements against Key Performance Indicators of the Commission on Revenue Allocation in the first nine months of FY 2025/26 are presented in table 4.209.

Table 4.209: Non-Financial Performance by the Commission on Revenue Allocation

Programme	Sub Programme	Output	Activities	Annual Target	Achieved as of 31st March, 2026	Variance
Intergovernmental Revenue and Financial Matters	Equitable Sharing of Revenue	Annual recommendations on basis for equitable sharing of revenue between national and county government	Analyse the national and county fiscal framework	100	100	-
			Participate in the Macro Working Group consultation on the Kenya's Fiscal Framework	100	100	-
			Make recommendations on the provisions of the BPS, BROP, and debt strategy paper	100	100	-
			Engage key stakeholders in equitable sharing of revenue	100	100	-
			Prepare and submit to Parliament annual recommendations on basis for equitable sharing of revenue between national and county governments for the year 2025/26	100	100	-
	Transitional Equalisation	Policies identifying marginalised areas	Develop a third policy identifying marginalised areas	100	25	(75)
	Revenue Enhancement	Own Source Revenue (OSR) / Model Laws	Capacity build counties on OSR/ Model Laws	100	40	(60)

***Source**: The Commission on Revenue Allocation*

Analysis showed mixed performance between sub-programmes. The Equitable Sharing of Revenue sub-programme achieved 100 per cent of its targets across all key activities, while the Transitional Equalisation sub-programme lagged, with only 25 per cent achievement in developing policies identifying marginalised areas as at 31st March 2026.

4.10.23 The Public Service Commission

The Public Service Commission manages and develops human resources and ensures efficient and effective Public Service delivery.

4.10.23.1 Budget Performance by the Public Service Commission

The budget allocation to the Public Service Commission in FY 2025/26 amounted to Kshs.3.56 billion, compared to Kshs.3.66 billion allocated in FY 2024/25.

4.10.23.2 Public Service Commission Programmes and Sub-Programme Performance

The budget allocation was to fund five programmes. Table 4.210 shows budget execution by programmes and sub-programmes under the Public Service Commission in the first nine months of FY 2025/26

Table 4.210: The Public Service Commission Programme and Sub-Programme Performance

Programme	Sub-Programme	Gross Gross Estimates (Kshs.million)			Gross Expenditure (Kshs.million)			Absorption Rate
		Recurrent	Development	Total	Recurrent	Development	Total	%
General Administration Planning and Support Services	Administration	871.09	-	**871.09**	628.56	-	**628.56**	72
	Board Management Services	45.16	-	**45.16**	34.18	-	**34.18**	76
Human Resource Management and Development	Establishment and Management Consultancy Services	64.68	-	**64.68**	48.95	-	**48.95**	76
	Human Resource Management	201.06	-	**201.06**	146.18	-	**146.18**	73
	Human Resource Development	2,150.86	-	**2,150.86**	1,327.30	-	**1,327.30**	62
Governance and National Values	Compliance and Quality Assurance	93.62	-	**93.62**	68.92	-	**68.92**	74
	Ethics, Governance and National Values	74.89	-	**74.89**	54.51	-	**54.51**	73
Performance and Productivity Management	Performance and Productivity Management	39.27	-	**39.27**	29.47	-	**29.47**	75
Administration of Quasi-Judicial Functions	Court Litigation and Regulations	13.90	-	**13.90**	9.37	-	**9.37**	67
	Admin of County Appeal	7.15	-	**7.15**	4.40	-	**4.40**	61
Total		**3,561.68**	**-**	**3,561.68**	**2,351.84**	**-**	**2,351.84**	**66**

***Source**: The Public Service Commission*

Analysis of programme and sub-programmes showed that the Board Management Services and Establishment and Management Consultancy Services sub-programmes recorded the highest absorption rates at 76 per cent, while the Administration of County Appeal sub-programme recorded the lowest absorption rate at 61 per cent. Overall, the programme recorded an absorption rate of 66 per cent, which was below the 75 per cent budget utilisation target for the first nine months of FY 2025/26.

4.10.23.3 Non-financial Performance by the Public Service Commission

The achievements against Key Performance Indicators of the Public Service Commission in the first nine months of FY 2025/26 are presented in table 4.211.

Table 4.211: Non-Financial Performance by the Public Service Commission

Program me	Sub- program me	Key Output	Key performance indicator	Annual Target	Actual as of 31st March, 2026	Variance
Human Resource Management and Development	Establishment and Management Consultancy	Organisational structures for MDAs received and approved	% of MDAs' organisational Structures received and approved	100	100	-
	Human Resource Management	Recruitment for public service and ensuring affirmative action of representation in the public service	Gender Ratio (Male: Female)	50:50	59:41	(9)
			% age of PWDs recruited	3.1	5	2.1
Performance and Productivity Management	Performance Management	Hospitality and gift policy developed	Develop Hospitality and gift policy	1	1	-
Governance and National Values	Ethics, Governance and National Values	Values and principles of public service promoted	No. of values and principles promotion programmes of public service developed and implemented	2	1	(1)
Administration of Quasi-judicial functions	Accountable Public Service	Capacity building in the Counties in handling county appeals.	No. of counties supported	5	-	(5)
Performance and Productivity Management	Performance and Productivity Management	Public Service Excellence Award Scheme (PSEA) implemented		1	1	-
		Anti-bribery / Corruption Prevention Policy Developed	Develop Anti-bribery / Corruption Prevention Policy	1	1	-
		Whistleblower protection policy developed	Develop a whistleblower protection policy	1	1	-
		Conflict of interest policy developed	Develop Conflict of interest policy	1	1	-

***Source**: The Public Service Commission*

The overall service delivery by the Public Service Commission was magnificent, with most targets achieved, including approval of MDAs' organizational structures, implementation of key policies, and performance management initiatives. However, gaps were noted in ensuring gender representation in the public service, where the ratio stood at 59:41 against the 50:50 target, and in capacity building of counties in handling County appeals, which was yet to commence.

4.10.23.4 Projects Implementation Status for the Public Service Commission

Table 4.212 summarises the project undertaken by the Public Service Commission.

Table 4.212: Public Service Commission Project's implementation Status

Project Title	Project Commencement date	Expected date of completion of the Project	Source of Funds	Estimated Value of the Project (Kshs.)	Funding in the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26	Cumulative Expenditure as of 31st March 2026	Absorption capacity (%)
Refurbishment of Old Commission House	FY 2016/17	FY 2026/27	GoK	400.00	-	-	237.21	59

Source: *The Public Service Commission*

The analysis of the implementation status of the Refurbishment of the Old Commission House showed steady progress at a completion rate of 59 per cent. The low absorption was due to budgetary constraints. The project commenced in FY 2016/17 and is expected to be completed in FY 2026/27.

4.10.24 The Salaries and Remuneration Commission

The Salaries and Remuneration Commission reviews and sets remuneration and benefits for state officers and advises on remuneration and benefits for all other public.

4.10.24.1 Budget Performance by the Salaries and Remuneration Commission

The Gross budgetary allocation to the Salaries and Remuneration Commission in FY 2025/26 amounted to Kshs.751.72 million, compared to Kshs.553.91 billion allocated in FY 2024/25.

4.10.24.2 Salaries and Remuneration Commission Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.213 shows budget execution by programme and sub-programme under the Salaries and Remuneration Commission in the first nine months of FY 2025/26.

Table 4.213: The Salaries and Remuneration Commission Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Salaries and Remuneration Management	Remuneration and Benefits Management	751.72	-	751.72	458.75	-	**458.75**	61
	Total	**751.72**	**-**	**751.72**	**458.75**	**-**	458.75	**61**

Source*: The Salaries and Remuneration Commission*

The analysis of the Public Service Commission's programme and sub-programme performance revealed that the Salaries and Remuneration Management programme recorded budget absorption rate of 61 per cent, which was far below the reporting period's target of 75 per cent.

4.10.25 Non-financial Performance by the Salaries and Remuneration Commission

The achievements against Key Performance Indicators of the Salaries and Remuneration Commission in the first nine months of FY 2025/26 are presented in table 4.214.

Table 4.214: Non-Financial Performance by the Salaries and Remuneration Commission

Programme	Sub Programme	Key Output	Key Performance Indicators	Annual Targets	Actual as at 31st March 2026	Variance
Salaries and Remuneration Management	Remuneration and benefit management	Advice on remuneration and benefits	% of advice and circulars issued on requests for MCDAs	100	100	-
		Framework for Performance and Productivity	% advise issued on requests and performance productivity	100	100	-
		Harmonised grading structure for public service	% of public service institutions advised on salary structures	100	100	-
			Number of salary survey reports	2	-	(2)
		Adherence to SRC advice on remuneration and benefits	No. of monitoring and evaluation reports	1	1	-
		Quarterly wage bill bulletin	Number of wage bill bulletins	4	3	(1)

***Source**: Salaries and Remuneration Commission*

The overall service delivery by the Salaries and Remuneration Commission was on track, with most targets achieved, including issuance of advice on remuneration and benefits, performance and productivity frameworks, and harmonised grading structures. However, gaps were noted in undertaking of salary surveys (nil output out of target of 2 reports) , and issue of the quarterly wage bill bulletins, where 3 wage bill bulletins were released out of target of 4 bulletins as at 31st March 2026.

4.10.26 The Office of the Auditor General

The Auditor General promotes the Audit of public funds and reports to Parliament and the relevant County Assemblies within statutory timelines.

4.10.26.1 Budget Performance by the Auditor General

The budget allocation to the Auditor General in FY 2025/26 amounted to Kshs.8.69 billion, compared to Kshs.8.23 billion allocated in FY 2024/25.

4.10.26.2 Office of the Auditor General Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.215 shows budget execution by programmes and sub-programmes under the Auditor General in the first nine months of FY 2025/26.

Table 4.215: The Auditor General Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Audit Services	National Government Audit	5,600.45	330.00	**5,930.45**	3,943.98	20.93	**3,964.91**	67
	NGCDF Audit	85.64	-	**85.64**	37.07	-	**37.07**	43
	County Government Audit	1,833.36	-	**1,833.36**	1,809.49	-	**1,809.49**	99
	Specialised Unit	556.05	-	**556.05**	425.86	-	**184.46**	33
	Education and Health Institutions Audit Services	283.52	-	**283.52**		-		-
	Total	8,359.03	330.00	8,689.03	6,400.86	20.93	6,421.79	74

***Source**: The Auditor General*

The analysis of the Auditor General's programme and sub-programme performance showed that the overall absorption rate was 74 per cent in the first nine months of FY 2025/26, thus slightly below the period's target of 75 per cent. The County Government Audit sub-programme recorded the highest absorption rate at 99 per cent, while the Specialised Audit sub-programme recorded the absorption rate of 33 per cent.

4.10.26.3 Non-financial Performance by the Auditor General

The achievements against Key Performance Indicators of the Auditor General in the first nine months of FY 2025/26 are presented in table 4.216.

Table 4.216: Non-Financial Performance by the Auditor General

Programme	Sub-programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31st March 2026	Variance
Audit Services	National Government Audits	National Government Regularity Audit Reports	No. of National Government Regularity Audit Reports to be issued	1,163	1,163	-
	NGCDF Audits	NGCDF Regularity Audit Reports	No. of NGCDF Regularity Audit Reports to be issued	290	290	-
	County Government Audit	County Government Regularity Audit Reports	No. of County Government Regularity Audit Reports to be issued	1,099	1,099	-
	Education and Health Institutions Audit Services	Education and Health Institutions Regularity Audit Reports	No. of Education and Health Institutions Regularity Audit Reports to be issued	500	-	(500)
	Special Audits	Special Audit Reports	No. of Special Audit Reports issued	40	8	(32)

Source: Auditor General

In the first nine months of FY 2025/26, the Audit Services Programme achieved full performance in National Government, NGCDF, and County Government audits, issuing all planned reports within the period under review. However, no Education and Health Institution audit reports were issued, and only eight

out of forty planned Special Audit reports were completed. This underperformance was attributed to the activities still being at the planning stage and being scheduled for completion in the fourth quarter of FY 2025/26.

4.10.26.4 Projects Implementation Status for the Office of the Auditor General

Table 4.217 summarises the projects undertaken by the Auditor General.

Table 4.217: Auditor General Projects Implementation Status

Project Name (a)	Project Commencement Date (b)	Expected Project End Date (c)	Source of Funds (d)	Estimated Value of the Project (Kshs.Million) (e)	Funding in the first nine months of FY 2025/26 (Kshs. Million) (f)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million) (g)	Cumulative expenditure as of 31st March 2026 (Kshs.) (h	Absorption rate (%)
Construction of OAG Mombasa Office Block-HQ	01/07/18	30/06/28	GoK	1,610.00	300	-	152.14	9
Capital Grants from International Development Fund	01/07/23	Continuous	Foreign	30.00	30	-	20.93	70

Source: *The Auditor General*

The Construction of OAG Mombasa Office Block recorded 9 per cent absorption, with Kshs.152.14 million spent, due to challenges in rolling out of eGP system which delayed procurement of the contractor.

4.10.27 The Controller of Budget

The Office of the Controller of Budget is established under Article 228 of the Constitution of Kenya to oversee budget implementation for the national and county governments. It approves the withdrawal of funds and reports to each House of Parliament every four months.

4.10.27.1 Budget Performance by the Controller of Budget

The budget allocation to the Controller of Budget in FY 2025/26 amounted to Kshs.834.09 million, compared to Kshs.634.25 billion allocated in FY 2024/25.

4.10.27.2 Controller of Budget Programmes and Sub-Programme Performance

The budget allocation was to fund one programmes. Table 4.218 shows budget execution by programme and sub-programmes under the Controller of Budget in the first nine months of FY 2025/26.

Table 4.218: The Controller of Budget Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Control and Management of Public Finance	Authorisation of withdrawals from the Public Funds	176.38	-	**176.38**	137.47	-	**137.47**	78
	Budget Review and Analysis	82.38	-	**82.38**	52.98	-	**52.98**	64
	Administrative and Support Services	471.66	-	**471.66**	321.04	-	**321.04**	68
	Research and Planning	103.69	-	**103.69**	62.98	-	**62.98**	61
Total		834.09	-	834.09	574.46	-	574.46	69

***Source**: The Controller of Budget*

Analysis of programme and sub-programmes showed that the Authorisation of withdrawals from Public Funds sub-programme recorded the highest absorption rate at 78 per cent, while the Research and Planning sub-programme recorded the lowest absorption rate at 61 per cent. Overall, the programme recorded an absorption rate of 69 per cent, which was below the 75 per cent budget utilisation target for the first nine months of FY 2025/26.

4.10.27.3 Non-financial Performance by the Controller of Budget

The achievements against Key Performance Indicators of the Controller of Budget in the first nine months of FY 2025/26 are presented in Table 4.219.

Table 4.219: Non-Financial Performance by the Controller of Budget

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31st March, 2026	Variance
Control and Management of Public Finances	Authorization of withdrawal from public Funds	Quarterly County Specific Budget Implementation Review Report	Number Quarterly of County-specific budget implementation review reports prepared.	188	141	(47)
		Monthly exchequer release reports	Numberof monthly exchequer release reports prepared and disseminated to all intended stakeholders	12	9	(3)
	Budget Implementation and Monitoring	Statutory quarterly Budget implementation review reports for National Government entities	Numberof statutory quarterly Budget implementation review reports published	4	3	(1)

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31st March, 2026	Variance
		Pension and Gratuities files	Number of pensions and Gratuities files processed	42,000	14,138	(27,862)
		Public Debt requisitions	% of Public Debt requisitions received and processed	100	100	-
	General Administration Planning and Support Services	Approved OCoB Human Resource instruments	Implementation (%) of the Approved Human Resource Instruments	100	70	(30)
		County Monitoring and Evaluation reports	Reports prepared, reviewed and approved and disseminated	47	47	0
	Research & Development	Quarterly OCOB Work Plan Performance Report	Number of Quarterly OCOB Work Plan performance reports	4	3	(1)
		Quarterly report on OCOB Work Plan implementation	Number of Quarterly reports on OCOB Strategic Plan implementation	4	3	(1)
		MoU and partnership engagements under active implementation	% of MoUs and partnership engagement under active implementation	100	50	50

Source: *Office of the Controller of Budget*

Non-financial performance analysis indicated steady progress in actualizing the financial year's targets as at the end of the reporting period, with most key performance indicators recording partial achievement aligned to the reporting period's target. Full achievement was observed in the processing of public debt requisitions and the preparation of county monitoring and evaluation reports.

4.10.28 The Commission on Administrative Justice

The Commission on Administrative Justice promotes administrative justice in the Public Service and the right to information.

4.10.28.1 Budget Performance by the Commission on Administrative Justice

The budget allocation to the Commission on Administrative Justice in FY 2025/26 amounted to Kshs.674.21 million, compared to Kshs.628.69 million allocated in FY 2024/25.

4.10.28.2 The Commission on Administrative Justice Programmes and Sub-Programme Performance

The budgetary allocation was to fund one programme. Table 4.220 shows budget execution by programme and sub-programmes under The Commission on Administrative Justice in the first nine months of FY 2025/26.

Table 4.220: The Commission on Administrative Justice Programme and Sub-Programme

Programmes	Sub-Programmes	Gross Estimates (Kshs.Million)			Expenditure (Kshs.Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Promotion of Administrative Justice	General Administration and Support Services	648.21	-	**648.21**	462.29	-	**462.29**	71
	Administrative Justice Services	15.00	-	**15.00**	6.85	-	**6.85**	46
	Access to Information Services	10.99	-	**10.99**	4.63	-	**4.63**	42
Total		674.21	-	674.21	473.77	-	473.77	70

***Source**: The Commission on Administrative Justice*

Analysis of programme and sub-programmes showed that the General Administration and Support Services sub-programme recorded the highest absorption rate at 71 per cent, while the Access to Information Services sub-programme recorded the lowest absorption rate at 42 per cent. Overall, the programme recorded an absorption rate of 70 per cent, which was below the 75 per cent budget utilisation target for the first nine months of FY 2025/26.

4.10.28.3 Non-financial Performance by the Commission on Administrative Justice

The achievements against Key Performance Indicators of the Commission on Administrative Justice in the first nine months of FY 2025/26 are presented in table 4.221.

Table 4.221: Non-Financial Performance by the Commission on Administrative Justice

Name of Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Actual as of 31st March 2026	Variance
Promotion of Administrative Justice	General administration and support services	Public awareness of the mandate of the Commission, policies and procedures	Number of people sensitised	1,500	20,660,615	20,659,115
		Resolved public complaints on maladministration	Per centage of complaints resolved	70	50	(20)
	Administrative Justice Services	Certified MDACs on the resolution of public complaints indicator, (Performance Contracting)	Percentage of MDACs issued with quarterly feedback	100	100	-
	Access to Information Services	Guidelines on Access to Information Act, 2016	Number of guidelines developed	4	-	(4)
		Determined appeals on request for information	Per centage of appeals determined	100	90	(10)

***Source**: The Commission on Administrative Justice*

Analysis shows mixed performance across sub-programmes. Notably, public awareness on the mandate of the Commission significantly exceeded the target, with 20,660,615 people sensitised against a target of 1,500, while development of guidelines on the Access to Information Act (target of 4 guidelines) recorded no output as at 31st March 2026. The underperformance on development of guidelines on access to information Act could be attributed to fiscal constraints.

4.11. Social Protection, Culture and Recreation Sector

4.11.1 Introduction

The Social Protection, Culture, and Recreation (SPCR) Sector comprises seven MDAs: The State Departments for Youth Affairs and Creative Economy, Sports, Children Welfare Services, Culture, The Arts and Heritage, Labour and Skills Development, Social Protection and Senior Citizen Affairs, and Gender and Affirmative Action.

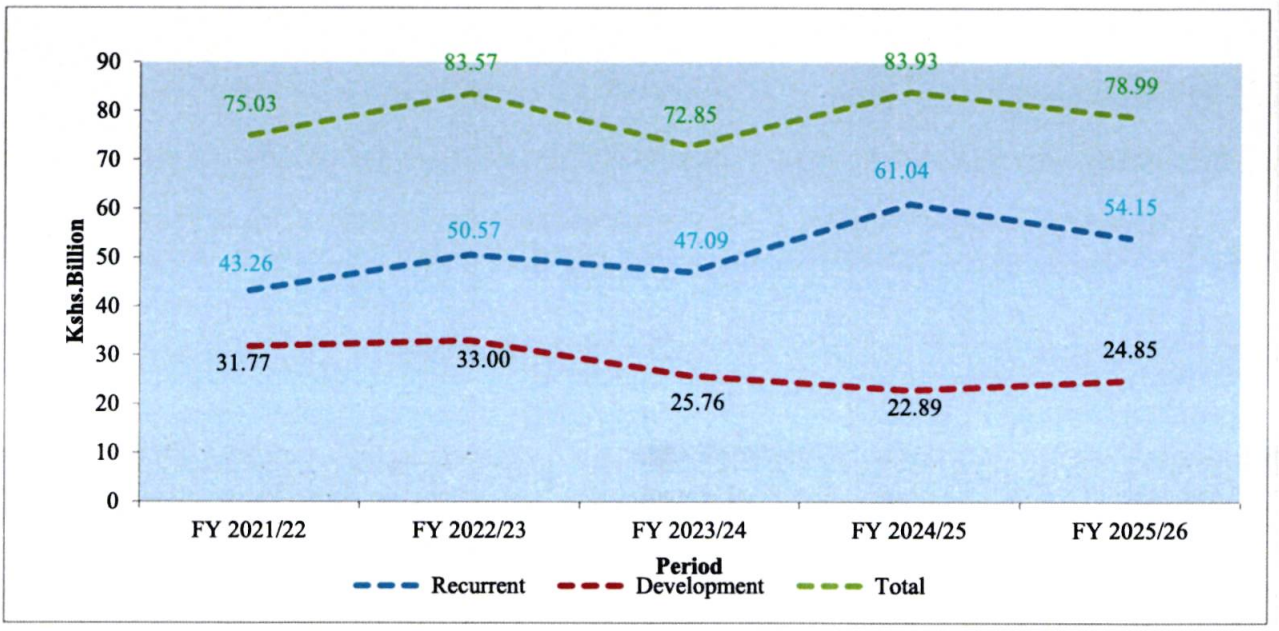
The strategic roles played by the Sector in the country's transformation and socio-economic development include Promoting and supporting youth empowerment and development; strengthening youth mainstreaming in all sectors; spearheading the management of youth policy and legislations; promoting engagement with youth for national development; promotion of sustainable employment, harmonious industrial relations, and productive workforce; promotion of gender equity and equality; empowerment of communities and vulnerable groups, safeguarding children's rights; and advancement of diverse cultures, arts and sports to enhance cohesiveness and Kenya's regional and international competitiveness.

4.11.2 Budget Performance for SPCR Sector

The budget allocation to SPCR in FY 2025/26 amounted to Kshs.78.99 billion, compared to Kshs.83.93 billion allocated in the previous financial year, 2024/25. This amount represents 2 per cent of the gross national budget of Kshs.4.69 trillion and 3 per cent of the MDAs' budget of Kshs.2.55 trillion. The allocation comprises Kshs.24.85 billion (31 per cent) for development activities and Kshs.54.15 billion (69 per cent) for recurrent expenditure. The State Department for Social Protection and Senior Citizen Affairs received the highest budgetary allocation of Kshs.29.32 billion (37 per cent of the Sector's budget), while the State Department for Culture and Heritage had the lowest budgetary allocation of Kshs.3.59 billion (5 per cent of the SPCR Sector allocation).

Figure 4.19 shows the budgetary allocation trends for the SPCR Sector from FY 2021/2022 to FY 2025/26.

Figure 4.19: Budgetary Allocation Trend for the SPCR Sector



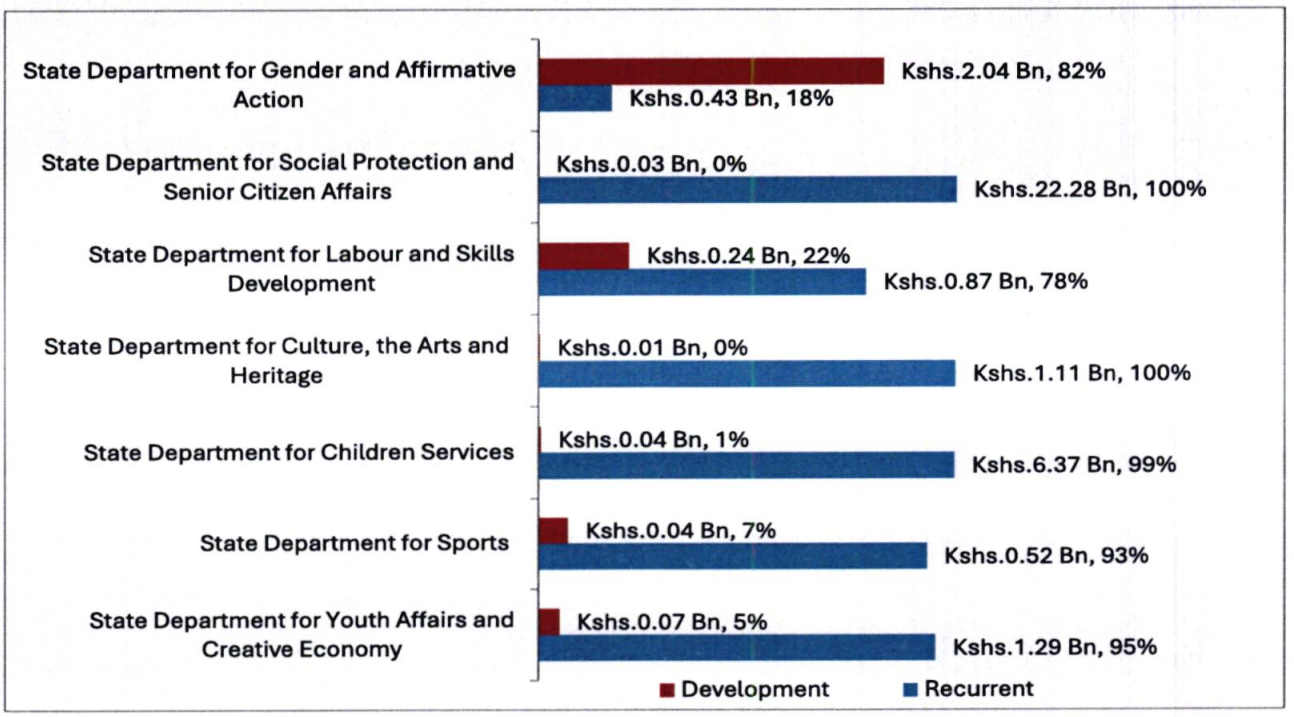
Source: *National Treasury*

The total exchequer issues to the SPCR Sector amounted to Kshs.55.17 billion, representing 96 per cent of the Sector's annual net estimates, comprising Kshs.3.55 billion for development expenditure, representing 46 per cent of the original development net estimates, and Kshs. 51.62 billion for recurrent activities, representing 104 per cent of annual recurrent net estimates. This is attributed to the funding of MDAs under the SPCR Sector under Article 223 of the Constitution.

In the first nine months of FY 2025/26, the State Department for Sports recorded the highest proportion of development exchequer issues to annual development net estimates at 80 per cent, while the State Department for Youth Affairs and Creative Economy recorded the lowest ratio of 29 per cent. The State Department for Sports recorded the highest proportion of recurrent exchequer issues to revised net estimates at 441 per cent, attributed to the Exchequer issue under Article 223 for subscription fees paid for the African Cup of Nations, amounting to Kshs.3.90 billion, while the State Department for Gender and Affirmative Action received the lowest at 59 per cent.

Figure 4.20 shows the exchequer issues in the SPCR Sector in the first nine months of FY 2025/26.

Figure 4.20: Exchequer Issues to the SPCR Sector



Source: *National Treasury*

The total expenditure for the SPCR Sector amounted to Kshs.74.84 billion, representing 96 per cent of the original gross estimates, compared to Kshs.55.97 billion (80 per cent) recorded in a similar period of FY 2024/25. This amount comprised Kshs.20.81 billion for the development budget, representing an absorption rate of 84 per cent, compared to 70 per cent recorded in the first nine months of FY 2024/25, and Kshs.54.03 billion for recurrent expenditure, representing 100 per cent of the annual recurrent gross estimates, compared to 84 per cent (Kshs.39.57 billion) recorded in a similar period of FY 2024/25. Table 4.222 shows the SPCR sector analysis of exchequer issues and expenditure in the first nine months of FY 2025/26.

Table 4.222: SPCR Sector-Analysis of Exchequer Issues and Expenditure

VOTE	Development (Kshs. Bn)						Recurrent (Kshs. Bn)					
	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Budget	% of Expenditure to Gross Budget	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
State Department for Youth Affairs and Creative Economy	2.67	2.17	0.88	0.74	41	28	2.23	2.05	1.75	1.86	86	86
State Department for Sports	15.84	0.10	0.08	15.10	80	95	1.63	1.06	4.67	4.91	441	302
State Department for Culture, Arts and Heritage	0.81	0.06	0.03	0.02	44	2	2.77	2.14	1.82	2.22	85	80
State Department for Labour and Skills Development	0.77	0.77	0.31	0.66	40	86	4.30	1.62	1.32	3.24	82	75
State Department for Social Protection and Senior Citizen Affairs	0.19	0.19	0.13	0.13	71	67	29.13	29.03	30.28	30.15	104	104
State Department for Children Services	0.24	0.24	0.07	0.03	29	12	12.07	12.07	10.66	10.46	88	87
State Department for Gender and Affirmative Action	4.33	4.13	2.05	4.06	50	94	2.02	1.88	1.12	1.12	59	55
Total	24.85	7.66	3.55	20.74	46	83	54.15	49.84	51.62	53.97	104	100

Sector Summary

	Gross Estimates	Net Estimates	Exchequer Issues	Expenditure	% of Exchequer to Net Estimates	% of Expenditure to Gross Estimates
Development	24.85	7.66	3.55	20.74	46	83
Recurrent	54.15	49.84	51.62	53.97	104	100
Total	78.99	57.50	55.17	74.70	96	95

Source: *MDAs and National Treasury*

The State Department for Sports recorded the highest absorption rate of the development at 95 per cent. In comparison, the State Department for Culture, Arts and Heritage recorded the lowest absorption rate at two per cent of the development budget. On the other hand, the State Department for Sports recorded the highest recurrent budget absorption at 302 per cent, attributed to expenditure on subscription fees attributed to the Exchequer issued under Article 223 for subscription fees paid for the Africa Cup of Nations. The State Department for Gender and Affirmative Action recorded the lowest recurrent expenditure-to-gross recurrent budget ratio at 55 per cent.

The high absorption of the budget for the State Department for Social Protection and Senior Citizen Affairs is attributed to expenditure on the payment of Social Health Insurance Fund cover for 450,000 indigents of Kshs.3.56 billion, as additional Funding under Article 223 of the Constitution.

4.11.3 The State Department for Youth Affairs and Creative Economy

The mandate of the State Department for Youth Affairs and Creative Economy per Executive Order No. 2 of 2023, is; Youth Policy and Empowerment, Mainstreaming Youth in National Development Managing and Promoting engagement with Youth for National Development, Harnessing Youth Talent for National Development, Business Innovation and Incubation and to Facilitate the mobilisation of resources for youth entrepreneurship and development, Self-development programme designed for young persons in Kenya to equip them with positive life skills.

4.11.3.1 Budget Performance by the State Department for Youth Affairs and Creative Economy

The budget allocation to the State Department for Youth Affairs and Creative Economy in FY 2025/26 amounted to Kshs.4.90 billion, compared to Kshs.3.25 billion allocated in FY 2024/25.

4.11.3.2 State Department for Youth Affairs and Creative Economy Programmes and Sub-Programme Performance

The budgetary allocation was to fund four programmes. Table 4.223 shows budget execution by programmes and sub-programmes under the State Department for Youth Affairs in the first nine months of FY 2025/26.

Table 4.223: The State Department for Youth Affairs and Creative Economy Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Youth Empowerment Services	Youth Social and Sustainable Community Development	119.78	478.80	**598.58**	89.66	120.44	**210.10**	35
	Youth employment and employability scheme	-	2.63	**2.63**	-	-	**-**	-
	Youth Mentorship, Leadership and Governance	43.02	-	**43.02**	32.58	-	**32.58**	76
Youth Development Services	Youth Development Research and Quality Management	25.06	10.53	**35.59**	18.01	-	**18.01**	51
	Youth Entrepreneurship, Innovation and Talent Development	87.38	1,646.28	**1,733.65**	63.90	665.94	**729.84**	42
	Youth Development Field Extension Services	549.25	79.50	**628.75**	411.47	1.90	**413.37**	66
General Administration, Planning and Support	Administration and Support Services	592.97	-	**592.97**	735.36	-	**735.36**	124
Film Development Services	Film Services development services	811.15	454.70	**1,265.85**	573.23	32.96	**606.19**	48
	Total	2,228.61	2,672.43	4,901.04	1,924.21	821.24	2,745.46	56

***Source**: The State Department for Youth Affairs and Creative Economy*

Overall absorption was 56 per cent, with low performance in Youth Social and Sustainable Community Development (35 per cent) and moderate absorption in Youth Entrepreneurship (42 per cent) and Film Development (48 per cent). Higher absorption was recorded in Youth Mentorship, Leadership and Governance (76 per cent), while Administration exceeded its budget at 124 per cent due to funding released under Article 223 to facilitate the celebration of International Youth Day (IYD) and National Youth Day Week, the development of the Youth Development Index (YDI) and the implementation of WHOZ's NEXT Talent Search Program aimed at talent identification, development and monetisation. The Youth Employment and Employability Scheme did not report any expenditure.

4.11.3.3 Non-financial Performance by the State Department for Youth Affairs and Creative Economy

Table 4.224 presents some of the Key Performance Indicators by the State Department for Youth Affairs and Creative Economy in the first nine months of FY 2025/26.

Table 4.224: Non-Financial Performance by the State Department for Youth Affairs and Creative Economy

Programme	Sub-Programme	Key Output	Key Performance Indicators	Annual Target(s)	Achieved as of 31st March 2026	Variance
Youth Empowerment	Youth Social and Sustainable Community Development	Youth Development Services	Number of youths engaged in intergenerational dialogue forums	65,124	511	(64,613)
			Number of Youth engaged in climate change mitigation efforts	45,038	-	(45,038)
			Number of youths trained on mindset education	122,526	7,420	(115,106)
		Youth-centred care services	Number of youths accessing subsidised youth-friendly Sexual Reproductive Health Services	10,000	0	(10,000)
Film Development Services	Film Services	Film Production Services	Number of film catalogues produced	500	0	(500)
	Copyright Protection and Promotion Services	Copyright services	Number of copyright works registered	57,000	12,145	(44,855)
Youth Development Services	Youth Entrepreneurship, Innovation and Talent Development	Youth employability services	Number of youths placed in internship and employment	50,000	40,000	(10,000)

Source: *The State Department for Youth Affairs and Creative Economy*

Analysis of performance under the Youth Empowerment programme was largely below target. Only 511 youths participated in dialogue forums, compared with 65,124 due to inadequate funding, which affected planned activities and stakeholder engagements. However, the activity has been rescheduled for implementation in quarter 4. There were no youths engaged in climate change mitigation (45,038 target), while 7,420 received mindset training against 122,526. Further, no youths accessed subsidised Sexual Reproductive Health services (10,000 target), and no film catalogues were produced (500 target). Copy-

right registrations stood at 12,145 against 57,000, while youth employment performed relatively better at 40,000 out of 50,000 (80 per cent).

4.11.3.4 Project Implementation for the State Department for Youth Affairs and Creative Economy

Table 4.225 summarises some of the ongoing projects undertaken by the State Department for Youth Affairs and Arts.

Table 4.225: State Department for Youth Affairs and Creative Economy's Projects Implementation Status

Project Name	Project commence date	Expected Project End Date	Source of Funds	Value of the Project (Kshs. Million)	Funding in the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31st March 2026 (Kshs. Million)	Percentage of Completion
Youth Empowerment Centres (YEC's) – (BETA)	01st July, 2007	30th June 2030	GoK	7,372.00	39.75	1.11	2,990.80	41
Vijana Vuka na Afya (VIVA)	23rd December, 2021	23rd December, 2025	GoK & KJW	914.40	185.00	120.40	745.95	82
Establishment of Kenya Film School	01st July, 2014	30th June, 2026	GoK	691.00	19.70	17.96	480.53	70
Film Location Mapping	01st July, 2018	30th June, 2025	GoK	122.25	15.0	15.00	106.58	87
Youth Enterprise Development Fund (YEDF)	01st July, 2007	30th June, 2030	GoK	9,503.00	317.60	-	4,532.09	48
National Youth Opportunities Towards Advancement	14th May, 2024	15th May, 2030	GoK & World Bank	13,631.14	1650.04	665.40	1,072.37	8
Acquisition and Refurbishment of Cinema Theatre	01st July, 2016	30th June, 2028	GoK	1,225.74	-	-	272.00	22
GoK/ENFPA 10th Country Programme (UNFPA)	01st July, 2022	30th June 2028	United Nations Population Fund	50.24	10.53	-	1.16	2

Source: *The State Department for Youth Affairs and Creative Economy*

Project performance was mixed, with VIVA (82 per cent), Film Location Mapping (87 per cent), and Kenya Film School (70 per cent) showing strong progress, while YECs (41 per cent), YEDF (48 per cent), and Cinema Theatre (22 per cent) were moderate. The National Youth Opportunities project (8 per cent) and UNFPA programme (2 per cent) had low expenditure in absolute terms across projects in the review period due to delays in the onboarding of the youth beneficiaries and delays in remittance of ordinary Appropriation in Aid of Ksh.210 million to the Semi-Autonomous Government Agency, respectively.

4.11.4 The State Department for Sports

The State Department for Sports promotes Development, management and implementation of the sports policy; Enforcement and implementation of the World Anti-Doping Code and Convention against Doping; Promotion and coordination of sports training and education; Regulation of sports; Expansion of the Sports industry for sustainable livelihood; Development and management of sports facilities; Establishment and management of sports academies to nurture talent.

4.11.4.1 Budget Performance for the State Department for Sports

The budgetary allocation to the State Department for Sports in FY 2025/26 amounted to Kshs.17.46 billion, compared to Kshs.19.54 billion allocated in FY 2024/25.

4.11.4.2 State Department for Sports Programmes and Sub-Programme Performance

The budget allocation was to fund one programme. Table 4.226 shows budget execution by programmes and sub-programmes under the State Department for Sports in the first nine months of FY 2025/26.

Table 4.226: State Department for Sports Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Sports	Sports Training and Competitions	680.44	70.00	**750.44**	4,337.05	-	**4,337.05**	578
	Development and Management of Sports Activities	737.87	15,765.00	**16,502.87**	212.50	15,098.08	**15,310.58**	93
	General Administration, Planning and Support Services	208.45	-	**208.45**	359.41	-	**359.41**	172
Total		**1,626.76**	**15,835.00**	**17,461.76**	**4,908.96**	**15,098.08**	**20,007.04**	**115**

Source: *State Department for Sports*

The overabsorption was occasioned by expenditure funded under Article 223 of the Constitution to the State Department for renewal of subscription fees for the Africa Cup of Nations (AFCON) Games.

4.11.4.3 Non-financial Performance by the State Department for Sports

Table 4.227 presents some of the Key Performance Indicators for the State Department for Sports in the first nine months of FY 2025/26.

Table 4.227: Non-Financial Performance by the State Department for Sports

Programme	Sub-Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31st March, 2026	Variance
Sports	Sports training and competitions	International and National Sports programs and events	Number of teams presented in international sports competitions	45	6	(39)
			Number of International Sports competitions hosted	8	5	(3)
			Number of Sports programmes for vulnerable groups undertaken	12	5	(7)
		Regulation and Compliance services provided	Number of new sports organisations registered	300	232	(68)
		Sports talent development services	Number of athletes enrolled for training in sports academies	2,700	600	(2,100)
		Anti-Doping services provided	No. of Intelligence-based tests conducted	1,250	1,746	496

Source: *State Department for Sports*

Some key performance indicators in the Sports programme were relatively on target, while others were below target. Only 6 teams participated in international sports competitions against a target of 45; 600 athletes trained against an annual target of 2,700. Notably, the anti-doping tests provided at 1,746 exceeded the annual target of 1,250.

4.11.5 The State Department for Children Services

The State Department for Children's Services promotes and safeguards the rights and welfare of all children in Kenya. Its role is to provide leadership in coordination, policy implementation, and service delivery related to child protection and well-being. This includes preventing and responding to issues like child abuse, exploitation, child labour, and harmful practices, as well as managing institutions for children and promoting alternative family care.

4.11.5.1 Budget Performance by the State Department for Children Services

The budget allocation to the State Department for Children Services in FY 2025/26 amounted to Kshs. 12.32 billion. The State Department for Children Services was created on 16th April, 2025, through Executive Order No. 1 of 2025, following the government's reorganisation.

4.11.5.2 Programme and Sub-programme Performance of the State Department for Children Services

The budget allocation was to fund four programmes. Table 4.228 shows budget execution by programmes and sub-programmes under the State Department for Children Welfare Services in the first nine months of FY 2025/26.

Table 4.228: Programme and Sub-Programme Performance of the State Department for Children Services

Programmes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Social Protection and Children's Services	Social Welfare and Vocational Rehabilitation	-	233.77	**233.77**	-	28.28	**28.28**	12
	Community Mobilisation and Development	-	10.23	**10.23**	-	-	-	-
	Child Community Support Services	2,133.91	-	**2,133.91**	1,030.35	-	**1,030.35**	48
	Child Rehabilitation and Custody	472.16	-	**472.16**	135.82	-	**135.82**	29
National Social Safety Net	Social Assistance to Vulnerable Groups	2,606.07	244.00	**2,850.07**	1,166.18	28.28	**1,194.46**	42
General Administration, Planning and Support Services	Administrative Support Services	9,310.74	-	**9,310.74**	9,238.18	-	**9,238.18**	99
	Total	12,074.08	244.00	12,318.08	10,462.48	28.28	10,490.76	85

***Source**: The State Department for Children Services*

Overall absorption under Social Protection and Children's Services stood at 85 per cent, driven by strong performance in Administration (99 per cent). The Child Rehabilitation (29 per cent) and Social Welfare (12 per cent) sub-programmes, with low budget absorption, are attributed to delays in the procurement process for development projects, with contracts awarded and signed in quarter three. However, the contractors are on site, and the funds for the same have been committed.

4.11.5.3 Non-financial Performance by the State Department for Children Services

The achievements against the State Department for Children Services' Key Performance Indicators in the first nine months of FY 2025/26 are presented in Table 4.229.

Table 4.229: Non-Financial Performance by the State Department for Children Services

Programme	Sub- Programme	Key Output	Key Performance Indicator	Annual Target	Achieved as of 31st March 2026	Variance
Social Development and Children Services	Child Community Support Services	Legislative frameworks to support child welfare strengthened	Number of Regulations developed to implement the Children Act 2022	4	-	(4)
			Number of regions reached through dissemination of the National Care Reform Strategy M&E Framework	3	6	3
		Children Services	No. of Child Protection Volunteers (CPVs) appointed and trained	300	184	(116)
	Social Welfare and Vocational Rehabilitation	Positive parenting promotion services	No. of facilitators trained on positive parenting	250	25	(225)
		Positive parenting promotion services	Number of people sensitised on positive parenting	7,500	15,802	8,302
	Child Community Support Services	Children Services	% of field stations provided with AIEs for Children support services	100	100	-
Child Rehabilitation and Custody	Community Mobilisation and Development	Number of Orphan Vulnerable Children (OVCs) supported with Presidential Bursary	Number of OVCs receiving Presidential Bursary	22,300	16,100	(6,200)
National Safety Net	Social Assistance to Vulnerable Children and Families	Children Services	Number of street persons reintegrated into families and the community	5,000.00	2,887.00	(2,113.00)
			No. of children rescued, placed at statutory and charitable children's institutions, supported with basic needs, tracing and reintegrated into families	11,000	2,950.00	(8,050.00)
			Number of street persons provided with psychosocial support	5,500	4,297.00	(1,203.00)

***Source**: The State Department for Children Services*

Performance was mixed under Social Development and Children Services. Positive parenting sensitisation (15,802 against 7,500) and regions reached through dissemination of the National Care Reform Strategy M&E Framework (6 against 3) exceeded targets, and AIE provision was fully achieved (100 per cent). However, no regulations have been developed against a target of 4. The high number of regions reached through dissemination of child participation guidelines was due to the online dissemination of the Kenya Children's Assembly (KCA) guidelines. Further, the number of people sensitised to positive parenting increased as a result of training supported by partners. In contrast, the number of regulations developed was low, as only 3 regulations have been developed and are in the draft stage (Remand Homes, Rehabilitation and Child Work), while the number of children rescued (2,950 against 11,000) reflects that rescue is a continuous process.

4.11.6 The State Department for Culture and Heritage

The Department mandates include National Heritage Policy and Management, Culture Policy management, policy on Kenya's Heroes and Heroines, Language Management Policy, National Archives/Public Records Management, management of National Museums and Monuments, and Historical Sites Management.

4.11.6.1 Budget Performance by the State Department for Culture and Heritage

The budget allocation to the State Department for Culture and Heritage in FY 2025/26 amounted to Kshs.3.59 billion, compared to Kshs.3.30 billion allocated in FY 2024/25.

4.11.6.2 State Department for Culture and Heritage Programmes and Sub-Programme Performance

The budget allocation was to fund five programmes. Table 4.230 shows budget execution by programmes and sub-programmes under the State Department for Culture, the Arts and Heritage in the first nine months of FY 2025/26.

Table 4.230: The State Department for Culture and Heritage Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Culture	Conservation of Heritage	1,353.73	81.00	**1,434.73**	1,029.50	10.00	**1,039.50**	72
	Development and Promotion of Culture	224.51	50.00	274.51	426.38	-	426.38	155
	Cultural Product Diversification	64.12	-	**64.12**	34.48	-	**34.48**	54
The ARTs	Performing Arts	164.80	290.00	**454.80**	89.95	10.00	**99.95**	22
	Promotion of Kenyan Music and Dance	89.19	210.00	**299.19**	51.41	-	**51.41**	17
Library Services	Library Services	467.78	145.00	**612.78**	300.36	-	**300.36**	49
Public Records and Archives Management	Archives and Documentation	110.92	36.98	**147.90**	69.71	-	**69.71**	47
	Records Management	13.24	-	**13.24**	9.02	-	**9.02**	68
General Administration, Planning, and Support	General Administration Planning and Support Services	136.30	-	**136.30**	95.28	-	**95.28**	70
Lottery Control and Policy	Lottery Control and Policy	148.00	-	**148.00**	111.00	-	**111.00**	75
	Total	**2,772.60**	**812.98**	**3,585.58**	**2,217.10**	**20.00**	**2,237.10**	**62**

***Source**: The State Department for Culture, the Arts and Heritage*

Overall absorption in the Culture and Arts programme stood at 62 per cent. Strong performance was recorded in the Development and Promotion of Culture (155 per cent), attributed to expenditure incurred under Article 223 of the Constitution to support cultural festivals. However, the Arts recorded low performance with Performing Arts at 22 per cent and Music and Dance at 17 per cent, attributed to the E-GP implementation challenges.

4.11.6.3 Non-financial Performance by the State Department for Culture and Heritage

Table 4.231 presents some of the Key Performance Indicators for the State Department for Culture, the Arts and Heritage in the first nine months of FY 2025/26.

Table 4.231: The State Department for Culture and Heritage Programme and Sub-Programme Performance

Programme	Sub-Programme	Key Outputs	Key Performance Indicators	Annual Target 2025/26	Achieved as of 31st March, 2026	Variance
Culture/ Heritage	Conservation of Heritage	Heritage Preservation Services	Number of heritage collections standardised and digitised for user needs	60,000	80,658	20,658
			Number of scientific research papers published	100	90	(10)
Performing Arts	Promotion of Kenyan Music and Dance	Heritage Preservation Services	Number of musicians accessing the Permanent Presidential Music Commission studio and rehearsal space	400	742	342
	Performing Arts	Arts Development Services	Number of artists trained and nurtured	100	-	(100)
		Heritage Preservation Services	Number of Creatives trained in Performing Arts	600	643	43
Public Records Management	Records Management	Archives and record services	Number of records digitised in the Records Management Unit	10,000	2,500	(7,500)
	Archives and Documentation	Archival and record services	Number of records microfilmed and digitised	60,000	70,903	10,903

Source: *State Department for Culture and Heritage*

An analysis of programmes and sub-programmes performance for the State Department for Culture and Heritage revealed the Department did not achieve any key outputs under the Arts Development Services in the first nine months of FY2025/26 as the activities have been planned for Quarter 4 while the number of records digitised in the records management unit has a variance of 7,500 against an annual target of 10,000 since the server experienced some hitches while number of artists trained and nurtured is planned for quarter 4 while the exceeded targets were as a result of efficiency.

4.11.6.4 Project Implementation for the State Department for Culture and Heritage

Table 4.232 summarises some of the ongoing projects undertaken by the State Department for Culture, Arts and Heritage.

Table 4.232: State Department for Culture and Heritage Projects Implementation Status

Project Name	Project commence date	Expected Project End Date	Source of Funds	Value of the Project (Kshs. Million)	Funding in the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative Expenditure as of 31st March 2026 (Kshs. Million)	Percentage of Completion
Refurbishment of archives offices	04/07/2023	30th June 2026	GoK	120.60	-	-	56.62	55.00
Professional and Scientific Training for the Development of Cultural Tourism	FY 2024/25	FY 2026/27	GoK	30	5	7.37	7.93	26
Marachi Cultural Centre	01/7/ 2022	01/06/2026	GoK	72.5	-	-	22.50	31
Wundanyi Youth Resource	07 /1/2023	30/6/2027	GoK	141	-	-	84	60

Source: *The State Department for Culture and Heritage*

Project performance shows moderate progress across cultural and youth infrastructure. Refurbishment of the archives offices is 55 per cent complete, while the Wundanyi Youth Resource Centre stands at 60 per cent. Marachi Cultural Centre is at 31 per cent, and Professional and Scientific Training for Cultural Tourism recorded 26 per cent, reflecting overall slow implementation in most projects, largely attributed to E-GPs implementation challenges and lack of funding in FY 2023/24 and FY 2024/25, which is affecting the expected completion date in the case of Marachi Cultural Centre.

4.11.7 The State Department for Labour and Skills Development

The mandate of the Department includes National Labour and Employment Policy Management; Labour and Social Protection Policy and Programme Implementation; Industrial Training; National Labour Productivity and Competitiveness; Labour market, research and analysis; Child Labour Policy and Regulations Management; Develop and maintain Database on Employment Creation; Workplace Inspection; Workman's Compensation Policy; Promotion of Occupational Health and Safety at Work; Industrial Relations Management and other labour management policies.

4.11.7.1 Budget Performance by the State Department for Labour and Skills Development

The budget allocation to the State Department for Labour and Skills Development in FY 2025/26 amounted to Kshs.5.06 billion, compared to Kshs.5.23 billion allocated in FY 2024/25.

4.11.7.2 State Department for Labour and Skills Development Programmes and Sub-Programme Performance

The budget allocation was to fund three programmes. Table 4.233 shows budget execution by programmes and sub-programmes under the State Department for Labour and Skills Development in the first nine months of FY 2025/26.

Table 4.233: The State Department for Labour and Skills Development Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Promotion of the Best Labour Practice	Promotion for Harmonious Industrial Relations	502.59	6.44	**509.03**	246.38	0.60	**246.98**	49
	Regulation of Trade Unions	21.52	-	**21.52**	14.13	-	**14.13**	66
	Provision of Occupational Safety and Health	324.48	55.20	**379.68**	255.74	30.00	**285.74**	75
	Employment Promotion Services	326.14	150.00	**476.14**	244.61	149.96	**394.56**	83
Manpower Development, Employment and Productivity Management	Human Resource Planning and Development	82.41	167.00	**249.41**	61.72	92.46	**154.18**	62
	Industrial Skills Development	2,472.00	389.96	**2,861.96**	1,947.32	388.95	**2,336.27**	82
	Productivity Promotion, Measurement and Improvement	66.72	-	**66.72**	57.17	-	**57.17**	86
	Management of Skills and Post-Training	24.38	-	**24.38**	17.47	-	**17.47**	72
General Administration Planning and Support Services	Policy, Planning, and General Administrative Services	474.95	-	**474.95**	397.39	-	**397.39**	84
	Total	4,295.21	768.60	5,063.81	3,241.93	661.96	3,903.89	77

***Source**: State Department for Labour and Skills Development*

Overall absorption under Labour and Skills Development stood at 77 per cent, which is within the target of 75 per cent for the period under review. However, the Promotion for Harmonious Industrial Relations was far below target, recording 49 per cent absorption of the budget attributable to unrealised Appropriation in Aid.

4.11.7.3 Non-financial Performance by the State Department for Labour and Skills Development

Table 4.234 presents Key Performance Indicators for the State Department for Labour and Skills Development in the first nine months of FY 2025/26.

Table 4.234: Non-Financial Performance by the State Department for Labour and Skills Development

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target (s)	Achieved as of 31st March 2026	Variance
Labour, Employment and Safety Services	Promotion of harmonious industrial relations	Labour Disputes Services	Percentage of resolved disputes- foreign	80	-	(80)
			Number of foreign contracts attested for renewal or extension	75,000	74,584	(416)
	Regulation of Trade Unions	Trade Unions Regulatory Services	Number of trade unions' books of accounts inspected	520	375	(145)
Manpower Development, Industrial Skills and Productivity Management	Industrial Skills Development	Industrial Training Services	Number of Persons assessed and certified under the Recognition of Prior Learning	15,000	29,070	14,070
	Productivity Promotion, Measurement & improvement	Productivity Improvement Services	Number of public officers trained on productivity measurement	5,000	6,321	1,321

Source: *State Department for Labour and Skills Development*

Analysis of some of the identified Key Performance Indicators demonstrates that the State Department for Labour and Skills Development performed exceptionally well, save for the sub-programme "Promotion of harmonious industrial relations" on the percentage of resolved disputes, signalling there might have been no disputes to be resolved as at the end of the first 9 months.

4.11.7.4 Project Implementation for the State Department for Labour and Skills Development

Table 4.235 summarises some projects undertaken by the State Department for Labour and Skills Development.

Table 4.235: State Department for Labour and Skills Development Projects Implementation

Project Name	Project Commence Date	Expected Project End Date	Source of Funds	Estimated value of the Project (Kshs.) Million	Funding in the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Million)	Cumulative Project Expenditure as of 31st March 2026 (Kshs. Million)	Percentage of Completion
Construction of National Occupational Safety and Health Institute (Phase 1)	15/3/2010	30/6/2026	GoK	833.13	45	70.99	683.23	82
Construction of the National Employment Promotion Centre (Kabete) (BETA)	10 /3/2015	30/6/2025	GoK	1,050.73	150	150.00	646.94	47
Construction of Meru County Labour Offices	15/5/2012	30/6/2026	GoK	30.50	6.44	0.6	24.66	80.85

Project Name	Project Commence Date	Expected Project End Date	Source of Funds	Estimated value of the Project (Kshs.) Million	Funding in the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Million)	Cumulative Project Expenditure as of 31st March 2026 (Kshs. Million)	Percentage of Completion
ERP System Upgrade and Human Capital Transformation	20/6/2024	30/6/2028	GoK	1,619.76	-	-	500	31
National Youth Opportunities Towards Advancement (NYOTA) Projects	01/10/2023	30/9/2029	GOK/ WORLD BANK	5,100	-	238.84	729.78	13

Source: *The State Department for Labour and Skills Development*

The National Occupational Safety and Health Institute is 82 per cent complete, while the Meru Labour Offices are 81 per cent complete. The National Employment Promotion Centre is at 47 per cent completion, with a time overrun, and the expected date of completion is 30th June 2025. This is attributable to the delay in funding of the project.

4.11.8 The State Department for Social Protection and Senior Citizen Affairs

The State Department for Social Protection and Senior Citizen Affairs promotes Policies on Social Protection, Senior Citizens, Vocational Training and Rehabilitation of Persons with Disabilities, National Volunteerism, Programmes for Persons with Disabilities and Policy and Programmes for Older Persons. It is also mandated in the Management of Statutory Children's Institutions, Community Development, Community Mobilization, Registration of Self-Help groups; Protection and Advocacy of Needs of Persons with Disabilities, Social Assistance Programmes, Family Protection Policy, Rehabilitation of Street Families, Policies on Children and Social Development, Counter Trafficking in Persons, Children Welfare and Penal Protection, and Support for Matrimonial and Succession Laws and Policies.

4.11.8.1 Budget Performance by the State Department for Social Protection and Senior Citizens Affairs

The budget allocation to the State Department for Social Protection and Senior Citizen Affairs in FY 2025/26 amounts to Kshs. 29.32 billion, compared to Kshs. 47.79 billion allocated in FY 2024/25. This is attributed to the creation of the State Department for Children Services, previously a Programme under the State Department for Social Protection and Senior Citizens Affairs.

4.11.8.2 State Department for Social Protection and Senior Citizens Affairs Programmes and Sub-Programme Performance

The budgetary allocation was to fund three programmes. Table 4.236 shows budget execution by programmes and sub-programmes under the State Department for Social Protection and Senior Citizen Affairs in the first nine months of FY 2025/26.

Table 4.236: The State Department for Social Protection and Senior Citizens Affairs Programme and Sub-Programme Performance

Programmes	Sub-Programmes	Original Estimates (Kshs. Million)			Expenditure (Kshs. Million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Social Protection and Children Services	Social Welfare and Vocational Rehabilitation	878.76	29.00	**907.76**	669.72	-	**669.72**	74
	Community Mobilisation and Development	746.70	10.00	**756.70**	672.41	-	**672.41**	89
National Safety Net	National Safety Net	27,147.46	148.13	**27,295.59**	28,470.21	124.49	**28,594.70**	105
General Administration, Planning and Support Services	General Administration and Support Services	359.97	-	**359.97**	290.76	-	**290.76**	81
Total		**29,132.89**	**187.13**	**29,320.02**	**30,103.10**	**174.90**	**30,279.10**	**103**

***Source**: The State Department for Social Protection and Senior Citizen Affairs*

Overall absorption under Social Protection and Senior Citizens Affairs stood at 103 per cent, indicating over-expenditure. The National Safety Net recorded the highest absorption at 105 per cent, attributed to government expenditure under Article 223 of the Constitution to pay for the Social Health Insurance Fund for Indigent households.

4.11.8.3 Non-financial Performance by the State Department for Social Protection and Senior Citizens Affairs

Table 4.237 presents Key Performance Indicators for the State Department for Social Protection and Senior Citizens Affairs in the first nine months of FY 2025/26.

Table 4.237: Non-Financial Performance by the State Department for Social Protection and Senior Citizens Affairs

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target (s)	Achieved as of 31st March 2026	Variance
Social Development and disability inclusion	Community Mobilisation and Development	Community Groups (SHGs, CBOs) registered, trained & linked to Micro Financial Institutions	Number of community groups registered and trained	60,000	72,819	12,819
			Number of community groups trained	30,000	36,065	6,065
Social Welfare Vocational Rehabilitation	Disability Inclusion	Disability rights mainstreamed in social and economic development	Number of persons with disabilities registered	100,000	78,616	(21,384)

Programme	Sub-Programmes	Key Output	Key Performance Indicator	Annual Target (s)	Achieved as of 31st March 2026	Variance
National Safety Net	Social Assistance Vulnerable Groups	Households with vulnerable persons supported	Number of older persons supported with cash transfers	1,045,388	1,149,270	103,882
			Number of households with PWSDs supported with cash	65,281	63,958	(1,323)
General Administration and Support Services	Planning and General Administration Services	Supported Management Information System	Number of functional Management Information Systems supported	5	3	(2)
		Compliance with the Public Finance Management Act, 2012, and subsequent regulations	Quarterly and annual audit report	5	3	(2)

Source: *State Department for Social Protection and Senior Citizen Affairs*

A review of some key performance indicators shows that the State Department was on target and exceeded some of them. These included community group registration and training, as well as the number of older persons supported with cash transfers. This was attributable to the AIA collection of Kshs.105,429,800. Progress is ongoing, and the target for the number of older persons supported with cash transfers has been exceeded, as the numbers are as per the March 2026 payroll, and the annual target was based on the allocation for this FY. There were beneficiaries already on the payroll who had not been catered for in this allocation.

4.11.8.4 Project Implementation for the State Department for Social Protection and Senior Citizen Affairs

Table 4.238 summarises some of the ongoing projects under the State Department for Social Protection and Senior Citizen Affairs.

Table 4.238: State Department for Social Protection and Senior Citizen Affairs Project Implementation Status

Project Name	Project Commencement Date	Expected Project End Date	Source of Funds	Estimated Value of the Project (Kshs. Million)	Total funding in the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative project expenditure as of 31st March, 2026 (Kshs. Million)	Percentage of Completion
Educational Equipment for Vocation Rehabilitation Centres 12 (VRCs)	01/07/12	30/06/2030	GOK	1,200.00	14	14	168.30	17
Renovation and Refurbishment of Vocational Rehabilitation Centre (VRCs)	01/07/12	06/30/2028	GOK	350.00	15	15	125.30	39

Project Name	Project Commencement Date	Expected Project End Date	Source of Funds	Estimated Value of the Project (Kshs. Million)	Total funding in the first nine months of FY 2025/26 (Kshs. Million)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative project expenditure as of 31st March, 2026 (Kshs. Million)	Percentage of Completion
Upgrading of Community Capacity Support Centres in Kirinyaga & Kilifi	6/14/2021	06/30/2028	GOK	125.93	10	10	55.30	40
Kenya Social and Economic Inclusion Project Phase 2	1/10/2025	30/06/2030	GOK/ Donor	17,000.00	148.12	123.49	348.90	-

Source: *The State Department for Social Protection and Senior Citizen Affairs*

The project implementation status during the first half of FY 2025/26 reflected minimal financial activity. The State Department attributes primarily to increasing fiscal pressure and transition challenges associated with the e-GP System, which hindered the effective execution of planned projects.

4.11.9 The State Department for Gender and Affirmative Action

The State Department for Gender and Affirmative Action promotes Gender Policy Management, Special Programmes for Women Empowerment, Gender Mainstreaming in MDAs, Community Mobilisation on Gender issues, Domestication of International Treaties/Conventions on Gender Policy and Programmes on Gender Violence, Affirmative Action Policy; Promote Equity; Undertake a national survey on special needs; Mainstreaming affirmative action in MDAs and to Ensure compliance to affirmative action principles as envisaged in the Constitution.

4.11.9.1 Budget Performance by the State Department for Gender and Affirmative Action

The budget allocation to the State Department for Gender and Affirmative Action in FY 2025/26 amounts to Kshs.6.34 billion, compared to Kshs.4.82 billion allocated in FY 2024/25.

4.11.9.2 Programmes and Sub-Programme Performance for the State Department for Gender and Affirmative Action

The budget allocation was to fund three programmes. Table 4.239 shows budget execution by programmes and sub-programmes under the State Department for Gender and Affirmative Action in the first nine months of FY 2025/26.

Table 4.239: Programme and Sub-Programme Performance for the State Department for Gender and Affirmative Action

Programmes	Sub-Programmes	Original Estimates (Kshs. million)			Expenditure (Kshs. million)			Absorption Rate (%)
		Recurrent	Development	Total	Recurrent	Development	Total	
Community Development	Affirmative Action	940.81	4,000.00	**4,940.81**	470.41	4,000.00	**4,470.41**	90

Programmes	Sub-Programmes	Original Estimates (Kshs. million)			Expenditure (Kshs. million)			Absorption Rate (%)
Gender Empowerment	Gender and Social-Economic Empowerment	352.77	-	**352.77**	163.33	-	**163.33**	46
	Gender Mainstreaming	480.19	328.95	**809.14**	252.08	58.08	**310.15**	38
General Administration and Support Services	General Administration and Support Services	241.38	-	**241.38**	232.60	-	**232.60**	96
	Total	2,015.15	4,328.95	6,344.10	1,118.41	4,058.08	5,176.48	82

***Source**: The State Department for Gender and Affirmative Action*

Overall absorption under the State Department for Gender and Affirmative Action stood at 82 per cent. Affirmative Action performed strongly at 90 per cent, while General Administration was also high at 96 per cent. The Gender and Social-Economic Empowerment sub-programme recorded moderate absorption at 46 per cent. Gender Mainstreaming was low at 38 per cent due to non-remittance of donor funding of Kshs.200 million. As such, it depended solely on counterpart funding from the National Government.

4.11.9.3 Non-financial Performance by the State Department for Gender and Affirmative Action

The achievements against the State Department's Key Performance Indicators for Gender and Affirmative Action in the first nine months of FY 2025/26 are presented in Table 4.240.

Table 4.240: Non-Financial Performance by the State Department for Gender and Affirmative Action

Programme	Key Output	Key Performance Indicator	Annual Target(s)	Achieved as of 31st March 2026	Variance
General Administration, Planning and Support Services	Planning Services	Number of quarterly M&E reports	4	3	(1)
	Human resource services	Number of staff trained on promotional courses	50	23	(27)
Gender Empowerment	Anti-FGM awareness	Number of persons capacity built on the effects of FGM and the legal framework	10,000	3,000	(7,000)
	Gender Mainstreaming Services	Number of people capacity built on gender mainstreaming	32,000	10,400	(21,600)
	Number of public participants engaged in the development of normative frameworks (Affirmative Action Policy, NPGAD* Review, Gender Bill)	Number of public participants engaged in the development of normative frameworks (Affirmative Action Policy, NPGAD Review, Gender Bill)	100	150	50
Community Development	Affirmative Action Services	Number of students supported with bursaries and scholarships	53,000	35,210.00	(17,790)

***Source**: The State Department for Gender and Affirmative Action*

NPGAD - National Policy on Gender and Development*

Performance was mixed. Planning reports (3 against 4) and staff training (23 against 50) were below target. Anti-FGM awareness (3,000 against 10,000) and gender mainstreaming (10,400 against 32,000) also underperformed. However, public participation in policy development exceeded the target (150 against 100). Under Community Development, bursary support reached 35,210 beneficiaries against a target of 53,000.

4.11.9.4 Project Implementation for the State Department for Gender and Affirmative Action

Table 4.241 summarises the projects undertaken by the State Department for Gender and Affirmative Action.

Table 4.241: State Department for Gender and Affirmative Action Project Implementation Status

Project Name	Project Commencement Date	Expected Project End Date	Source of Funds	Estimated Value of the Project (Kshs. Mn)	Funding in the first nine months of FY 2025/26 (Kshs. Mn)	Expenditure in the first nine months of FY 2025/26 (Kshs. Million)	Cumulative project expenditure as of 31st March 2026 (Kshs. Mn)	Percentage of Completion
Affirmative Action Social Development Fund	01st July 2015	Continuous	GoK	37,704.05	4,000.00	4,000.00	27,204.50	72
Construction of a Safe Home for victims of defilement/ Rape in Kajulu	01st July 2024	6/30/2028	GoK	50.00	5.00	-	-	-
Strengthening, Prevention and Response to GBV	01st July 2021	Continuous	GoK and Donor	980.50	564.76	46.73	611.49	80
GoK/UNFPA 10th Country Program	01st July 2023	30th June 2026	GoK and Donor	109.70	55.98	11.34	67.32	61

Source: *The State Department for Gender and Affirmative Action*

Project implementation shows strong progress, with the Affirmative Action Social Development Fund at a 72 per cent level of completion and cumulative expenditure of Kshs. 27,204.50 million. The GBV Strengthening and Response project recorded 80 per cent completion level largely supported by donor AIA received by the state department. The Safe Home for victims of defilement/rape in Kajulu is at an early stage, with no expenditure recorded in the reporting period.

5. KEY ISSUES AND RECOMMENDATIONS

In the first nine months of FY 2025/26, the Controller of Budget identified issues that impacted budget implementation and recommended how to address them. These issues included delays in the procurement of goods and services, Delay in the completion of Multi-year Projects, Accumulation of Trade Payables (Pending Bills), and an increase in the use of supplementary budget under Article 223 of the Constitution, as discussed below.

5.1. Use of Electronic Government Procurement System (E-GPs) for the Procurement of Goods and Services, Contracts by Ministries, Departments and Agencies

Observation: A review of key performance indicators from financial and non-financial reports submitted to the Office by MDAs as at 31st March 2026 indicates that some budgeted activities were lagging. This is due to delays in procuring goods and services and contract execution at the beginning of FY 2025/26. This was attributed to the Government directive on the use of the Electronic Government Procurement System (E-GPs), effective 1st July 2025. While the e-GP system is intended to streamline the government's procurement process, it has posed some challenges that must be addressed to ensure seamless operation.

Some of the challenges identified by MDAs include inadequate technical capacity and a steep learning curve for users, both Ministries, Departments and Agencies staff and suppliers. Further, the system has not yet been integrated with the Financial Management Information System (IFMIS). For example, once a Local Purchase Order has been created, the e-GP system does not commit funds because it is not integrated with IFMIS. Additionally, users have indicated delays in effecting approvals at various stages of the procurement workflow within the e-GP system, low supplier responsiveness to published tenders and quotations on the platform, and intermittent network and system performance challenges affecting accessibility and smooth transaction processing. There are also instances of delay in solving technical challenges when reported.

Recommendation: *The Controller of Budget recommends targeted training for officers on the opening of quotations/tenders, evaluation, contract preparation, and receipt of goods and services. Continued supplier sensitisation and support will improve participation and responsiveness. Additionally, training should also focus on change management to curb resistance from the key stakeholders.*

The National Treasury should offer continuous technical support to ensure the full implementation of the system. This will enhance procurement efficiency, enabling the timely implementation of planned activities.

5.2. Delays in completion of multi-year projects

Observation: Reviews of MDAs projects' performance indicated general delays in project implementation, which affected the projects' completion rates. For example, the development of primary schools infrastructure that commenced in July 2010 and secondary schools infrastructure that began in July 2012 by the State Department for Basic Education recorded dismal completion rates of 27 per cent and 33 per cent, respectively as at the end of the reporting period. Besides, the construction of Kipsaraman -Kinyach- Arror Road did not record any progress despite commencing on 12th June 2024. Construction of Chobe - Kambi George- Weru - Matundura & Muti-ini – Thindi road - Phase 2 (5 per cent complete), was at the verge of overstretching its planned completion date of June 2026. Further, the construction

of four (4) County headquarters implemented by the State Department for Public Works overshot their completion dates. The Counties included Isiolo (completion date 15th January 2023), Tana River (completion date of 15th December 2023), Nyandarua (completion date of 15th March 2025), and Lamu (completion date of 30th June 2024).

Recommendation: *MDAs should prioritize the implementation of ongoing projects by freezing the commencement of new projects and taking necessary measures to address project challenges, with a view to fast-tracking the completion of all the affected multi-year projects.*

5.3. Accumulation of Trade Payables/Pending Bills

Observation: Trade Payables/Pending bills for the National Government stock stood at Kshs.465.87 billion as of 31st March 2026. This comprised of Kshs.194.71 billion for development and Kshs.271.16 billion for recurrent expenditure due from Ministries, Departments and Agencies and Semi-Autonomous Government Agencies. Notably, pending bills for statutory deductions, which are mandatory obligations for Semi-Autonomous Government Agencies, do not conform to best accounting practices. Some of the deductions include Personal Emoluments Arrears Kshs.40.21 billion, National Hospital Insurance Fund Kshs.39.64 billion, Pay As You Earn Kshs. 26.50 billion and Unremitted SACCO deductions Kshs. 9.22 billion.

Recommendation: *The Controller of Budget appreciates the steps taken by the government in verifying the pending bills. However, the Controller recommends paying the verified pending bills on a First-in, First-out basis to unlock funds into the economy and budget for them during the annual and medium-term budget cycle, as guided by the National Treasury. Accounting Officers should ensure the timely payment of statutory deductions, as failure to do so is likely to affect staff welfare and morale. Also, payments for development projects will strengthen businesses' liquidity and increase government tax revenue.*

5.4. Frequent Use of Article 223 of the Constitution to Access Exchequer Issues

Observation: In the first nine months of FY 2025/26, the Controller of Budget has noted a surge in requests to release exchequer under Article 223 of the Constitution. A total of Kshs.276.99 billion was approved by the Cabinet Secretary, National Treasury, comprising Kshs. 66.77 billion and Kshs.209.99 billion for development and recurrent expenditure, respectively, which was within the 10 per cent threshold of the sum appropriated by Parliament for FY 2025/26. This was an increase compared to Kshs.48.88 billion approved in the first nine months of FY 2024/25 (Kshs.30.84 billion for recurrent and Kshs.18.04 billion for development expenditure).

Of the amount approved and requisitioned, the Controller of Budget approved Kshs.206.81 billion, comprising Kshs.19.47 billion and Kshs.187.34 billion for development and recurrent expenditure, respectively, compared to Kshs.42.22 billion (Kshs.29.42 billion for recurrent and Kshs.12.80 billion for development) authorised in a similar period FY 2024/25. Notably, 77 per cent of the total recurrent exchequer issues was towards public debt for settlement of international sovereign bonds amounting to Kshs.144.40 billion.

Legal Basis: Article 223 of the Constitution of Kenya provides for Supplementary appropriation for the national government to spend money that has not been appropriated if the amount appropriated for any purpose under the Appropriation Act is insufficient or a need has arisen for expenditure for a purpose for which no amount has been appropriated by that Act, or money has been withdrawn from the Contingencies Fund. The approval of Parliament for any spending under this Article shall be sought within two months after the first withdrawal of the money, subject to clause (3). Clause 5 specifies that in any particular financial year, the national government may not spend under this Article more than ten per cent of the sum appropriated by Parliament for that financial year unless, in exceptional circumstances, Parliament has approved a higher percentage.

The Controller of Budget observed that some of the approvals under Article 223 of the Constitution were routine in nature, intended to support day-to-day office operations. This resulted in seeking clarifications from the accounting officers as to whether they comply with the criteria set in Paragraph 40 (3) and (4) of the Public Finance Management (National Government) Regulations 2015 on the purpose for which approval is sought for a supplementary budget was foreseeable and whether known during the formulation of the FY 2025/26 Budget Estimates.

Recommendation: *The Controller of Budget recommends that requisitions under Article 223 of the Constitution should be applied strictly in line with the requirements on use of Article 223, which are unforeseen and of an emergent nature. In addition, the Controller of Budget recommends a review of the legislative framework governing the criteria for funding under Article 223 of the Constitution, as well as the mechanisms for controls to ensure fiscal integrity and safeguard budget transparency.*

6. EMERGING ISSUES

6.1. Introduction

The management of public debt remains one of the most critical fiscal policy challenges facing Kenya's economy. In recent years, rising debt levels, increasing debt-servicing obligations, exchange rate volatility, and constrained fiscal space have heightened concerns about debt sustainability and refinancing risks. As of March 2026, Kenya's public debt stock had risen significantly, with external debt continuing to expose the country to foreign-exchange and global interest-rate risks.

In response to these challenges, the Government has increasingly adopted liability management strategies to ease debt servicing pressures and improve the debt maturity profile. One such strategy is the repurchase of International Sovereign Bonds (Eurobond buybacks), where existing debt instruments are retired before maturity and replaced with new debt issued under revised terms.

6.2. Public Debt Stock

According to the data from the National Treasury, the total public debt was Kshs.12,822.10 billion (69.9 per cent of Gross Domestic Product (GDP) as at March 2026, an increase of Kshs.1,022.44 billion from Kshs.11,799.66 billion recorded in June 2025. The debt stock comprises domestic debt of Kshs.7,138.88 billion (38.9 per cent of GDP) and external debt of Kshs. 5,683.22 billion (31 per cent of GDP), with the domestic-to-external debt stock at 56 per cent to 44 per cent, respectively. The high debt-to-GDP ratio is likely to persist due to the high current fiscal deficit of 6.4 per cent. According to the International Monetary Fund (IMF), the debt-to-GDP ratio is projected to rise further to 71.6 per cent in 2026 and 72.4 per cent in 2027, approaching the 2023 peak of 73.4 per cent.

The growth in public debt has been largely driven by additional domestic borrowing. In the first nine months of FY 2025/26, external loan disbursements amounted to Kshs.597.91 billion. International Sovereign Bonds accounted for the largest share of disbursements at Kshs.485.63 billion, representing 81.2 per cent, followed by multilateral loans at Kshs.81.55 billion, 13.6 per cent, and bilateral loans at Kshs.26.01 billion 4.3 per cent. Further, Domestic borrowing continued to rise, with Treasury Bonds increasing by Kshs.688.21 billion from Kshs.5.11 trillion as at 30th June 2025 to Kshs.5.80 trillion as at 31st March 2026, while Treasury Bills increased by Kshs.155.52 billion from Kshs.1.04 trillion to Kshs.1.19 trillion over the same period.

The high borrowing from the domestic market is in line with the 2025 Medium-Term Debt Strategy (MTDS), which aims to manage the high cost of external debt service associated with fluctuations in the foreign exchange rate.

6.3. Debt Servicing

The total debt service for the period ending 30th March 2026 was Kshs.1,352.06 billion comprising Kshs.588.85 billion for external debt service and Kshs.763.21 billion towards domestic debt service. External debt expenditure comprises the principal of Kshs.419.69 billion, interest Kshs.166.60 billion, Kshs.1.01 billion and Kshs.2.55 billion penalties and other charges. There is a need for the Government to strengthen debt management practices to minimise commitment fees, penalties, and other incidental borrowing costs, as such charges do not directly contribute to the productive utilisation of borrowed funds. A review of the currency composition of external debt shows that 52 per cent was denominated

in US dollars, while the remaining 48 per cent was denominated in other currencies.

This exposes the country to significant exchange rate risks, as fluctuations in the Kenya shilling against major currencies such as the US dollar directly affect the valuation of external debt and the cost of debt servicing. In response to the rising external debt servicing burden, the Government has implemented various liability management strategies, including the repurchase of bonds issued in the international debt market, to reduce refinancing risks and improve the debt maturity profile.

6.4. International Sovereign Bond Buybacks

Bond buybacks are a relatively new but increasingly important tool in Kenya's debt management strategy. At their core, buybacks involve the government repurchasing outstanding bonds from investors before the scheduled maturity date. This can apply to both domestic Treasury bonds and international sovereign bonds. The main goal is not necessarily to reduce the total debt stock, but to reshape repayment schedules, ease refinancing pressures, and reassure investors of Kenya's fiscal stability. From March 2025 to March 2026, the government repurchased three Euro bonds with a buyback value of Kshs.78.32 billion, Kshs.86.29 billion and Kshs.58.13 billion offered in March 2025, October 2025, and February 2026, respectively, reducing the cost of external debt service in light of declining interest rates in international bond markets, a decision that is in line with the country's borrowing policy.

According to the National Treasury, the stock of International Sovereign Bonds increased from Kshs.1,022.74 billion at the beginning of FY 2025/26 to Kshs.1,379.82 billion at the end of March 2026, an increase of Kshs.357.08 billion. Details on the buyback value, premium costs, accrued interest rates, and the total cost for the three Euro Bonds repurchased by the government from international creditors are shown in Table 6.242.

Table 6.242: Summary of Euro Bonds Repurchased by the Government

Date	Value of Buyback (Kshs.)	Premium (Kshs)	Accrued Interest (Kshs.)	Total Cash Settlement (Kshs.)
10/03/2025	76,710,377,700.00	-	1,606,900,680.00	78,317,281,812.00
13/10/2025	85,524,599,724.87	-	763,653,431.77	86,288,253,156.64
27/02/2026	54,411,374,000.00	2,755,484,130.00	962,271,321.91	58,129,129,451.91
Total	**219,401,835,554.87**	**2,755,484,130.00**	**3,332,825,433.68**	**222,734,664,420.55**

Source: *National Treasury*

As illustrated in Table 6.1, the Euro bond buybacks cost Kshs.6.1 billion (Premium paid and accrued interest). Despite the benefits, Kenya's foreign bond buybacks provide short-term relief by reducing refinancing risks and extending maturities. However, they come with high upfront costs, often financed by new debt, raising long-term sustainability concerns. The buybacks were funded through the issuance of new Kshs.195.5 billion Eurobonds in 7-year and 12-year tranches of blended yield at 8.7 per cent. This essentially implies that Kenya swapped the old debt for the new rather than reducing the overall debt stock. In assessing foreign exposure, large buybacks generally require substantial foreign currency reserves, which are likely to strain Kenya's external balances. Given that, as at 30th January 2026, 52 per cent of the country's external debt was denominated in US dollars, a slight depreciation of the Kenya shilling increases repayment costs and the debt stock.

The National Treasury has argued that this decision is beneficial to the country, as it reduces refinancing risk. By retiring part of the 2028 Eurobond, Kenya avoided a lump-sum payment that could have otherwise strained the country's liquidity. The extended maturities, stretching to 2032 and 2037, spread the obligations over time, providing the country with greater fiscal flexibility. In addition, the new borrowing results in lower borrowing costs, given that it carried yields about 100 basis points (1 per cent) below projected secondary-market yields in 2028, when the Eurobonds could have matured. The decision equally results in increased investor confidence, stemming from Kenya's strong fiscal reforms and debt management strategy. In this execution, the country will achieve debt optimisation, which is part of Kenya's liability management plan to reduce exposure to short-term high-cost loans and foreign exchange volatility.

While these may present a better picture, they come with several risks. If debt buybacks are financed by new debt, then Kenya's debt burden remains high. The interpretation by investors may not be limited to a strong debt management strategy but may also be misinterpreted as a sign of fiscal stress if not well communicated. With 52 per cent of Kenya's debt denominated in US dollars, any depreciation of the shilling between 2026 and 2028 may erode the actual benefits realised from the extended 7- and 12-year debt maturities. As a result, a rise in debt service costs, coupled with higher global interest rates, is likely to crowd out and strain development spending priorities. Consequently, heavy reliance on Eurobond issuance ties Kenya's fiscal health to global liquidity conditions over which the country has absolutely no control.

6.5. Conclusion

Kenya's foreign bond buybacks are a tactical measure, not a permanent solution. They provide a short-term fiscal space and reassure investors, but they do not reduce the country's overall debt stock in the long run. For Kenya, with a debt-to-GDP ratio of 69.9 per cent as at 30th March 2026, the challenge lies in ensuring that buybacks are part of a broader fiscal consolidation strategy, including enhanced revenue mobilisation mechanisms by the Kenya Revenue Authority, sustained expenditure control by the National Treasury, rather than a cycle of refinancing that deepens fiscal vulnerabilities. In essence, Eurobond buybacks are a double-edged sword: they can stabilise Kenya's debt trajectory by smoothing maturities and lowering refinancing risks, if used wisely. However, they entail the risk of costly stopgap measures if relied upon without addressing underlying fiscal imbalances.

6.6. Policy Recommendations

The long-term solutions, therefore, lie in some options: First, fiscal consolidation, focusing on enhanced revenue mobilisation, by expanding the tax base, reducing exemptions and strengthening compliance; secondly, in expenditure rationalisation by prioritising essential infrastructure and social spending while cutting down non-productive expenditure; and gradually reducing the fiscal deficits that will push the country to rely on external borrowing to bridge the gap. Thirdly, there is need to relook at the country's debt management strategy by carrying out selective buybacks targeting bonds with high refinancing risks rather than blanket buy buybacks; diversifying financing sources by balancing between concessional loans, syndicated loans and Eurobonds to reduce exposure to volatile markets as well as develop the Kenyan domestic market through deepening local capital markets such as the Nairobi Securities Exchange Market to reduce dependence on foreign currency denominated debt.

Fourth, focus on stabilising and building resilience to deal with external volatility shocks, such as gradually building the foreign exchange reserves that can cushion the country against shocks from buybacks and external payments; undertake currency risk hedging by exploring instruments that hedge against the depreciation of the shilling and benchmark on best practices in Eurobond management. There is a need to sustain consistently credible investor communication to avoid misinterpretation of buybacks as fiscal distress; to carry out regular market updates by publishing debt sustainability analyses and liability management plans; and to work closely with rating agencies to ensure buybacks in credit rating engagements are seen as proactive rather than reactive.

Lastly, to reduce on the overreliance on the use of Article 223 of the Constitution to fund buy backs, there is need to draw a long-term sustainability plan by moving from debt swapping to reduction where the country treasury pairs buybacks with fiscal reforms that reduce overall debt stock; implement economic growth-oriented policies such as stimulating GDP growth through deliberate support to industrialisation initiatives, export diversification and digital economy expansion.

7. CONCLUSION

The National Government Budget Implementation Review Report for the first nine months covering July 1 2025, to March 31, 2026, is published in accordance with Article 228(6) of the Constitution, which requires the Controller of Budget to submit a report on the implementation of budgets for national and county governments to each House of Parliament every four months. It provides an overview of financial and non-financial information on budget performance by analysing and reviewing data and reporting on receipts into the Consolidated Fund and expenditure against the annual target. In addition, the report highlights key issues encountered during the review period and recommends how to address them.

In the period under review, the total receipts into the Consolidated Fund were Kshs.3.21 trillion, representing 72 per cent of the annual target. The Controller of Budget approved withdrawals of Kshs.3.21 trillion from the Consolidated Fund, representing 72 per cent of the annual net estimates. Ministries, Departments and Agencies received a Kshs.1.43 trillion, representing 76 per cent of the annual net estimates, comprising Kshs.262.63 billion for ministerial development expenditure (65 per cent of the annual estimates) and Kshs.1.17 trillion for ministerial recurrent expenditure (80 per cent of the annual net estimates). Consolidated Fund Services received Kshs.1.50 trillion (70 per cent of the annual net estimates), and County Governments received Kshs.275.98 billion as an equitable share of revenues raised nationally, representing 67 per cent of the annual net estimates.

The gross expenditure for the National Government was Kshs.3.36 trillion, recording an absorption rate of 72 per cent, comprising ministerial development expenditure at Kshs.507.90 billion (absorption rate of 68 per cent), ministerial recurrent expenditure at Kshs.1.36 trillion (75 per cent of the annual gross budget), and Consolidated Fund Services at Kshs.1.50 trillion (73 per cent of the annual estimates). Notably, the Consolidated Fund Services expenditure continues to exert significant pressure on the national budget and fiscal space, largely driven by rising public debt obligations, increased domestic borrowing, and growing pension liabilities. Overall, CFS expenditure and debt-servicing costs remain high, constraining the resources available for development programs. The Controller of Budget recommends that sustained fiscal consolidation, prudent debt management, enhanced cash management, and stronger oversight of borrowing and the use of public funds will be critical to strengthening fiscal resilience and supporting sustainable economic growth.

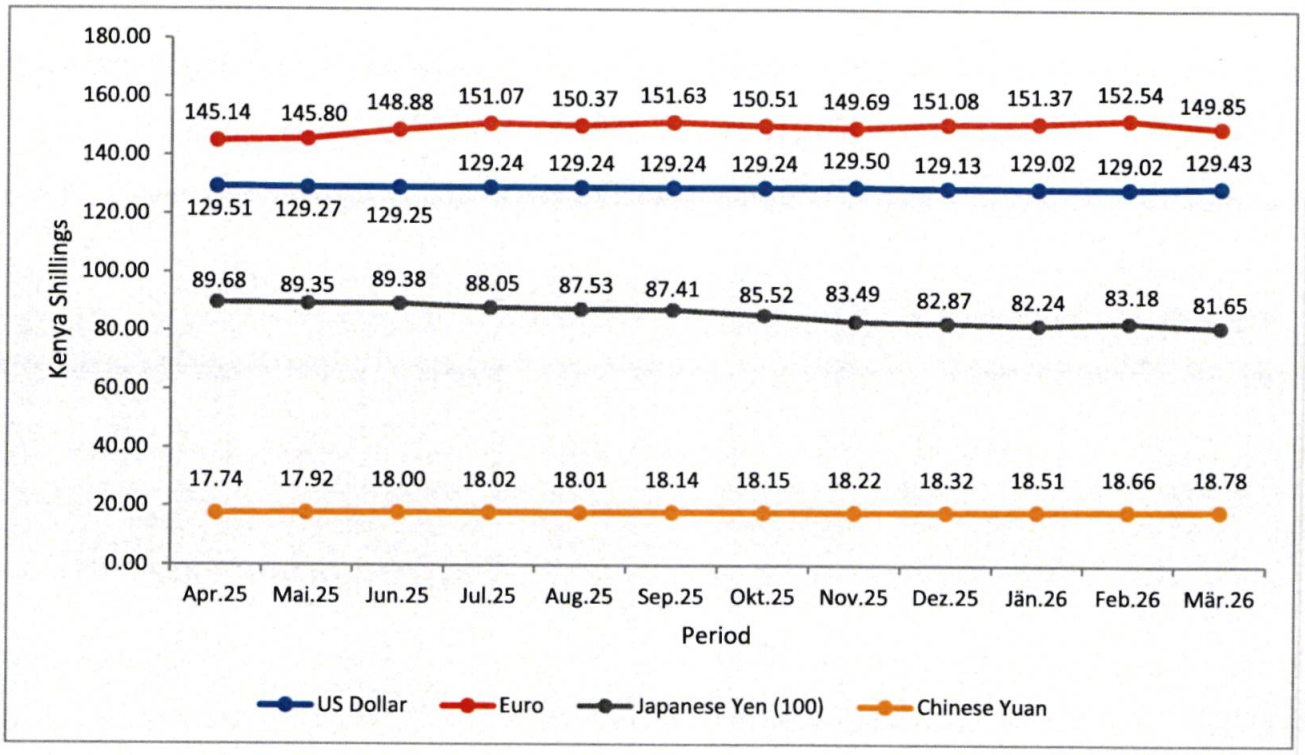
In the first nine months of FY 2025/26, the Controller of Budget identified issues that should be addressed for seamless budget implementation. These included delays in the procurement of goods and services and the finalisation of contracts by MDAs; a high number of outstanding Trade Payables (Pending bills); over-reliance on Article 223 of the Constitution to fund government programmes and settlement of debt obligations.

To address the challenges, the Controller of Budget recommends that the stakeholders in the implementation of the Electronic Government Procurement System collaborate and address the challenges identified as derailing its execution to enhance efficiency and effectiveness in public procurement. On Trade Payables (Pending Bills), the Controller of Budget recommends payment of the verified pending bills on a First in First Out basis to unlock the funds into the economy and budget for them during the annual and medium-term budget cycle, as guided by the National Treasury. Accounting Officers should ensure the timely payment of statutory deductions.

On the use of Article 223 of the Constitution, the Controller of Budget recommends that expenditure under Article 223 of the Constitution should be used strictly in line with the requirements of its use, which are unforeseen and of an emergent nature.

8. ANNEXES

Annex I: Major Foreign Currencies Exchange Rate to the Kenya Shilling



Source: *Central Bank of Kenya*

Annex II: Exchequer Issues under Article 223 of the Constitution

Name of the MDA	Purpose for Funding	Amount Approved by Cabinet Secretary (CS)- National Treasury			Requests for Withdrawals Approved by the Controller of Budget		
		Date	Recurrent (Kshs.)	Development (Kshs.)	Date	Recurrent (Kshs.)	Development (Kshs.)
Office of the Registrar of Political Parties	To cater for a request by the Orange Democratic Party in relation to Petition for Outstanding Court Award for Political Parties Fund	9/25/2025	200,000,000		10/1/2025	200,000,000.00	
Sub-Total			**200,000,000**	-		**200,000,000**	-
State Department for Internal Security & National Administration	To carter for training expenses of the Special Operations Group	2/10/2026	200,000,000				
	To cater for ongoing Multi-Agency security operations	1/12/2026	2,000,000,000		2/23/2026	342,602,462	
					3/2/2026	250,000,000	
					3/10/2026	250,000,000	
					3/19/2026	110,000,000	
					3/30/2026	300,000,000	
	To cater for Security Related Expenses	8/28/25	5,000,000,000		10/16/2025	500,000,000	
					10/22/2025	114,999,939	
					10/27/2025	505,009,875	
					11/3/2025	250,000,000	
					11/10/2025	250,000,000	
					11/17/2025	250,000,000	
					11/21/2025	125,001,131	
					11/24/2025	350,000,000	
					12/1/2025	175,739,995	
					12/2/2025	250,000,000	
					12/9/2025	250,000,000	
					12/17/2025	257,048,900	
					12/22/2025	326,500,000	
					12/29/2025	250,000,000	
					1/12/2026	265,000,000	
					1/19/2026	250,000,000	
					2/6/2026	250,000,000	
					2/18/2026	250,000,000	
Sub-Total			**7,200,000,000**	-		**6,121,902,302**	-

Name of the MDA	Purpose for Funding	Amount Approved by Cabinet Secretary (CS)- National Treasury			Requests for Withdrawals Approved by the Controller of Budget		
		Date	Recurrent (Kshs.)	Development (Kshs.)	Date	Recurrent (Kshs.)	Development (Kshs.)
State Department for Social Protection and Senior Citizens Affairs	To cater for full-year payment of the social health insurance fund (SHIF) for the Indigent	9/17/2025	3,710,000,000		10/21/2025	3,560,000,000	
Sub-Total			**3,710,000,000**	-		**3,560,000,000**	-
The National Treasury	To facilitate the issuance of innovative financing instruments in the FY 2025/26 and payment of outstanding arrears on credit rating services	11/17/2025	622,100,000				
	To facilitate settlement of buy back and accrued interest for International Foreign Bond	2/26/2026	58,129,129,452		3/2/2026	58,112,800,498	
	The acquisition of the Disaster Recovery site at Konza Technopolis and the upgrade of KRA ICT and core systems	3/10/2025	2,048,000,000				
	Issuance of an International sovereign bond for liability management operations in the FY2025/2026	10/10/2025	86,288,253,157		10/13/2025	86,288,253,157	
	To for donor fund (IDA) under the affordable housing finance project Kenya Mortgage Refinancing Company	8/27/2025		1,875,165,103	10/21/2025		1,875,165,103
	To cater for implementation of the consolidated Financial Action Task Force Action Plan by the implementation Agencies	8/22/2025	2,175,100,000		12/11/2025	1,927,488,483	
Sub-Total			**149,262,582,609**	**1,875,165,103**		**146,328,542,138**	**1,875,165,103**
State Department for Investments Promotion	To carter for the hosting of the Kenya International Investment Conference scheduled for 25th-27th March in Nairobi Kenya	2/19/2026	150,000,000		3/24/2026	150,000,000	

Name of the MDA	Purpose for Funding	Amount Approved by Cabinet Secretary (CS)- National Treasury			Requests for Withdrawals Approved by the Controller of Budget		
		Date	Recurrent (Kshs.)	Development (Kshs.)	Date	Recurrent (Kshs.)	Development (Kshs.)
Sub-Total			**150,000,000**	-		**150,000,000**	-
State Department for Devolution	To cater for logistics and operations of the Siaya International Trade and Investment Conference	9/25/2025	60,000,000		10/23/2025	60,000,000	
Sub-Total			**60,000,000**	-		**60,000,000**	
State Department for Early Learning & Basic Education	Facilitate ongoing National Assessment and Examination administration	11/4/2025	3,100,000,000		12/11/2025	3,100,000,000	
	Development of Schools Infrastructure, Nyamira County Projects (Loan AIA)	10/7/2025		1,656,477,207			
Sub-Total			**3,100,000,000**	**1,656,477,207**		**3,100,000,000**	-
State House	To cater for Other Operating Expenses		2,500,000,000		1/19/2026	353,394,279	
					1/30/2026	380,376,277	
					2/5/2026	396,094,364	
					2/11/2026	258,634,895	
					2/19/2026	291,333,899	
					2/26/2026	390,307,910	
					2/27/2026	381,783,681	
	To cater for Other Operating Expenses	12/23/2025	500,000,000		-	-	
	To cater for other operating expenses	10/21/2025	800,000,000		-	-	
	Cater for Other Operating Expenses	8/9/2025	2,000,000,000		12/11/2025	271,743,161	
					16/12/25	352,344,084	
					22/12/25	490,342,021	
					12/23/2025	307,954,852	
					1/2/2026	293,214,712	
					1/9/2026	284,401,169	
Sub-Total			**5,800,000,000**	-		**4,451,925,304**	-
State Department for Roads	Cater for the termination cost of the annuity project Lot 3 (Modogashe-Habasweini-Samatar/ Rhamu-Mandera)	11/20/2025		4,093,106,803	12/11/2025	-	4,093,106,803

Name of the MDA	Purpose for Funding	Amount Approved by Cabinet Secretary (CS)- National Treasury			Requests for Withdrawals Approved by the Controller of Budget		
		Date	Recurrent (Kshs.)	Development (Kshs.)	Date	Recurrent (Kshs.)	Development (Kshs.)
	To facilitate payment of mobilization fees for the Nairobi Intelligence Transport System (ITS) Phase III Project	9/12/2025		5,000,000,000			
	To carter for payment for the pending Interim Certificates and othet works Interim Payment Certificates upto June 2026	2/19/2026		220,000,000			
	To cater for Pending Interim Certificates up to June 2026 under the Mombasa -Mariakani Road PROJECT	9/12/2025		500,000,000	-	-	
	To finance work certificates for the period up to February 2026 under China Development Bank	10/22/2025		10,500,000,000	-	-	
	To facilitate the outstanding Interim Payment Certificates (IPCs) for works completed under the Kitale - Morphus road project	7/10/2025		1,200,000,000	-	-	
	To facilitate KENHA to settle an IPC relating to the Multinational of Horn of Africa Isiolo -Mandera Projection line) with the contract terms for the advance payment of contractor mobilization	9/17/2025		2,000,000,000		-	
Sub-Total			-	**23,513,106,803**		-	**4,093,106,803**
State Department for Higher Education and Research	To cater for the construction of the Administration Block and Lecture Theatre Project under Koitalel Samoei University	11/18/2025		150,000,000	1/23/2026		150,000,000

Name of the MDA	Purpose for Funding	Amount Approved by Cabinet Secretary (CS)- National Treasury			Requests for Withdrawals Approved by the Controller of Budget		
		Date	Recurrent (Kshs.)	Development (Kshs.)	Date	Recurrent (Kshs.)	Development (Kshs.)
	1st installment of Universities' 2017-2021 Collective Bargaining Agreement arrears	11/26/2025	3,880,965,844		12/15/2025	3,880,965,844	
Sub-Total			**3,880,965,844**	**150,000,000**		**3,880,965,844**	**150,000,000**
State Department for Economic Planning	Relating to the East Africa Program for Results to the Kenya National Bureau of Statistics	10/8/2025		2,629,994,547	12/17/2025		2,629,994,547
Sub-Total			-	**2,629,994,547**		-	**2,629,994,547**
State Department Special Programmes	For the Procurement of essential food commodities for drought intervention for the period July to September 2025, and settlement of pending bills incurred in FY 2024/25 arising from the procurement of similar items	8/27/2025	3,000,000,000		5/11/2025	825,200,000	
					11/21/2025	1,200,189,800	
					10/12/2025	713,115,433	
	Funds for Drought Intervention in the Country	12/23/2025	2,500,000,000		3/3/2026	1,614,000,000	
		1/5/2026	3,500,000,000		3/9/2026	1,065,868,024	
					3/10/2026	1,012,668,234	
Sub-Total			**9,000,000,000**	-		**5,605,841,491**	-
Executive Office of the President	To cater for the partial settlement of verified historical pending bills under the defunct NMS	12/16/2025	318,512,436		12/22/2025	252,358,354	
					12/22/2025		66,154,082
Sub-Total			**318,512,436**	-		**252,358,354**	**66,154,082**
State Department for Cooperatives	To cater for the mop-up of excess milk, stabilization of raw milk price, and timely payment of arrears to farmers	12/16/2025		2,000,000,000	1/2/2026		2,000,000,000
Sub-Total			-	**2,000,000,000**		-	**2,000,000,000**

Name of the MDA	Purpose for Funding	Amount Approved by Cabinet Secretary (CS)- National Treasury			Requests for Withdrawals Approved by the Controller of Budget		
		Date	Recurrent (Kshs.)	Development (Kshs.)	Date	Recurrent (Kshs.)	Development (Kshs.)
State Department for Youth Affairs and Creative Economy	To facilitate the celebration of International Youth Day (IYD) and National Youth Day Week, the development of the Youth Development Index (YDI) and the implementation of WHOZ'S NEXT Talent Search Program aimed at talent identification, development, and monetization.	8/5/2025	390,000,000				
Sub-Total			**390,000,000**	-	**0**	-	-
State Department for Agriculture	To cater for the implementation of the Integrated Natural Resources management Programme (INReMP), which is geared towards improving food security	11/8/2025	65,000,000				
	To support the Fertilizer Subsidy Programme, including implementation during the Long rin seasons and settlement programme obligations	3/11/2026		5,000,000,000	3/30/2026		5,000,000,000
	To facilitate Sugar Reforms Support Project	2/10/2026	1,000,000,000				
	To fund an additional amount on the Sugar Sector Reforms for payment of outstanding farmers, current staff salaries and arrears as per the MOU	8/28/2025	2,000,000,000				
Sub-Total			**3,065,000,000**	**5,000,000,000**		-	**5,000,000,000**
State Department for Energy	To facilitate KPLC meet outstanding obligations under the Last Mile Connectivity Project(Loan revenue Kshs.2.5b, Grant revenue -Kshs. 400m, Loan A-I-A Kshs.500M, Grant A-I-A Kshs.100M)	1/29/2026		3,500,000,000			

Name of the MDA	Purpose for Funding	Amount Approved by Cabinet Secretary (CS)- National Treasury			Requests for Withdrawals Approved by the Controller of Budget		
		Date	Recurrent (Kshs.)	Development (Kshs.)	Date	Recurrent (Kshs.)	Development (Kshs.)
	To facilitate the implementation of the Kenya Electricity Expansion Project by Rural Electrification & Renewable Energy Corporation (REREC)	11/13/2025		111,000,000			
Sub-Total			-	**3,611,000,000**	0	-	-
State Department for Medical Services	To Carter for payment of Africa Vaccines Acquisition Trust(AVAT) Facility	18/12/2025		**7,253,163,004**			
	To cater for the payment of pending bills incurred under the Kenya COVID-19 Health Emergency Response Project	18/8/2025		896,811,376			
Sub-Total			-	**8,149,974,380**	**0**	-	-
State Department for Transport	Loan AIA to facilitate the clearance of outstanding invoices under the supply & Commissioning of the Kenya Railways Rolling Stock Project	11/12/2025	2,060,941,582				
	To facilitate payments for the Mombasa Special Economic Zone Project (Dongo Kundu)	8/21/2025		6,300,000,000			
Sub-Total			**2,060,941,582**	**6,300,000,000**	**0**	-	-
State Department for Water and Sanitation	To ensure the Project implementation period which ends on 14th December,2025 is met and facilitate necessary payments under the project	12/16/2025		300,000,000			
	Request to access the full FY2025/26 budget for Kenya Security Climate Resilience Project which was expected to conclude on 30th September 2025	9/4/2025		300,000,000			
Sub-Total			-	**600,000,000**	-	-	-

Name of the MDA	Purpose for Funding	Amount Approved by Cabinet Secretary (CS)- National Treasury			Requests for Withdrawals Approved by the Controller of Budget		
		Date	Recurrent (Kshs.)	Development (Kshs.)	Date	Recurrent (Kshs.)	Development (Kshs.)
Office of the Deputy President	To cater for Hospitality Supplies & Services, Hire of Transport and other Operating Expenses	2/10/2025	550,000,000		1/19/2026	142,390,773	
					2/6/2026	103,134,738	
	To facilitate Other Operations	3/31/2026	100,000,000				
	To facilitate Other Operations	2/10/2026	200,000,000		2/12/2026	132,991,700	
	For Hospitality supplies and Services and for Other Operating Expenses	12/18/2025	200,000,000		2/25/2026	129,319,040	
Sub-Total			**1,050,000,000**	-		**507,836,252**	
State Department for Irrigation	To facilitate fast tracking of the Loan Agreement from JICA for the Mwea Irrigation Project	10/31/2025	38,754,246				
Sub-Total			**38,754,246**	-	**0**	-	-
State Department for Culture, Heritage and Arts	To facilitate the planning and hosting of Kenya Music and Piny Luo Cultural Festival	13/11/25	169,000,000		1/23/2026	105,000,000	
	To facilitate the planning and hosting of Kapkugo Cultural Festival	11/25/2025	99,970,000				
Sub-Total			**268,970,000**	-		**105,000,000**	-
State Department for MSMEs	Donor fund IDA under National Youth Opportunities Towards Advancement Project (NYOTA)	11/25/2025		3,577,812,550	2/10/2026		586,365,392
					2/17/2026		416,646,808
					2/13/2026	213,465,839	
					3/18/2026		451,191,183
					3/24/2026		154,086,000
					3/30/2026		150,244,189
Sub-Total			-	**3,577,812,550**		**213,465,839**	**1,758,533,572**
National Intelligence Service	To cater for enhanced National Security Operations	1/12/2025	1,000,000,000				

Name of the MDA	Purpose for Funding	Amount Approved by Cabinet Secretary (CS)- National Treasury			Requests for Withdrawals Approved by the Controller of Budget		
		Date	Recurrent (Kshs.)	Development (Kshs.)	Date	Recurrent (Kshs.)	Development (Kshs.)
Sub-Total			**1,000,000,000**	-	**0**	-	-
National Police Service	For security-related expenditures	31/12/25	300,000,000				
	To cater for security related and Operational expenditures under the Presidential Escort Unit and GSU-Reece &G-company	12/8/2025	300,000,000		2/12/2026	77,539,300	
	To cater for the shortfall on the Group Life Insurance Cover for members of the National Police Service and the Kenya Prisons Service	11/25//25	2,000,000,000		2/16/2026	2,000,000,000	
Sub-Total			**2,600,000,000**	-		**2,077,539,300**	-
Prime Cabinet Secretary	To facilitate the operations of the Office of the Prime Cabinet Secretary	12/6/2025	80,000,000				
Sub-Total			**80,000,000**	-		-	
State Department for Public Health and Professional Standards	To cater for implementation of the Health Internship Programme	12/9/2025	5,630,000,000		3/9/2026	1,720,676,238	
					3/26/2026	741,103,349	
					3/31/2026	871,206,791	
Sub-Total			**5,630,000,000**			**1,720,676,238**	
State Department for Technical and Vocational Education and Training	To cater for the implementation of a new donor-funded Project (Kenya-China TVET Project Phase III)	6/1/2026		3,967,967,382			
	To ensure the timely enrolment of Beneficiaries into TVET institutions by January 2026	12/18/2025	120,000,000				
Sub-Total			**120,000,000**	**3,967,967,382**	**0**	-	-
Teacher's Service Commission	To facilitate payments to Social Health Authority for Staff Medical Cover	1/16/2026	7,000,000,000			7,000,000,000	
Sub-Total			**7,000,000,000**	-		**7,000,000,000**	-

Name of the MDA	Purpose for Funding	Amount Approved by Cabinet Secretary (CS)- National Treasury			Requests for Withdrawals Approved by the Controller of Budget		
		Date	Recurrent (Kshs.)	Development (Kshs.)	Date	Recurrent (Kshs.)	Development (Kshs.)
State Department for Immigration and Citizen Services	To facilitate the ongoing Joint National and Civil Mobile Registration Outreach Programme towards efficient registration for National identity cards and birth certificates	1/28/2026	**1,701,621,650**	**1,842,000,000**			
Sub-Total			**1,701,621,650**	**1,842,000,000**			
State Department for Sports	To facilitate payment of the Africa Cup of Nations (AFCON) 2027 hosting fees	3/27/2026		3,900,000,000	3/30/2026		3,900,000,000
Sub-Total			-	**3,900,000,000**		-	3,900,000,000
State Department for Correctional services	To carter for short fall on trainee allowances, food and ration as well as expenses related to the pass out parade of the Prisons recruits	2/12/2026	300,000,000				
Sub-Total			**300,000,000**	-		-	-
Total			**207,987,348,367**	**68,773,497,972**	-	**185,336,053,061**	**21,472,954,107**
Total Issues under Article 223			206,809,007,168				
Total Gross Estimates			4,690,569,079,605				
Percentage of approval to Gross Estimates			6%		4%		

Source: *National Treasury and OCOB*

Annex III: Recurrent Vote Budget Performance

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Original Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expeneiture to Gross Estimates
R1011	The Executive Office of the President	4,535,303,961	4,520,303,961	15,000,000	3,750,319,992	3,802,637,835	83	84
R1012	Office of the Deputy President	2,972,134,559	2,968,834,559	3,300,000	3,531,644,384	3,464,440,122	119	117
R1013	Office of the Prime Cabinet Secretary	356,636,938	356,636,938	-	331,951,078	341,420,130	93	96
R1014	State Department for Parliamentary Affairs	363,508,889	363,508,889	-	225,062,357	218,892,182	62	60
R1016	State Department for Cabinet Affairs	228,723,204	228,723,204	-	129,973,282	132,678,028	57	58
R1017	State House	7,684,001,432	7,681,901,432	2,100,000	12,333,079,703	10,790,471,664	161	140
R1018	State Department for National Government Coordination	1,022,343,631	1,022,343,631	-	529,845,641	672,715,709	52	66
R1023	State Department for Correctional Services	37,844,201,992	37,832,701,992	11,500,000	27,055,533,152	27,965,263,353	72	74
R1024	State Department for Immigration and Citizen Services	11,704,434,808	9,180,034,808	2,524,400,000	7,268,456,691	10,275,720,154	79	88
R1025	National Police Service	125,378,559,155	125,312,631,555	65,927,600	92,236,557,016	96,374,896,534	74	77
R1026	State Department for Internal Security and National Administration	31,864,535,087	31,734,465,087	130,070,000	33,263,334,069	29,987,996,746	105	94
R1032	State Department for Devolution	1,331,230,248	1,331,230,248	-	1,055,874,978	997,100,718	79	75
R1033	State Department for Special Programmes	488,084,242	488,084,242	-	6,926,321,753	9,940,734,637	1,419	2,037
R1036	State Department for the ASALs and Regional Development	7,073,576,046	6,595,076,046	478,500,000	5,408,756,503	5,410,344,975	82	76
R1041	Ministry of Defence	197,388,947,260	189,561,647,260	7,827,300,000	138,422,912,501	147,544,508,155	73	75
R1053	State Department for Foreign Affairs	23,017,743,588	22,734,805,062	282,938,526	15,400,024,872	11,280,277,033	68	49

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Original Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expeneiture to Gross Estimates
R1054	State Department for Diaspora Affairs	717,827,342	717,827,342	-	449,554,809	481,649,636	63	67
R1064	State Department for Vocational and Technical Training	35,408,430,497	20,430,111,022	14,978,319,475	17,114,640,695	22,737,412,110	84	64
R1065	State Department for Higher Education and Research	140,953,021,967	86,164,033,390	54,788,988,577	76,088,940,176	125,788,300,811	88	89
R1066	State Department for Basic Education	109,421,772,577	108,054,099,951	1,367,672,626	81,743,330,358	83,516,549,269	76	76
R1067	State Department for Science,Innovation and Research	992,865,404	832,865,404	160,000,000	531,458,824	600,912,037	64	61
R1071	The National Treasury	64,379,788,911	48,499,588,911	15,880,200,000	44,202,881,436	48,728,754,769	91	76
R1072	State Department for Economic Planning	3,679,517,533	3,393,417,533	286,100,000	2,442,172,214	2,529,363,043	72	69
R1073	State Department for Public Investments and Assets Management	3,172,299,815	2,832,399,815	339,900,000	1,600,202,890	1,667,567,099	56	53
R1082	State Department for Medical Services	84,017,293,491	57,204,613,491	26,812,680,000	43,319,197,433	47,239,428,762	76	56
R1083	State Department for Public Health and Professional Standards	26,590,977,650	17,573,677,650	9,017,300,000	20,778,481,246	20,565,438,092	118	77
R1091	State Department for Roads	71,541,304,200	1,325,035,000	70,216,269,200	975,943,734	43,589,036,656	74	61
R1092	State Department of Transport	7,121,787,056	2,468,787,056	4,653,000,000	1,668,852,026	4,756,149,798	68	67
R1093	State Department for Shipping and Maritime Affairs	3,458,782,223	470,782,223	2,988,000,000	306,572,428	2,129,790,144	65	62
R1094	State Department for Housing and Urban Development	7,099,440,317	1,813,440,317	5,286,000,000	1,109,003,261	3,065,673,593	61	43
R1095	State Department for Public Works	3,691,723,471	2,153,323,471	1,538,400,000	1,454,930,288	1,545,321,389	68	42
R1097	State Department for Aviation and Aerospace Development	14,156,359,225	230,359,225	13,926,000,000	104,872,276	107,599,363	46	1
R1104	State Department for Irrigation	955,216,610	647,216,610	308,000,000	455,785,529	727,031,588	70	76

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Original Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
R1109	State Department of Water and Sanitation	6,777,942,945	3,119,942,945	3,658,000,000	2,222,548,806	2,630,395,746	71	39
R1112	State Department for Lands and Physical Planning	5,780,168,880	3,252,168,880	2,528,000,000	2,279,436,692	3,781,788,060	70	65
R1122	State Department for Information Communications Technology & Digital Economy	3,553,589,165	3,130,589,165	423,000,000	2,241,405,209	2,588,262,722	72	73
R1123	State Department for Broadcasting & Telecommunications	6,197,161,772	3,482,161,772	2,715,000,000	2,382,249,718	2,687,038,452	68	43
R1132	State Department for Sports	1,626,760,837	1,058,460,837	568,300,000	4,670,446,758	4,908,959,802	441	302
R1134	State Department for Culture and Heritage	2,772,596,128	2,137,866,128	634,730,000	1,819,122,981	2,217,098,376	85	80
R1135	State Department for Youth Affairs	2,228,613,305	2,048,043,305	180,570,000	1,753,212,565	1,924,212,036	86	86
R1152	State Department for Energy	11,987,884,528	879,884,528	11,108,000,000	659,614,974	9,091,124,739	75	76
R1162	State Department for Livestock Development	5,035,409,832	2,728,709,832	2,306,700,000	2,047,215,588	3,733,542,116	75	74
R1166	State Department for the Blue Economy and Fisheries	2,998,201,290	2,877,201,290	121,000,000	2,138,673,648	2,218,782,763	74	74
R1169	State Department for Agriculture	17,792,712,489	6,006,312,489	11,786,400,000	4,466,487,828	13,195,794,952	74	74
R1173	State Department for Cooperatives	5,877,611,907	4,664,381,907	1,213,230,000	2,833,278,217	5,699,303,351	61	97
R1174	State Department for Trade	3,984,058,752	2,342,468,752	1,641,590,000	1,722,998,521	2,038,213,724	74	51
R1175	State Department for Industry	3,579,771,091	2,711,771,091	868,000,000	1,919,602,082	1,698,774,161	71	47
R1176	State Department for Micro,Small and Medium Enterprises Development	2,031,710,575	1,437,210,575	594,500,000	1,205,115,443	1,214,581,431	84	60
R1177	State Department for Investment Promotion	1,451,437,200	709,437,200	742,000,000	673,941,641	1,394,121,067	95	96
R1184	State Department for Labour and Skills Development	4,295,205,739	1,615,105,739	2,680,100,000	1,322,116,294	3,241,928,586	82	75
R1185	State Department for Social Protection and Senior Citizen Affairs	29,132,888,798	29,029,748,798	103,140,000	30,276,273,719	30,153,514,200	104	104

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Original Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expeneiture to Gross Estimates
R1186	State Department for Children Welfare Services	12,074,076,294	12,073,116,294	960,000	10,661,519,099	10,462,476,998	88	87
R1192	State Department for Mining	1,363,413,476	613,413,476	750,000,000	540,483,318	973,493,661	88	71
R1193	State Department for Petroleum	25,378,400,000	295,000,000	25,083,400,000	250,274,914	3,286,265,397	85	13
R1202	State Department for Tourism	11,525,438,141	760,958,141	10,764,480,000	545,449,345	5,124,141,633	72	44
R1203	State Department for Wildlife	11,955,504,637	3,799,504,637	8,156,000,000	1,920,276,479	11,364,744,398	51	95
R1212	State Department for Gender and Affirmative Action	2,015,151,049	1,880,151,049	135,000,000	1,115,516,025	1,118,406,838	59	55
R1213	State Department for Public Service	19,752,441,153	16,802,841,153	2,949,600,000	12,142,717,008	15,988,688,465	72	81
R1221	State Department for East African Community	1,034,727,960	1,034,727,960	-	549,538,615	554,185,138	53	54
R1252	The State Law Office	5,086,796,345	4,522,216,345	564,580,000	3,051,899,578	3,124,400,952	67	61
R1253	The State Department for Justice Human Rights and Constitutional Affairs	1,020,442,234	1,020,342,234	100,000	510,911,214	573,471,941	50	56
R1261	The Judiciary	25,237,400,000	24,871,354,027	366,045,973	18,653,515,459	17,443,931,925	75	69
R1271	Ethics and Anti-Corruption Commission	4,319,962,694	4,306,262,694	13,700,000	2,860,194,949	3,181,601,430	66	74
R1281	National Intelligence Service	51,447,229,480	51,447,229,480	-	50,807,193,082	53,934,189,912	99	105
R1291	Office of the Director of Public Prosecutions	4,395,631,922	4,388,131,922	7,500,000	3,953,817,882	4,052,204,171	90	92
R1311	Office of the Registrar of Political Parties	2,486,991,519	2,486,991,519	-	2,027,608,688	2,035,308,029	82	82
R1321	Witness Protection Agency	841,206,825	841,206,825	-	607,104,514	609,145,323	72	72

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Original Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
R1331	State Department for Environment & Climate Change	3,894,894,324	2,551,994,324	1,342,900,000	1,722,357,426	1,773,822,190	67	46
R1332	State Department for Forestry	8,932,168,653	3,982,168,653	4,950,000,000	3,005,474,920	5,722,006,850	75	64
R2011	Kenya National Commission on Human Rights	530,334,902	530,334,902	-	318,605,695	360,255,794	60	68
R2021	National Land Commission	2,803,230,215	2,803,230,215	-	2,067,369,906	2,284,981,011	74	82
R2031	Independent Electoral and Boundaries Commission	9,302,347,536	9,302,347,536	-	4,553,641,233	4,670,409,320	49	50
R2041	Parliamentary Service Commission	2,839,865,359	2,839,865,359	-	2,311,714,782	2,249,977,893	81	79
R2042	National Assembly	28,568,556,038	28,568,556,038	-	19,354,842,042	19,368,605,812	68	68
R2043	Parliamentary Joint Services	6,818,110,806	6,794,110,806	24,000,000	4,689,827,574	4,744,527,487	69	70
R2044	Senate	8,199,167,797	8,199,167,797	-	6,230,561,808	6,479,798,317	76	79
R2051	Judicial Service Commission	842,410,000	842,410,000	-	628,436,838	625,680,394	75	74
R2061	The Commission on Revenue Allocation	370,005,079	370,005,079	-	216,297,687	259,149,649	58	70
R2071	Public Service Commission	3,561,677,980	3,546,677,980	15,000,000	2,312,622,414	2,351,835,623	65	66
R2081	Salaries and Remuneration Commission	751,716,658	751,716,658	-	460,673,514	458,750,025	61	61
R2091	Teachers Service Commission	386,510,363,906	385,552,363,906	958,000,000	296,415,094,635	300,187,284,205	77	78
R2101	National Police Service Commission	1,390,844,291	1,390,844,291	-	871,850,475	852,679,209	63	61
R2111	Auditor General	8,359,032,880	7,952,032,880	407,000,000	5,414,766,763	6,400,864,743	68	77
R2121	Controller of Budget	834,093,754	826,093,754	8,000,000	460,607,830	574,464,215	56	69

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Original Gross Estimates (Kshs.)	Original Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expeneiture to Gross Estimates
R2131	The Commission on Administrative Justice	674,212,573	674,212,573	-	468,409,546	473,765,954	69	70
R2141	National Gender and Equality Commission	556,488,224	556,488,224	-	426,555,185	424,992,247	77	76
R2151	Independent Policing Oversight Authority	1,315,881,096	1,315,881,096	-	925,290,441	981,514,888	70	75
TOTAL _MDAs Recurrent		**1,804,706,314,362**	**1,470,449,922,385**	**334,256,391,977**	**1,171,903,229,157**	**1,358,465,534,454**	80	75
	Consolidated Fund Services	**Original Gross Estimates (Kshs.)**	**Original Net Estimates (Kshs.)**	**Original AIA (Kshs.)**	**Exchequer Issues (Kshs.)**	**Expenditure (Kshs.)**	**% of Exchequer issues to Net Estimates**	**% of Exchequer issues to GrossEstimates**
CFS 050	Public Debt	1,901,389,947,018	1,901,389,947,018	-	1,364,692,700,932	1,352,058,941,325	72	71
CFS 051	Pensions &Gratuities	234,898,447,748	234,898,447,748	-	129,218,700,900	141,917,235,090	55	60
CFS 052	Salaries, Allowances & Miscellaneous (including Guaranteed Debt)	4,736,706,399	4,736,706,399	-	2,804,361,050	2,804,361,049	59	59
Total CFS		**2,141,025,101,165**	**2,141,025,101,165**	**-**	**1,496,715,762,881**	**1,496,780,537,464**	70	70
Total-Recurrent Vote		**3,945,731,415,527.4**	**3,611,475,023,550.4**	**334,256,391,977.0**	**2,668,618,992,038.0**	**2,855,246,071,918.2**	74	72

Source: *National Treasury and MDAs*

Annex IV: MDAs Recurrent Performance by Economic Classification

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)			Other Recurrent (Recurrent Expenses less Compensation to Employees)		
		Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget	Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget
R1011	Executive Office of the President	1,956,945,496	1,457,880,917	74	2,578,358,465	1,977,285,593	77
R1012	Office of the Deputy President	766,100,000	759,358,207	99	2,206,034,559	2,531,962,810	115
R1013	Office of the Prime Cabinet Secretary	88,205,010	87,502,740	99	268,431,928	253,917,390	95
R1014	State Department for Parliamentary Affairs	222,857,610	143,751,646	65	140,651,279	72,061,913	51
R1016	State Department for Cabinet Affairs	86,216,547	62,144,916	72	142,506,657	70,533,112	49
R1017	State House	3,517,500,000	2,589,469,285	74	4,166,501,432	7,831,242,859	188
R1018	State Department for National Government Coordination	340,358,036	232,829,997	68	81,985,595	330,070,922	48
R1023	State Department for Correctional Services	29,137,265,600	21,419,276,054	74	8,706,936,392	5,745,056,775	66
R1024	State Department for Immigration and Citizen services	7,783,609,719	5,793,770,050	74	3,920,825,089	3,335,683,679	85
R1025	National Police Service	93,610,602,660	68,531,646,471	73	31,767,956,495	24,670,949,505	78
R1026	State Department for Internal Security & National Administration	17,036,930,875	12,690,041,326	74	14,827,604,212	16,598,529,191	112
R1032	State Department for Devolution	243,890,384	137,948,398	57	1,087,339,864	828,249,067	76
R1033	State Department for Special Programmes	21,968,557	10,058,118	46	466,115,685	9,930,676,719	2,131
R1036	State Department for the ASALs and Regional Development	283,960,000	183,077,525	64	6,789,616,046	5,227,267,450	77
R1041	Ministry of Defence	2,428,900,000	1,799,833,938	74	194,960,047,260	145,744,674,218	75
R1053	State Department for Foreign Affairs	12,767,831,737	6,220,745,786	49	10,249,911,851	5,059,531,247	49
R1054	State Department for Diaspora Affairs	252,299,991	185,156,014	73	465,527,351	194,746,989	42
R1064	State Department for Vocational and Technical Training	11,539,771,521	8,687,209,473	75	23,868,658,976	13,962,237,603	58

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)			Other Recurrent (Recurrent Expenses less Compensation to Employees)		
		Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget	Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget
R1065	State Department for Higher Education and Research	213,949,842	159,265,050	74	140,739,072,125	125,622,094,347	89
R1066	State Department for Basic Education	5,042,400,000	3,656,069,596	73	104,379,372,577	79,823,891,095	76
R1067	State Department for Science, Innovation and Research	67,213,158	31,333,415	47	925,652,246	503,149,441	54
R1071	The National Treasury	4,962,939,975	2,702,064,012	54	59,416,848,936	45,668,090,100	77
R1072	State Department for Economic Planning	473,900,000	335,429,618	71	3,205,617,533	2,174,145,352	68
R1073	State Department for Public Investments and Assets Management	743,439,368	204,012,554	27	2,428,860,447	1,393,511,632	57
R1082	State Department for Medical Services	9,243,500,000	8,275,710,907	90	74,773,793,491	38,568,911,993	52
R1083	State Department for Public Health and Professional Standards	6,144,711,743	8,261,774,962	134	20,446,265,907	12,220,555,366	60
R1091	State Department for Roads	1,216,523,465	864,226,338	71	70,324,780,735	42,702,806,685	61
R1092	State Department for Transport	170,733,358	135,937,473	80	6,951,053,698	4,590,529,644	66
R1093	State Department for Shipping and Maritime Affairs	165,000,000	101,449,146	61	3,293,782,223	2,015,912,792	61
R1094	State Department for Housing & Urban Development	2,826,899,444	900,450,120	32	4,272,540,873	1,909,096,655	45
R1095	State Department for Public Works	973,866,889	671,318,167	69	2,717,856,582	852,095,527	31
R1097	State Department for Aviation and Aerospace Development	63,016,642	40,796,026	65	14,093,342,583	56,037,706	0
R1104	State Department for Irrigation	217,022,140	210,051,994	97	738,194,470	510,176,002	69
R1109	State Department for Water & Sanitation	562,079,860	373,825,425	67	6,215,863,085	2,065,537,771	33
R1112	State Department for Lands and Physical Planning	2,990,660,000	2,359,842,318	79	2,789,508,880	1,421,945,742	51

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)			Other Recurrent (Recurrent Expenses less Compensation to Employees)		
		Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget	Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget
R1122	State Department for Information Communications, Technology & Digital Economy	526,000,000	350,370,059	67	3,027,589,165	2,217,344,658	73
R1123	State Department for Broadcasting & Telecommunications	611,000,000	323,960,466	53	5,586,161,772	2,363,077,986	42
R1132	State Department for Sports	227,499,999	170,622,064	75	1,399,260,838	4,733,975,878	338
R1134	State Department for Culture and Heritage	268,720,000	200,313,495	75	2,503,876,128	1,968,876,866	79
R1135	State Department for Youth Affairs and Creative Economy	770,930,000	578,141,433	75	1,457,683,305	1,249,718,710	86
R1152	State Department for Energy	332,591,013	254,909,208	77	11,655,293,515	8,790,020,377	75
R1162	State Department for Livestock Development.	1,699,540,000	1,238,737,983	73	3,335,869,832	2,104,702,816	63
R1166	State Department for the Blue Economy and Fisheries	266,980,000	194,957,203	73	2,731,221,290	2,023,825,560	74
R1169	State Department for Crop Development	846,510,000	550,019,439	65	16,946,202,489	12,626,707,826	75
R1173	State Department for Cooperatives	407,650,000	248,111,565	61	5,469,961,907	5,421,560,821	99
R1174	State Department for Trade	699,240,000	426,489,003	61	3,284,818,752	1,514,288,237	46
R1175	State Department for Industry	615,920,000	425,694,312	69	2,963,851,091	1,273,079,849	43
R1176	State Department for Micro, Small and Medium Enterprises Development	262,440,000	173,881,095	66	1,769,270,575	1,040,700,336	59
R1177	State Department for Investment Promotion	103,050,000	98,001,621	95	1,348,387,200	1,284,869,221	95
R1184	State Department for Labour and Skills Development	1,004,968,140	861,239,668	86	3,290,237,599	2,380,688,919	72
R1185	State Department for Social Protection and Senior Citizens Affairs	1,104,230,730	1,225,306,612	111	28,028,658,068	28,877,794,105	103

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)			Other Recurrent (Recurrent Expenses less Compensation to Employees)		
		Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget	Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget
R1186	State Department for Children Services	1,167,867,643	507,787,782	43	10,906,208,651	9,817,531,405	90
R1192	State Department for Mining	501,000,000	455,525,095	91	862,413,476	408,362,723	47
R1193	State Department for Petroleum	501,000,000	201,797,110	40	24,877,400,000	3,081,858,927	12
R1202	State Department for Tourism	221,743,253	165,489,502	75	11,303,694,888	4,941,313,358	44
R1203	State Department for Wildlife	171,000,000	137,607,763	80	11,784,504,637	11,178,866,052	95
R1212	State Department for Gender and Affirmative Action	294,950,000	197,709,869	67	1,720,201,049	876,890,471	51
R1213	State Department for Public Service	948,513,520	683,209,011	72	18,803,927,633	13,744,746,439	73
R1221	State Department for the East African Community	338,630,000	239,473,491	71	696,097,960	314,711,646	45
R1252	The State Law Office	2,323,957,882	1,579,024,284	68	2,762,838,463	1,385,840,153	50
R1253	State Department for the Justice, Human Rights and Constitutional Affairs	168,754,480	-	-	851,687,754	503,355,503	59
R1261	The Judiciary		12,052,638,880	-	25,237,400,000	5,391,293,045	21
R1271	Ethics and Anti-Corruption Commission		1,886,804,901	-	4,319,962,694	1,290,242,954	30
R1281	National Intelligence Service		-	-	51,447,229,480	51,554,074,264	100
R1291	Office of the Director of Public Prosecutions		2,724,342,355	-	4,395,631,922	1,284,122,515	29
R1311	Office of the Registrar of Political Parties	269,761,767	186,467,534	69	2,217,229,752	1,838,168,124	83
R1321	Witness Protection Agency	445,370,000	324,923,839	73	395,836,825	284,221,484	72
R1331	State Department for Environment & Climate Change	1,330,000,000	918,154,415	69	2,564,894,324	731,485,794	29
R1332	State Department for Forestry	138,000,000	137,699,802	100	8,794,168,653	5,581,232,005	63
R2011	Kenya National Commission on Human Rights	359,300,000	256,488,742	71	171,034,902	103,767,052	61

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Compensation of Employees (Recurrent)			Other Recurrent (Recurrent Expenses less Compensation to Employees)		
		Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget	Gross Estimates (Kshs.)	Expenditure (Kshs.)	% of Expenditure to Budget
R2021	National Land Commission	1,387,940,000	1,035,829,717	75	1,415,290,215	1,178,543,081	83
R2031	Independent Electoral and Boundaries Commission	4,330,347,439	2,056,365,245	47	4,972,000,097	2,614,044,075	53
R2041	Parliamentary Service Commission	917,589,905	576,255,558	63	1,922,275,454	1,561,085,435	81
R2042	National Assembly	15,553,237,500	10,391,493,381	67	13,015,318,538	8,551,516,420	66
R2043	Parliamentary Joint Services	3,511,641,415	1,985,775,981	57	3,306,469,391	2,646,486,609	80
R2044	Senate	4,290,755,066	3,151,819,144	73	3,908,412,731	3,280,317,532	84
R2051	Judicial Service Commission	358,314,430	259,653,940	72	484,095,570	366,026,454	76
R2061	The Commission on Revenue Allocation	227,700,000	137,243,778	60		121,905,871	-
R2071	Public Service Commission	3,146,500,000	2,044,358,518	65	415,177,980	265,044,086	64
R2081	Salaries and Remuneration Commission	376,800,000	233,686,558	62	374,916,658	197,770,940	53
R2091	Teachers Service Commission	384,530,417,354	298,694,030,940	78	2,650,946,552	1,028,766,337	39
R2101	National Police Service Commission	751,614,305	465,363,810	62	639,229,986	340,728,692	53
R2111	Auditor General		3,919,474,806	-	8,359,032,880	1,545,747,824	18
R2121	Office of the Controller of Budget	529,700,000	440,642,081	83	304,393,754	122,606,697	40
R2131	The Commission on Administrative Justice	491,600,000	346,656,429	71	182,612,573	127,109,525	70
R2141	National Gender and Equality Commission	311,650,000	233,659,021	75	244,838,224	191,333,226	78
R2151	Independent Policing Oversight Authority	916,888,885	664,582,234	72	398,992,211	255,588,884	64
Total		**658,722,884,353**	**516,888,048,723**	**78**	**1,146,512,124,930**	**825,041,102,655**	**72**

Source: *MDAs*

Annex V: MDAs Development Expenditure

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
D1011	The Executive Office of the President	1,034,004,100	1,034,004,100	-	547,093,057	1,128,653,484	53	109
D1012	Office of the Deputy President	100,000,000	100,000,000	-	19,160,554	28,503,613	19	29
D1013	Office of the Prime Cabinet Secretary	-	-	-				-
D1017	State House	894,906,667	894,906,667	-	617,862,702	888,445,798	69	99
D1018	State Department for National Government Coordination	22,000,000	22,000,000	-	21,364,870	18,094,867	97	82
D1023	State Department for Correctional Services	309,004,510	309,004,510	-	181,875,808	202,565,006	59	66
D1024	State Department for Immigration and Citizen Services	10,640,274,845	1,670,274,845	8,970,000,000	345,624,139	12,354,773,187	21	116
D1025	National Police Service	1,712,814,922	1,212,814,922	500,000,000	651,515,196	887,067,026	54	52
D1026	State Department for Internal Security and National Administration	3,965,777,277	3,965,777,277	-	3,582,638,639	3,642,793,615	90	92
D1032	State Department for Devolution	15,915,122,542	15,915,122,542	-	2,053,534,436	2,091,429,648	13	13
D1033	State Department for Special Programmes	165,602,460	165,602,460	-	82,801,230	165,602,460	50	100
D1036	State Department for the ASALs and Regional Development	3,805,249,612	3,508,689,612	296,560,000	2,439,003,344	2,287,072,044	70	60
D1041	Ministry of Defence	4,934,000,000	1,000,000,000	3,934,000,000	460,394,521	4,202,367,888	46	85
D1053	State Department for Foreign Affairs	2,346,400,000	2,346,400,000	-	1,154,150,000	2,346,400,000	49	100
D1064	State Department for Vocational and Technical Training	7,836,323,214	2,109,623,214	5,726,700,000	1,916,452,264	5,029,176,944	91	64
D1065	State Department for Higher Education and Research	2,781,974,265	2,741,974,265	40,000,000	2,574,177,865	2,574,177,865	94	93
D1066	State Department for Basic Education	18,490,447,879	18,180,447,879	310,000,000	8,976,483,251	11,027,355,197	49	60
D1071	The National Treasury	42,499,592,652	33,060,488,274	9,439,104,378	17,934,037,095	21,123,720,524	54	50
D1072	State Department for Economic Planning	59,360,111,950	59,300,111,950	60,000,000	40,545,048,226	45,854,652,594	68	77

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
D1073	State Department for Public Investments and Assets Management	736,000,000	736,000,000	-	398,786,981	629,679,261	54	86
D1082	State Department for Medical Services	21,936,068,600	13,615,068,600	8,321,000,000	7,649,105,123	17,249,665,768	56	79
D1083	State Department for Public Health and Professional Standards	5,561,191,767	5,161,191,767	400,000,000	2,697,942,012	2,835,680,754	52	51
D1091	State Department for Roads	150,253,219,469	76,244,238,213	74,008,981,256	48,915,631,213	91,350,890,225	64	61
D1092	State Department of Transport	40,334,236,808	4,322,236,808	36,012,000,000	3,769,259,249	27,278,000,000	87	68
D1093	State Department for Shipping and Maritime Affairs	2,224,602,460	165,602,460	2,059,000,000	165,602,460	153,885,623	100	7
D1094	State Department for Housing and Urban Development	116,729,355,362	20,890,355,362	95,839,000,000	8,029,283,614	90,816,024,661	38	78
D1095	State Department for Public Works	753,000,000	703,000,000	50,000,000	51,051,821	66,792,183	7	9
D1097	State Department for Aviation and Aerospace Development	358,805,330	358,805,330	-	165,602,459	331,204,920	46	92
D1104	State Department for Irrigation	6,593,175,736	4,963,175,736	1,630,000,000	3,122,826,628	3,596,875,658	63	55
D1109	State Department of Water and Sanitation	47,176,376,232	31,016,976,232	16,159,400,000	18,606,653,507	29,246,794,520	60	62
D1112	State Department for Lands and Physical Planning	4,982,390,000	3,505,390,000	1,477,000,000	3,200,390,000	3,989,129,029	91	80
D1122	State Department for Information Communications and Technology & Digital Economy	12,635,200,631	6,485,200,631	6,150,000,000	4,196,004,439	6,629,093,570	65	52
D1123	State Department for Broadcasting & Telecommunications	356,045,289	356,045,289	-	190,461,779	201,173,676	53	57
D1132	State Department for Sports	15,835,000,000	100,000,000	15,735,000,000	80,000,000	15,098,082,445	80	95
D1134	State Department for Culture, the Arts and Heritage	812,980,000	56,980,000	756,000,000	25,000,000	20,000,000	44	2
D1135	State Department for Youth Affairs	2,672,428,825	2,172,428,825	500,000,000	880,609,421	821,243,572	41	31
D1152	State Department for Energy	51,485,912,644	21,120,892,644	30,365,020,000	18,749,071,832	33,884,564,104	89	66
D1162	State Department for Livestock Development	5,076,058,633	4,076,058,633	1,000,000,000	2,746,142,452	4,377,588,998	67	86

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
D1166	State Department for the Blue Economy and Fisheries	5,231,727,099	4,206,727,099	1,025,000,000	4,193,575,042	4,797,072,653	100	92
D1169	State Department for Crop Development	32,151,811,411	29,114,811,411	3,037,000,000	25,383,319,366	26,568,651,203	87	83
D1173	State Department for Cooperatives	1,471,377,900	1,471,377,900	-	2,732,220,850	2,697,494,887	186	183
D1174	State Department for Trade	369,845,500	369,845,500	-	285,597,933	284,845,500	77	77
D1175	State Department for Industry	5,822,254,000	5,822,254,000	-	5,485,294,885	5,431,992,357	94	93
D1176	State Department for Micro, Small and Medium Enterprises Development	3,061,779,500	2,761,779,500	300,000,000	4,546,491,489	4,326,170,400	165	141
D1177	State Department for Investment Promotion	2,061,026,000	2,061,026,000	-	2,057,499,931	2,038,510,755	100	99
D1184	State Department for Labour and Skills Development	768,601,830	768,601,830	-	311,045,989	661,964,026	40	86
D1185	State Department for Social Protection and Senior Citizen Affairs	187,130,780	187,130,780	-	133,204,559	125,584,100	71	67
D1186	State Department for Children Services	244,000,000	244,000,000	-	71,341,052	28,279,522	29	12
D1192	State Department for Mining	267,171,968	267,171,968	-	5,120,000	5,120,000	2	2
D1193	State Department for Petroleum	5,311,000,000	150,000,000	5,161,000,000	1,100,000	2,791,024,161	1	53
D1202	State Department for Tourism	5,010,000,000		5,010,000,000		887,033,737		18
D1203	State Department for Wildlife	2,404,080,668	1,376,080,668	1,028,000,000	1,020,255,950	1,067,066,673	74	44
D1212	State Department for Gender and Affirmative Action	4,328,949,404	4,128,949,404	200,000,000	2,049,858,248	4,058,075,400	50	94
D1213	State Department for Public Service	1,856,405,740	1,511,405,740	345,000,000	1,219,723,621	1,317,765,866	81	71
D1252	The State Law Office	300,000,000	300,000,000	-	159,087,121	187,123,718	53	62
D1261	The Judiciary	1,700,000,000	1,152,938,473	547,061,527	179,829,039	255,947,495	16	15
D1271	Ethics and Anti-Corruption Commission	180,000,000	180,000,000	-	63,403,883	143,542,232	35	80
D1291	Office of the Director of Public Prosecutions	86,000,000	86,000,000	-		51,343,953	-	60
D1331	State Department for Environment and Climate Change	1,934,702,439	1,864,702,439	70,000,000	981,886,544	732,222,718	53	38

VOTE CODE	MINISTRY/ STATE DEPARTMENT / AGENCY	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Original AIA (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
D1332	State Department for Forestry	3,612,041,057	2,336,041,057	1,276,000,000	1,898,782,611	2,883,413,216	81	80
D2021	National Land Commission	556,104,101	556,104,101	-	326,713,751	339,804,275	59	61
D2031	Independent Electoral and Boundaries Commission	30,000,000	30,000,000	-			-	-
D2043	Parliamentary Joint Services	1,565,000,000	1,565,000,000	-	1,544,255,297	1,544,255,296	99	99
D2091	Teachers Service Commission	671,000,000	671,000,000	-	217,470,053	221,539,739	32	33
D2111	Auditor General	330,000,000	330,000,000	-	17,306,289	20,928,789	5	6
TOTAL		744,837,664,078	407,099,836,917	337,737,827,161	262,627,025,689	507,895,993,398	65	68

Source: *National Budget Documents FY 2025/26 and MDAs*

Annex VI: Current Transfer to SAGAs

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
State Department for Wildlife	Kenya Wildlife Service	7,273,999,500	1,892,900,500	-	9,166,900,000	609,525,000	8,691,763,332	9,301,288,332	5,211,515,543	1,892,900,500	-	7,104,416,043	78
	Wildlife Research And Training Institute	482,000,000	84,000,000	45,600,000	611,600,000	299,700,000	203,405,627	503,105,627	318,031,751	82,719,624	28,260,731	429,012,106	70
	Wildlife Clubs Of Kenya	31,000,000	10,000,000	7,100,000	48,100,000	19,575,000	15,998,500	35,573,500	23,250,000	7,195,000	5,053,500	35,498,500	74
State Department for Tourism	Tourism Regulatory Authority	295,459,010	162,413,579	410,140,318	868,012,907	680,803,523	-	680,803,523	220,903,600	117,363,516	161,673,276	499,940,392	58
	Kenya Utalii College	652,513,009	395,588,496	205,668,495	1,253,770,000	518,258,605	267,629,167	785,887,772	406,210,732	170,766,767	80,252,394	657,229,893	52
	Kenya Tourism Board	102,888,000	275,398,500	24,601,500	402,888,000	77,166,000	212,750,532	289,916,532	242,933,884	204,046,006	8,704,527	455,684,417	113
	Bomas of Kenya	191,222,816	12,962,766	74,708,166	278,893,748	190,393,748	25,163,245	215,556,993	190,966,776	3,622,188	84,144,149	278,733,113	100
	Tourism Fund	844,351,584	409,001,735	12,363,747,513	13,617,100,832	4,740,915,019	57,341,602	4,798,256,621	577,968,525	309,281,887	3,398,427,873	4,285,678,285	31
	Tourism Research Institute	9,875,000	99,723,000	7,250,000	116,848,000	81,258,950	-	81,258,950	144,000	47,198,465	1,798,736	49,141,201	42
State Department for Shipping and Maritime	Bandari Maritime Academy	179,681,805	152,739,595	2,597,860	335,019,260	180,864,198	116,261,591	297,125,789	142,331,371	173,981,276	2,592,687	318,905,334	95
	Kenya National Shipping Line	35,644,181	104,535,092	9,820,727	150,000,000	165,528,094	-	165,528,094	26,199,286	29,088,458	43,719,233	99,006,977	66
	Kenya Maritime Authority	574,831,722	100,252,840	1,932,915,438	2,608,000,000	1,861,676,585	-	1,861,676,585	416,077,062	173,022,976	923,791,784	1,512,891,822	58
State Department for Medical Services	Kenyatta National Hospital	13,542,650,101	5,092,305,598	82,396,302	18,717,352,000	7,003,568,972	7,541,548,867	14,545,117,839	11,029,156,350	3,829,865,629	1,210,663,990	16,069,685,969	86
	Kenyatta University Teaching Refferall And Research Hospital	3,756,196,000	2,185,400,000	839,850,000	6,781,446,000	1,711,084,500	3,210,658,594	4,921,743,094	3,869,266,220	1,784,738,985	449,695,856	6,103,701,061	90
	Kenya Biovax Institute Limited	208,533,410	14,559,914	137,256,676	360,350,000	168,900,000	19,700,493	188,600,493	139,222,713	14,497,468	87,082,816	240,802,997	67
	Jaramogi Oginga Odinga Hospital	1,336,674,428	785,261,555	709,404,017	2,831,340,000	1,087,560,000	1,025,628,140	2,113,188,140	782,132,673	593,591,695	426,627,975	1,802,352,342	64
	National Cancer Institute Of Kenya	89,219,310	105,880,690	97,900,000	293,000,000	220,932,003	-	220,932,003	45,113,640	80,098,660	39,493,714	164,706,014	56
	Mwai Kibaki Referral Hospital	732,947,452	518,242,698	101,525,962	1,352,716,112	492,000,000	461,824,210	953,824,210	649,889,803	358,107,573	157,497,416	1,165,494,792	86
	Kemri	2,124,611,706	220,000,000	50,000,000	2,394,611,706	1,851,957,000	142,942,190	1,994,899,190	2,119,337,680	216,589,626	59,252,670	2,395,179,976	100
	Moi Teaching And Referral Hospital (MTRH)	9,643,893,711	3,673,436,084	12,302,040	13,329,631,835	3,990,653,322	4,650,025,050	8,640,678,372	7,216,053,345	2,234,721,211	6,988,954	9,457,763,511	71
	National Syndemic Diseases Control Council (NSDCC)	541,800,000	466,200,000	149,000,000	1,157,000,000	771,333,333	-	771,333,333	301,144,350	399,027,871	51,249,422	751,421,642	65
	Digital Health Agency	17,200,000	52,800,000	-	70,000,000	-	-	-	2,720,863	42,870,212	-	45,591,075	65
	Social Health Authority	2,828,816,715	112,433,971,587	2,759,827,099	118,022,615,401	30,046,870,470	63,712,044,624	93,758,915,094	3,510,028,339	80,563,833,941	882,377,643	84,956,239,923	72
	Kenya Medical Supply Authority (KEMSA)	1,250,000,000	3,902,560,000	-	5,152,560,000	101,250,000	1,645,471,445	1,746,721,445	911,363,434	1,792,387,445	-	2,703,750,878	52

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
State Department for Crop Development	Agriculture And Food Authority	1,401,847,500	3,084,396,500	158,756,000	4,645,000,000	-	3,962,006,388	3,962,006,388	978,415,902	1,303,039,082	140,795,124	2,422,250,108	52
	Agricultural Development Corporation	720,955,569	1,656,309,703	457,734,728	2,835,000,000	-	1,007,194,601	1,007,194,601	484,528,936	384,042,557	138,623,108	1,007,194,601	36
	Kenya Livestock Research Organization	3,727,399,156	807,030,404	-	4,534,429,560	2,746,072,040	974,317,411	3,720,389,451	3,031,498,355	688,891,096	-	3,720,389,451	82
	Pyrethrum Processing Company Of Kenya Ltd. (PPCK)	180,650,000	199,450,000	29,900,000	410,000,000	90,000,000	99,034,239	189,034,239	135,996,513	14,572,970	16,464,504	167,033,987	41
	Commodities Fund	139,729,742	139,639,775	14,594,900	293,964,417	-	96,617,385	96,617,385	93,791,475	106,386,172	14,671,530	214,849,177	73
	Kenya Plant Health Inspectorate Service	1,000,215,000	1,172,045,000	164,000,000	2,336,260,000	-	1,831,130,948	1,831,130,948	729,528,679	1,017,832,592	71,386,562	1,818,747,833	78
	National Biosafety Authority	141,464,093	175,567,307	38,128,600	355,160,000	116,032,500	231,010,671	347,043,171	101,833,083	179,686,290	25,230,553	306,749,926	86
	Pest Control And Products Board	288,831,595	246,493,012	54,266,893	589,591,500	166,875,000	283,663,454	450,538,454	198,010,246	147,056,788	34,198,606	379,265,640	64
	Biosafety Appeals Board	-	26,628,098	2,171,902	28,800,000	21,600,000	-	21,600,000	-	19,929,756	1,615,926	21,545,682	75
	Tea Board Of Kenya	154,000,000	104,128,250	92,511,750	350,640,000	180,424,000	61,581,540	242,005,540	110,495,563	71,187,404	82,011,202	263,694,169	75
	Bukura Agricultural College	238,129,872	151,851,624	88,167,221	478,148,717	156,111,534	225,466,467	381,578,001	171,424,059	100,505,514	18,923,324	290,852,897	61
	Kenya Sugar Research And Training Institute	276,360,533	92,736,907	-	369,097,440	428,910,084	18,598,205	447,508,289	196,355,569	117,337,759	41,144,992	354,838,320	96
State Department for Investment Promotion	Export Processing Zones Authority	385,140,960	188,269,040	228,590,000	802,000,000	121,500,000	544,562,487	666,062,487	311,021,448	99,429,707	136,861,578	547,312,732	68
	Special Economic Zones Authority	76,261,204	82,202,496	22,536,300	181,000,000	60,750,000	122,438,174	183,188,174	56,909,110	75,697,755	18,424,895	151,031,760	83
	Kenya Investment Authority	153,000,000	69,510,000	168,356,388	390,866,388	330,219,000	60,647,388	390,866,388	138,586,148	54,844,244	187,977,154	381,407,546	98
State Department for Industry	1. Kenya Accreditation Service (Kenas)	168,627,793	139,593,777	30,588,430	338,810,000	115,357,500	170,982,780	286,340,280	121,874,937	C	31,317,365	153,192,302	45
	2. Anti-Counterfeit Authority (Aca)	375,030,900	122,333,821	38,741,500	536,106,221	78,705,000	378,005,869	456,710,869	271,003,245	85,351,282	25,426,738	381,781,265	71
	3. Kenya Industrial Research And Development Institute (KIRDI)	600,400,000	29,257,000	13,000,000	642,657,000	459,492,750	18,145,351	477,638,101	433,657,279	33,536,747	17,297,836	484,491,862	75
	4. Scrap Metal	-	56,250,000	-	56,250,000	-	60,350,300	60,350,300	-	54,316,833	-	54,316,833	97
	Council (SMC)												
	5. Numerical Machining Complex (Nmc)	191,907,461	15,700,000	629,661,400	837,268,861	141,378,039	-	141,378,039	124,214,339	3,589,748	126,196,823	254,000,910	30
	6. Kenya Leather Development Council (Kldc)	145,000,000	51,108,340	26,500,000	222,608,340	153,325,020	8,460,855	161,785,875	115,789,064	36,103,418	9,105,600	160,998,082	72

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
State Department for Devolution	1. Intergovernmental Relations Technical Committee	181,545,185	195,494,815	16,350,000	393,390,000			-	181,495,005	195,368,226	16,333,715	393,196,946	100
	2. Council Of Governors	163,800,000	37,430,000		201,230,000	150,922,500		150,922,500	123,036,124	27,221,576		150,257,700	75
State Department for Culture and Heritage	National Museums Of Kenya	739,454,672	614,278,601		1,353,733,273	586,006,231	381,876,757	967,882,988	532,193,253	440,600,840		972,794,093	72
	Kenya Cultural Centre	50,308,000	93,493,248	10,496,300	154,297,548	84,223,161	29,374,093	113,597,254	38,832,320	41,698,969	7,357,930	87,889,218	57
	National Heroes Council	43,019,314	70,538,400	8,283,000	121,840,714	121,840,714		121,840,714	42,107,375	67,400,906	1,318,373	110,826,654	91
	Kenya National Library Service	311,147,535	116,813,311	30,000,122	457,960,968	85,835,721	29,701,563	115,537,284	235,006,592	75,786,013	11,450,217	322,242,822	70
	National Lottery		148,000,000		148,000,000	111,000,000		111,000,000		63,558,049		63,558,049	43
Ministry of Defence	Kenya Space Agency	77,908,506	76,931,389	195,160,105	350,000,000	262,500,000	-	262,500,000	41,591,564	45,801,303	142,453,387	229,846,254	66
	Kenya Meat Commission	309,059,663	2,599,053,724	71,886,613	2,980,000,000	-	1,068,151,022	1,068,151,022	239,178,839	1,089,756,278	40,385,427	1,369,320,544	46
	Kenya Shipyards Limited	250,000,000	4,674,383,680	637,916,320	5,562,300,000	570,000,000	3,915,236,215	4,485,236,215	162,385,783	3,450,962,838	452,317,564	4,065,666,185	73
	National Defence University - Kenya	158,722,160	61,550,000	230,727,840	451,000,000	338,330,000	31,953,490	370,283,490	87,879,425	40,778,065	207,902,155	336,559,645	75
State Law	1. National Council For Law Reporting (NCLR)	176,453,030	143,678,120	20,045,850	340,177,000	247,632,750	13,818,106	261,450,856	128,823,037	105,239,153	4,932,396	238,994,586	70
	2. Nairobi Centre For International Arbitration	81,583,808	65,237,800	11,218,392	158,040,000	123,441,416	-	123,441,416	58,490,874	53,931,560	7,864,051	120,286,485	76
	3. Council Of Legal Education	132,174,456	80,675,544	69,950,000	282,800,000	84,524,999	134,103,021	218,628,020	95,803,153	72,458,036	85,000,564	253,261,753	90
	4. Kenya School Of Law	269,270,000	73,700,000	133,830,000	476,800,000	31,200,000	324,763,584	355,963,584	199,618,802	50,020,870	94,545,679	344,185,351	72
	5. Business Registration Service	242,399,973	236,368,419	9,816,859	488,585,251	1,039,822,329	-	1,039,822,329	214,649,403	212,903,985	6,322,145	433,875,533	89
	6. Auctioneers Licensing Board	-	-	31,842,000	31,842,000	23,881,500	-	23,881,500	-	-	23,881,500	23,881,500	75
State Department of Broadcasting and Telecommunication	Media Council Of Kenya	252,670,442	562,054,558	-	814,725,000	622,460,905	184,764,095	807,225,000	250,083,018	534,705,012	-	784,788,030	96
Media Complaints Commission		-	6,750,000	-	6,750,000	-	6,750,000	6,750,000	-	6,750,000	-	6,750,000	100
	Kenya Institute Of Mass Communication	121,725,675	54,830,025	30,736,050	207,291,750	147,291,750	58,131,628	205,423,378	121,825,675	52,500,270	30,935,718	205,261,663	99

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Kenya Yearbook Editorial Board	54,487,875	73,012,125	-	127,500,000	81,000,000	43,275,662	124,275,662	45,232,608	52,818,152	-	98,050,760	77
	Kenya Broadcasting Corporation	1,006,846,608	715,761,642	-	1,722,608,250	553,010,542	565,404,343	1,118,414,885	879,332,869	415,896,407	-	1,295,229,276	75
	National Communication Secretariat	-	166,500,000	-	166,500,000	101,500,000	-	101,500,000	-	101,500,000	-	101,500,000	61
State Department for ICT & Digital Economy	Ict Authority	452,958,062	45,841,938	121,500,000	620,300,000	400,200,000	24,635,341	424,835,341	341,696,614	54,473,760	107,780,909	503,951,283	81
	Office Of The Data Protection Commissioner	224,000,000	767,470,000	-	991,470,000	594,313,334	75,000,000	669,313,334	156,680,535	534,126,996	-	690,807,531	70
	Konza Technopolis Development Authority	359,000,000	495,970,000	-	854,970,000	416,227,500	225,000,000	641,227,500	302,800,000	338,427,500	-	641,227,500	75
	Kenya Advanced Institute Of Science & Technology	53,520,902	56,952,000	103,487,098	213,960,000	158,220,000	3,000,000	161,220,000	28,648,354	8,291,023	69,931,090	106,870,467	50
State Department for Youth Affairs and The Arts	National Youth Council (Nyc)	19,500,000	29,010,000	18,667,347	67,177,347	67,177,347	-	67,177,347	19,350,000	28,650,000	18,450,000	66,450,000	99
	The President's Award-Kenya	26,815,453	10,698,448		37,513,901	11,566,401	26,263,902	37,830,303	24,800,557	13,029,746		37,830,303	101
	Kenya Film School (Kfs)	3,824,000	63,841,570		67,665,570	625,000		625,000	3,824,000	63,841,570		67,665,570	100
	Youth Enterprise Development Fund	205,160,460	102,496,163		307,656,623	165,814,968	111,640,426	277,455,394	189,905,173	76,092,575	87,192,940	353,190,688	115
	Kenya Film Classification Board (Kfcb)	247,855,411	60,101,314	9,485,110	317,441,835	193,081,377	27,972,385	221,053,762	179,342,342	83,023,148	22,774,362	285,139,852	90
	Kenya Film Commission (Kfc)	166,555,614			166,555,614	166,555,614	-	166,555,614	82,505,944	61,486,558	-	143,992,502	86
	Kenya Copyright Board (Kecobo)	110,978,583	64,319,094		175,297,677	120,223,258	1,069,300	121,292,558	79,604,633	39,872,418		119,477,051	68
	2 Women Enterprise Funds	352,770,000	-		352,770,000	163,327,500	81,913,564	245,241,064	260,872,959	-	-	260,872,959	74
	3. Anti Fgm Board	78,188,485	92,918,015	15,763,500	186,870,000	140,152,500	-	140,152,500	54,467,289	78,884,175	11,192,222	144,543,686	77
State Department for Economic Planning	Kenya National Bureau Of Statistics (KNBS)	698,960,000	315,400,000	43,850,000	1,058,210,000	81,755,476	740,407,500	822,162,976	556,823,362	139,734,138	43,850,000	740,407,500	70
	Kenya Institute For Public Policy Research And Analysis (KIPPRA)	348,848,178	290,541,822	-	639,390,000	322,042,500	106,043,730	428,086,230	261,636,134	60,406,367	-	322,042,500	50
	National Council For Population And Development (NCPD)	220,000,000	132,530,000	-	352,530,000	264,497,500	-	264,497,500	155,510,699	108,886,801	-	264,397,500	75
	Kenya Vision 2030 (Vision 2030)	98,780,000	62,110,000	8,400,000	169,290,000	126,967,500	7,056,983	134,024,483	70,975,735	50,575,438	5,416,327	126,967,500	75

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	New Partnership For Africa's Development (NEPAD)	169,339,555	153,626,445	894,000	323,860,000	239,220,000	-	239,220,000	110,023,744	128,899,998	296,258	239,220,000	74
	National Government Constituencies Development Fund (Ngcdf)	-	-	100,000,000	100,000,000	-	-	-	-	-	50,000,000	50,000,000	50
State Department for Higher Education	Alupe University	412,363,518	199,107,742	20,294,718	631,765,978	209,898,963	425,592,349	635,491,312	310,721,053	99,381,005	9,848,670	419,950,728	66
	Bomet University	397,841,734	136,622,988	323,975,529	858,440,251	223,643,777	514,172,833	737,816,610	271,369,194	79,665,032	20,726,284	371,760,510	43
	Chuka University	1,700,000,000	512,695,785		2,212,695,785	868,327,126	1,315,766,794	2,184,093,920	1,397,053,881	399,560,245		1,796,614,126	81
	Co-Operative University Of Kenya	800,574,701	344,271,755	181,450,500	1,326,296,956	291,948,772	1,260,204,565	1,552,153,337	631,064,057	222,274,246	112,355,302	965,693,605	73
	Dedan Kimathi University Of Technology	1,528,232,029	133,450,000	568,096,412	2,229,778,441	713,607,462	1,227,108,090	1,940,715,552	1,126,048,674	73,288,014	315,283,567	1,514,620,255	68
	Egerton University	3,396,382,299	374,388,280	1,695,884,255	5,466,654,834	1,623,704,870	2,855,911,510	4,479,616,380	2,791,781,634	112,849,005	1,059,833,997	3,964,464,636	73
	Garissa University	604,538,803	380,455,486	132,807,678	1,117,801,967	256,373,850	370,968,870	627,342,720	381,234,538	247,563,775		628,798,313	56
	Jaramogi Oginga Odinga University Of Science And Technology	1,295,870,518	538,060,800	71,370,488	1,905,301,806	308,120,618	726,422,980	1,034,543,598	994,420,006	225,159,659	20,959,761	1,240,539,426	65
	Jomo Kenyatta University Of Agriculture And Technology	6,002,141,909	775,920,832	362,357,010	7,140,419,751	1,990,943,781	5,539,743,222	7,530,687,003	4,863,200,428	1,228,209,513	222,091,370	6,313,501,311	88
	Kabarnet University College	49,820,187	12,119,930	8,067,231	70,007,348		70,007,348	70,007,348	70,986,822	11,915,045	12,339,763	95,241,630	136
	Kaimosi Friends University	696,459,471	849,519,168	25,765,000	1,571,743,639	308,477,046	1,040,999,861	1,349,476,907	393,490,968	263,619,705	7,249,179	664,359,852	42
	Karatina University	1,188,575,355	905,264,762		2,093,840,117	436,158,318	2,026,709,061	2,462,867,379	837,531,934	336,979,142		1,174,511,076	56
	Kenyatta University	6,011,848,311	2,398,110,232	592,367,942	9,002,326,485	3,199,054,014	1,957,773,733	5,156,827,748	5,766,792,994	1,278,086,301	565,649,654	7,610,528,949	85
	Kibabii University	1,289,487,595	338,533,648	166,932,340	1,794,953,583	1,453,380,439	365,687,645	1,819,068,084	806,069,793	333,181,512	96,738,353	1,235,989,658	69
	Kirinyaga University	925,205,951	699,817,774	173,590,000	1,798,613,725	424,690,201	1,195,695,443	1,620,385,644	678,181,571	150,230,899	495,188,054	1,323,600,524	74
	Kisii University	3,179,165,943	2,117,500,000	1,193,917,043	6,490,582,986	764,363,126	1,304,986,747	2,069,349,873	1,398,392,686	986,157,612	248,299,378	2,632,849,676	41
	Koitaleel Samoei University College	287,061,377	315,747,499	96,038,910	698,847,786	152,771,388	313,060,026	465,831,414	200,450,319	115,587,291	75,244,403	391,282,013	56
	Laikipia University	832,051,235	209,007,170	-	1,041,058,405	319,225,312	1,534,144,021	1,853,369,333	857,025,165	236,476,205	-	1,093,501,370	105
	Maasai Mara University	1,695,733,941	811,635,724	30,000,000	2,537,369,665	505,880,625	1,787,842,954	2,293,723,579	1,312,814,636	300,461,182	20,452,378	1,633,728,196	64
	Machakos University	1,124,899,445	576,900,000	209,000,000	1,910,799,445	989,469,560	1,212,169,817	2,201,639,377	859,583,986	332,460,018	24,852,557	1,216,896,561	64
	Mama Ngina University College	324,135,417	167,900,000	33,200,000	525,235,417	403,409,585	79,870,109	483,279,694	196,157,570	33,316,814	25,244,407	254,718,791	48

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Maseno University	3,120,513,913	1,562,277,322	30,000,000	4,712,791,235	1,684,299,895	2,957,349,815	4,641,649,710	2,389,169,572	780,723,083	78,783,992	3,248,676,647	69
	Masinde Muliro University Of Science And Technology	3,326,310,000	1,312,903,000	572,237,000	5,211,450,000	301,804,516	784,897,442	1,086,701,958	2,214,522,407	402,091,600	218,435,851	2,835,049,858	54
	Meru University	1,417,173,348	711,965,395	28,020,000	2,157,158,743	1,009,488,274	618,516,939	1,628,005,213	1,068,131,873	366,865,255	83,859,441	1,518,856,569	70
	Moi University	3,188,362,259	1,007,116,290	295,889,068	4,491,367,617	1,497,611,370	2,999,237,237	4,496,848,607	4,092,206,537	713,056,404	209,494,769	5,014,757,710	112
	Multimedia University	1,387,639,768	494,335,932		1,881,975,700	405,849,157	881,855,875	1,287,705,032	958,317,266	229,236,890		1,187,554,156	63
	Murang'a University Of Technology	1,515,052,726	976,534,660		2,491,587,386	1,081,234,702	345,405,429	1,426,640,131	704,197,851	693,145,488		1,397,343,339	56
	Nyandarua University College	11,360,900	13,296,830		24,657,730		16,836,252	16,836,252	285,000	798,913		1,083,913	4
	Open University Of Knya	316,368,302	298,783,476	76,684,705	691,836,484	361,344,139	164,384,048	525,728,186	220,897,446	138,751,774	48,451,801	408,101,022	59
	Pwani University	1,455,390,000	306,068,000	97,900,000	1,859,358,000	431,216,000	649,654,000	1,080,870,000	997,863,000	151,466,000	51,316,000	1,200,645,000	65
	Rongo University	895,686,213	413,129,911		1,308,816,124	373,066,481	827,609,790	1,200,676,271	663,565,896	259,989,115		923,555,011	71
	South Eastern Kenya	1,222,255,000	369,900,000	24,850,000	1,617,005,000	452,730,297	555,804,994	1,008,535,291	775,677,289	212,897,409	9,748,000	998,322,698	62
	Taita Taveta University	650,576,186	459,131,377	36,398,968	1,146,106,531	315,697,913	650,878,316	966,576,229	458,213,970	130,558,744	56,146,289	644,919,004	56
	Technical University Of Kenya	3,457,939,177	418,311,987	25,553,772	3,901,804,936	619,649,136	1,249,418,141	1,869,067,277	2,294,672,960	217,947,088	21,158,605	2,533,778,652	65
	Technical University Of Mombasa	1,672,789,699	340,160,000	263,886,535	2,276,836,234	1,489,534,952	611,781,825	2,101,316,777	1,213,687,805	28,478,062	409,662,357	1,651,828,224	73
	Tharaka University	475,000,000	326,254,189	273,632,546	1,074,886,735	470,153,546	413,931,830	884,085,376	559,680,003	170,056,606	154,348,767	884,085,376	82
	Tom Mboya University	560,983,580	462,000,950	721,627,156	1,744,611,686	717,484,261	363,359,700	1,080,843,961	415,127,849	341,880,703	432,976,294	1,189,984,846	68
	Turkana University College	302,983,087	168,126,940	69,033,096	540,143,123	139,659,613	857,580,740	997,240,353	177,370,535	118,635,687	39,731,342	335,737,564	62
	University Of Eldoret	2,488,376,143	665,000,375	341,495,251	3,494,871,769	854,658,932	2,038,510,657	2,893,169,589	1,967,786,020	368,429,124	64,045,338	2,400,260,482	69
	University Of Embu	1,016,765,836	209,733,852	17,744,000	1,244,243,688	748,813,674	961,967,074	1,710,780,748	772,411,300	410,712,755	13,536,560	1,196,660,615	96
	University Of Kabianga	1,412,019,403	552,538,252	74,063,075	2,038,620,729	325,020,779	1,794,065,242	2,119,086,021	1,047,496,030	160,553,578	40,901,828	1,248,951,436	61
	University Of Nairobi	11,831,807,554	2,135,883,030	4,407,327,548	18,375,018,132	8,285,012,997	2,746,346,009	11,031,359,006	7,472,561,752	1,960,093,224	2,746,807,105	12,179,462,081	66
The National Treasury	Kenya Revenue Authority (KRA)	30,020,368,622	8,586,000,000	7,470,000,000	46,076,368,622	23,092,752,000	3,665,287,345	26,758,039,345	19,960,637,354	4,688,885,576	3,969,829,132	28,619,352,062	62
	Financial Reporting Centre	474,200,000	233,115,000	13,000,000	720,315,000	540,236,250		540,236,250	230,989,959	267,528,711	12,462,112	510,980,782	71
	Competition Authority Of Kenya	259,000,000	126,500,000	201,744,000	587,244,000	282,483,000	283,909,963	566,392,963	227,754,473	77,029,652	128,979,093	433,763,218	74

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Public Sector Accounting Standard Board	118,900,000	55,000,000	67,100,000	241,000,000	180,442,500		180,442,500	61,734,301	40,468,927	73,453,452	175,656,680	73
	Registration Of Certified Public Secretaries Board	3,200,000	700,000	1,800,000	5,700,000		3,257,500	3,257,500	5,681,439	8,608,271	1,757,934	16,047,644	282
	Kenya Trade Network Agency	413,468,183	543,981,817	39,750,000	997,200,000	34,725,000	1,004,413,710	1,039,138,710	270,401,855	212,522,557	31,195,260	514,119,672	52
	Nairobi International Financial Centre	46,300,000	21,100,000	3,000,000	70,400,000	58,047,000	5,500,000	63,547,000	57,875,146	38,979,520	4,364,407	101,219,073	144
	Unclaimed Financial Assets Authority (Ufaa)	208,000,000	88,000,000	677,000,000	973,000,000	512,338,000	26,522,000	538,860,000	120,437,000	143,317,335	189,415,714	453,170,049	47
	Competition Tribunal		31,400,000	10,000,000	41,400,000	41,000,000	300,000	41,300,000		26,925,308	3,412,904	30,338,212	73
	Institute Of Certified Investment And Financial Analysts (ICIFA)	21,100,000	12,000,000	17,600,000	50,700,000	15,525,000	22,374,145	37,899,145	16,672,244	12,099,158	7,231,790	36,003,192	71
	Kasneb Foundation	11,500,000	1,700,000	106,800,000	120,000,000	90,000,000	-	90,000,000	8,488,928	4,378,055	74,984,916	87,851,899	73
	Kenya National Entrepreneurs Savings Trust	82,200,000	18,500,000	96,200,000	196,900,000	147,622,500		147,622,500	46,020,245	50,536,919	17,423,443	113,980,607	58
State Department for Micro, Small and Medium Enterprises	1. Kenya Industrial Estate	313,869,548	286,940,452	32,638,292	633,448,292	102,987,000	530,461,292	633,448,292	230,861,000	157,593,000	19,938,000	408,392,000	64
	2 Micro Small And Medium Enterprise Authority	543,428,036	289,631,964		833,060,000	643,920,000	3,724,700	647,644,700	356,146,183	339,090,588		695,236,771	83
	3 Uwezo Fund	6,974,400	112,358,795	18,296,805	137,630,000	94,272,500	8,235,000	102,507,500	4,575,712	72,643,944	15,676,727	92,896,383	67
	4. Financial Inclusion Fund	20,000,000		189,000,000	209,000,000		51,900,000	51,900,000	5,038,716	13,292,941	5,490,341	23,821,998	11
State Department for Trade	1.Kenya National Trading Corporation (Kntc)	119,775,761	170,367,626	2,082,000	292,225,387	200,000,000	209,859,636	409,859,636	102,858,795	134,260,802	1,218,406	238,338,003	82
	2.Kenya Export Promotion And Branding Agency (KEPROBA)	300,183,156	385,633,844	35,000,000	720,817,000	529,362,750	6,491,258	535,854,008	199,797,908	322,679,072	31,804,652	554,281,632	77
	3.Warehouse Receipt System Council (Wrsc)	29,865,417	9,305,583	6,300,000	45,471,000	33,878,250	20,000	33,898,250	11,452,488	5,641,616	5,994,921	23,089,025	51
	4.Kenya Trade Remedies Agency (Ketra)	44,460,000	11,909,250	-	56,369,250	68,278,500	-	68,278,500	4,155,005	24,199,529	-	28,354,533	50
	5.Kenya Consumer Protection Advisory Committee (Kecopac).	-	854,932	14,130,068	14,985,000	29,970,000	-	29,970,000	-	854,932	10,785,012	11,639,944	78
	Kenya National Multi Comodity Exchange	33,750,000	-	-	33,750,000	33,750,000	-	33,750,000	-	-	-	-	-

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
State Department of Vocational and Technical Training	Kenya National Qualification Authority	73,518,000	117,746,000	24,430,000	215,694,000	117,139,243	37,285,094	154,424,337	46,054,141	87,783,078	39,457,876	173,295,095	80
	Technical And Vocational Education And Training Authority (TVETA)	171,935,475	241,127,776	20,000,000	433,063,251	142,042,167	110,776,665	252,818,832	106,844,950	122,428,025	13,068,491	242,341,466	56
	Tvet Cdacc	126,000,000	1,227,967,500	236,032,500	1,590,000,000	-	2,189,865,259	2,189,865,259	100,491,719	1,382,635,414	87,697,358	1,570,824,491	99
	Kenya Schol Of TVET	103,753,412	333,321,984	113,310,354	550,385,750	381,833,081	35,650,000	417,483,081	70,387,694	252,870,409	98,949,450	422,207,553	77
	Nairobi National Polytechnic	70,080,000	541,354,010	36,260,000	647,694,010	136,414,002	323,297,488	459,711,490	55,163,157	293,243,395	113,082,832	461,489,384	71
	Meru National Polytechnic	138,990,675	438,176,780	345,326,895	922,494,350	146,601,621	461,013,774	607,615,395	103,675,624	333,686,109	76,807,178	514,168,911	56
	Kisumu National Polytechnic	217,005,078	336,486,926	184,784,462	738,276,466	152,395,986	297,514,981	449,910,967	111,124,976	185,575,668	48,543,276	345,243,920	47
	Sigalagala National Polytechnic	125,000,000	481,000,000	392,000,000	998,000,000	210,092,986	351,236,177	561,329,163	75,580,833	290,314,955	126,732,254	492,628,042	49
	Kitale National Polytechnic	110,400,000	560,052,132	109,965,520	780,417,652	132,021,398	549,376,376	681,397,774	96,064,018	322,367,610	71,104,540	489,536,168	63
	Bungoma National Polytechnic				-	87,018,678	74,159,895	161,178,573	53,962,205	73,658,421	30,557,947	158,178,573	-
	Kiambu National Polytechnic	127,255,416	518,278,000	282,525,584	928,059,000	78,351,311	528,016,276	606,367,587	99,710,596	299,620,135	213,378,951	612,709,682	66
	Eldoret National Polytechnic	336,038,776	408,656,586	297,525,938	1,042,221,300	12,000,000	577,263,697	589,263,697	255,750,773	307,781,911	49,959,875	613,492,559	59
	Mawego National Polytechnic	74,000,000	343,922,200	121,328,400	539,250,600	49,549,952	217,648,955	267,198,907	57,283,974	164,773,138	40,358,897	262,416,009	49
	Ollessos National Polytechnic	109,000,000	349,724,573	59,570,000	518,294,573	117,652,244	537,984,743	655,636,987	73,089,141	137,256,787	53,478,478	263,824,406	51
	Nyeri National Polytechnic	140,000,000	411,983,576	30,000,000	581,983,576	162,000,000	289,000,000	451,000,000	89,000,000	311,000,000	95,000,000	495,000,000	85
	Nyandarua National Polytechnic	60,000,000	668,099,232	40,228,110	768,327,342	-	159,733,927	159,733,927	33,237,225	107,186,239	22,236,547	162,660,012	21
	Kabete National Polytehnic	116,161,000	373,527,234	127,506,236	617,194,470	154,866,425	495,644,601	650,511,025	88,926,665	364,884,893	83,108,169	536,919,726	87
	Kisii National Polytechnic	174,106,117	522,354,971	463,286,976	1,159,748,064	311,904,464	506,239,518	818,143,982	101,835,150	319,023,329	52,150,521	473,009,000	41
	Kisiwa National Polytechnic	52,093,636	14,741,419	25,634,945	92,470,000	40,193,039	404,279,713	444,472,752	53,167,339	199,310,220	52,488,470	304,966,029	330
	Kaiboi National Polytechnic	60,798,000	209,696,435	123,505,565	394,000,000	139,031,505	104,658,560	243,690,065	47,471,186	122,119,929	60,106,202	229,697,318	58
	Kenya Coast National Poytechnic	144,519,000	45,902,000	456,179,000	646,600,000	20,005,235	359,279,456	379,284,691	84,610,536	320,569,993	112,406,805	517,587,334	80
	North Eastern National Polytechnic				-	22,446,610	48,706,163	71,152,773	14,902,231	20,824,236	14,349,899	50,076,366	-
	Thika Technical Training Institute	171,114,796	352,704,421	245,478,120	769,297,337	(29,036,879)	303,472,919	274,436,040	15,802,217	61,774,450	151,900,132	229,476,799	30

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Rift Valley Technical Training Institute	85,417,024	402,693,047	57,473,136	545,583,207	79,660,735	298,284,114	377,944,849	51,993,455	260,822,236	44,888,862	357,704,553	66
	Sikri Technical Training Institute	22,152,500	29,500,600	4,451,796	56,104,896	45,333,945	78,929,441	124,263,386	21,393,615	66,449,643	9,079,735	96,922,993	173
	Keroka Technical Training Institute	28,779,300	21,668,121	59,783,100	110,230,521	8,848,495	61,592,177	70,440,672	20,891,287	47,899,500	5,415,255	74,206,042	67
	Karen Technical Training Institute For The Deaf	14,000,000	15,288,000	20,428,188	49,716,188	34,575,250	53,027,429	87,602,679	8,613,274	113,834,496	3,973,960	126,421,730	254
	Ramogi Institute Of Advanced Technology (Riat)	58,385,932	16,554,726	25,059,342	100,000,000	151,243,845	121,724,739	272,968,584	29,704,552	124,601,340	20,067,798	174,373,690	174
	Machakos Technical Institute For The Blind	23,528,409	107,056,301	11,666,443	142,251,152	53,164,416	141,349,327	194,513,743	15,835,503	135,031,007	5,947,309	156,813,819	110
	Nyangoma Technical Training Institute	18,000,000	28,000,000	1,235,957	47,235,957	41,491,970	29,669,238	71,161,208	16,796,793	27,706,618	22,769,864	67,273,275	142
State Department of Sports	Anti-Doping Agency Of Kenya	68,400,000	172,140,000	-	240,540,000	172,905,048	8,933,929	181,838,977	58,191,910	123,647,067	-	181,838,977	76
	Sports Kenya	199,299,440	168,506,000	34,060,000	401,865,440	202,849,074	90,071,184	292,920,258	160,563,024	136,015,128	25,597,523	322,175,675	80
	Kenya Academy Of Sports	90,500,000	154,190,000	-	244,690,000	183,517,500	-	183,517,500	67,879,000	106,221,050	9,417,405	183,517,455	75
	Sports Arts & Social Dev. Fund	120,143,997	51,375,564	253,480,439	425,000,000	-	212,499,996	212,499,996	75,148,603	46,997,439	84,656,786	206,802,828	49
State Department for Housing and Urban Development	Affordable Housing Board	183,931,688	1,120,472,218	3,699,785,226	5,004,189,132	1,885,540,603,132		1,885,540,603,132	13,978,964	405,741,160	1,465,820,479	1,885,540,603	38
State Department of Transport	1. Lapsset Corrdior Development Authority	430,000,000	210,000,000	36,230,000	676,230,000	527,393,366	-	527,393,366	342,457,811	149,661,316	30,024,531	522,143,658	77
	2.Nairobi Metropolitan Area Transport Authority	207,035,052	234,512,948	24,040,000	465,588,000	349,191,000	-	349,191,000	155,671,862	183,073,511	10,445,627	349,191,000	75
	3.Kenya Railways Corporation	4,826,728,743	356,330,213	65,313,117,560	70,496,176,516	3,515,916,179	17,973,663,011	21,489,579,190	3,421,150,992	210,358,265	55,800,261,974	59,431,771,231	84
	4.Kenya Ports Authority	19,825,607,544	747,242,000	27,190,360,393	47,763,209,937	1,154,529,216	64,204,408,266	65,358,937,482	15,576,046,379	397,538,794	23,338,610,295	39,312,195,468	82
	5.National Transport And Safety Authority	1,690,644,765	1,995,193,894	850,000,000	4,535,838,659	150,000,000	3,070,693,759	3,220,693,759	1,106,422,221	1,494,470,734	91,779,972	2,692,672,927	59
State Department for the ASALs and Regional Development	National Drought Management Authority	679,975,659	562,711,454	3,425,949,732	4,668,636,845	3,501,477,634	-	3,501,477,634	456,951,159	357,948,023	2,570,255,800	3,385,154,982	73

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Coast Development Authority	180,000,000	-	-	180,000,000	180,000,000	-	180,000,000	180,000,000	-	-	180,000,000	100
	Lake Basin Development Authority	290,560,106	76,000,000	170,000,000	536,560,106	313,694,872	79,985,200	393,680,072	308,016,853	85,663,219	-	393,680,072	73
	Ewaso Ng'iro North Development Authority	181,637,060	9,232,000	20,020,000	210,889,060	211,635,569	1,824,000	213,459,569	169,433,640	6,797,229	9,856,350	186,087,219	88
	Ewaso Ng'iro South Development Authority	291,911,460	17,500,000	-	309,411,460	291,911,460	4,055,822	295,967,282	205,122,589	6,112,180	84,732,514	295,967,282	96
	Tana River Development Authority	272,975,422	157,000,000	-	429,975,422	429,975,422	272,975,422	702,950,844	349,864,191	272,975,422	76,888,769	699,728,382	163
	Kerio Valley Development Authority	138,924,409	195,000,000	-	333,924,409	104,193,307	149,250,000	253,443,307	138,847,587	114,595,720	-	253,443,307	76
State Department for Livestock	Kenya Animal Genetic Resource Centre	45,405,000	26,846,375	-	72,251,375	6,123,162	33,646,607	39,769,769	49,123,025	59,343,125	-	108,466,150	150
	Kenya Tsetse And Trypanosomiasis Eradication Council	6,612,149	1,558,310	26,294,942	34,465,401	37,708,830	-	37,708,830	6,612,149	1,558,310	26,294,942	34,465,401	100
	Veterinary Medicines Directorate Council	23,968,250	10,873,682	408,068	35,250,000	29,081,482	-	29,081,482	18,438,432	11,987,507	2,318,205	32,744,144	93
	Kenya Dairy Board	120,142,634	66,401,681	120,455,685	307,000,000	396,936,620	-	396,936,620	120,142,634	66,401,681	96,984,684	283,528,999	92
State Department for Labour	National Employment Authority	179,289,164	135,478,184	15,172,954	329,940,302	94,608,000	125,489,313	220,097,313	127,695,486	81,772,869	10,461,615	219,929,970	67
State Department for Mining	National Mining Corporation	46,208,848	7,000,000	26,891,152	80,100,000	60,075,000		60,075,000	35,410,288	5,750,899	21,114,492	62,275,679	78
State Department for Water and Sanitation	Water Sector Trust Fund	141,840,000			141,840,000	106,380,000		106,380,000	106,380,000			106,380,000	75
	Kenya Water Institute	279,035,000	114,197,400	102,497,600	495,730,000	225,070,648	201,773,330	426,843,978	194,649,033	172,988,027	46,004,948	413,642,008	83
	Regional Centre On Groundwater Resource Education Training & Research	55,552,898	17,577,102	4,900,000	78,030,000	58,522,500		58,522,500	39,324,336	16,497,239	6,004,630	61,826,205	79
	Water Resources Authority	1,260,000,000	361,702,780	93,000,000	1,714,702,780	275,963,564	1,010,270,124	1,286,233,688	744,057,977	352,071,209	90,850,950	1,186,980,135	69
	Athi Water Works Development Agency	308,714,683	104,009,700	1,495,251,616	1,907,975,999	187,486,760	2,415,810,463	2,603,297,223	203,551,159	130,013,113	331,527,466	665,091,738	35
	Lake Victoria South Water Work Development Agency	183,240,000	366,340,000	-	549,580,000	1,400,027,488	3,040,187	1,403,067,675	119,298,825	113,044,865	60,868,863	293,212,553	53

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Lake Victoria North Water Works Development Agency	213,256,208	18,301,012		231,557,220	173,667,915		173,667,915	141,391,658	32,276,257		173,667,915	75
	Coast Water Works Development Agency	216,848,000	55,516,000	717,904,000	990,268,000	136,833,334	522,907,158	659,740,492	186,580,363	69,515,128	504,479,289	760,574,780	77
	Tana Water Works Development Agency	266,469,000	6,700,000	152,568,800	425,737,800	158,857,656	673,317	159,530,973	159,248,999	112,216,946	36,336,422	307,802,367	72
	Northern Water Works Development Agency	87,500,000	9,500,000	30,800,000	127,800,000	95,850,000		95,850,000	63,914,369	10,291,574	11,819,993	86,025,936	67
	Tanathi Water Works Development Agency	126,644,682	29,872,532	64,886,556	221,403,770	172,607,232		172,607,232	92,512,059	27,082,696	44,370,324	163,965,079	74
	Hydrologist Registration Board	7,688,000	27,261,144	15,070,000	50,019,144	30,343,334		30,343,334	5,090,275	20,913,868	12,393,677	38,397,820	77
	Rift Valley North Water Works Development Agency	50,870,175	10,693,800	9,986,025	71,550,000	71,550,000		71,550,000	49,992,472	12,417,760	10,756,500	73,166,732	102
	Central Rift Valley Water Works Development Agency	95,027,712	27,292,288	-	122,320,000	67,620,000	120,000	67,740,000	82,046,495	74,607,874		156,654,369	128
	National Water Havesting And Storage Authority	338,630,000	33,570,000		372,200,000	214,800,000	24,073,880	238,873,880	238,873,880			238,873,880	64
	Water Service Regulatory Authority	210,000,000	332,536,000	10,464,000	553,000,000	528,914,731		528,914,731	129,721,618	155,965,441	1,353,433	287,040,492	52
State Department for Co-operatives	1. Sacco Societies Regulatory Authority	252,327,048	225,050,910	109,294,542	586,672,500		738,964,229	738,964,229	232,797,804	174,197,707	46,046,964	453,042,475	77
	2. Nkpcu	125,377,406	184,372,594	1,500,000,000	1,809,750,000	1,000,000,000	335,663,861	1,335,663,861	103,910,742	215,365,878	1,000,000,000	1,319,276,620	73
State Department for Energy	Geothermal Development Company	689,213,695	273,189,000	837,597,305	1,800,000,000	-	1,222,711,947	1,222,711,947	599,275,855	173,588,187	507,441,759	1,280,305,801	71
	Rural Electrification & Renewable Energy Corpporation	2,304,267,806	552,384,237	2,115,178,052	4,971,830,095	2,314,270,716	858,916,314	3,173,187,030	1,715,476,189	472,011,446	985,699,395	3,173,187,031	64
	Nuclear Power And Energy Agency	329,000,000	85,000,000	77,000,000	491,000,000	-	-	-	309,300,000	61,800,000	70,500,000	441,600,000	90
	Ketraco	1,757,109,532	3,585,890,468		5,343,000,000		5,343,000,000	5,343,000,000	1,304,894,083	2,479,270,909	-	3,784,164,992	71
State Department for Public Service	1.National Youth Service	1,657,229,630	5,730,055,689	-	7,387,285,319	6,461,795,575	412,862,955	6,874,658,530	1,657,229,630	5,730,055,689		7,387,285,319	100
	2.Kenya School Of Government	950,016,234	429,505,571	-	1,379,521,805	-	1,761,664,171	1,761,664,171	950,016,234	429,505,571		1,379,521,805	100
	3 Hrmpeb	36,469,430	54,861,144	15,169,426	106,500,000	-	144,474,115	144,474,115	36,469,430	54,861,144	10,256,710	101,587,284	95

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
State Department for Irrigation	National Irrigation Authority	409,300,000	248,313,460		657,613,460	233,075,640	213,153,075	446,228,715	339,131,874	107,096,841		446,228,715	68
State Department for Forestry	1. Kfs	6,600,000,000	643,284,496	10,315,504	7,253,600,000	1,784,700,000	2,657,757,090	4,442,457,090	5,064,709,879	707,415,142	-	5,772,125,021	80
	2. Kefri	1,040,168,765	59,615,935	-	1,099,784,700	1,039,050,000	60,704,808	1,099,754,808	1,040,168,765	58,458,596	-	1,098,627,361	100
	Kenya National Public Health Institute	-	33,640,000	-	33,640,000	28,281,000	-	28,281,000	-	-	27,998,065	27,998,065	83
	Kenya Medical Labaratory Technician And Technologists Board	23,400,000	18,900,000	117,700,000	160,000,000	-	154,336,000	154,336,000	19,557,000	78,608,400	13,700,000	111,865,400	70
	National Quality Control Laboratory	35,335,855	-	49,495,940	84,831,795	23,067,596	21,929,160	44,996,756	17,877,991	-	18,972,304	36,850,295	43
	Kenya Health Professions Oversight Authority	47,100,000	31,770,318	50,089,257	128,959,575	96,719,681	-	96,719,681	30,524,281	32,092,486	27,369,938	89,986,705	70
	Public Health Officers And Technicians Coucil	3,600,000	36,900,000	29,000,000	69,500,000	22,500,000	28,942,664	51,442,664	1,935,149	13,574,064	34,809,334	50,318,547	72
	Kenya Nuclear Regulatory Authority	79,000,000	21,005,957	99,170,068	199,176,025	37,156,677	57,658,487	94,815,164	56,413,695	6,273,274	32,128,195	94,815,164	48
	Kenya Health Human Resource Advisory Coucil	-	6,898,614	74,494,841	81,393,455	61,030,088	-	61,030,088	-	38,160,937	4,107,103	42,268,040	52
	Nursing Coucil Of Kenya	188,949,000	352,721,000	102,370,000	644,040,000	2,920,157	488,530,863	491,451,020	115,792,521	226,506,704	34,885,180	377,184,405	59
	Kenya Medical Training College	5,510,000,000	3,345,715,125	-	8,855,715,125	3,806,481,770	3,216,962,765	7,023,444,535	4,071,702,838	2,900,413,613	1,513,480,762	8,485,597,213	96
	Kenya Medical Practitioners & Dentists Council	203,000,000	245,450,000	126,925,000	575,375,000	139,029,750	462,521,098	601,550,848	151,378,880	341,863,210	46,816,290	540,058,380	94
	Kenya Institute Of Primate Research	239,405,951	39,683,649	301,310,950	580,400,550			-	45,000,000	7,000,000	3,000,000	55,000,000	9
	Clinical Officers Council	40,139,781	111,436,939	27,776,280	179,353,000	35,306,250	131,795,070	167,101,320	6,439,093	122,916,974	7,686,610	137,042,677	76
	Pharmacy And Poisons Board	326,960,000	193,000,000	1,539,040,000	2,059,000,000	1,176,518,270		1,176,518,270	75,560,766	102,994,186	437,700,052	616,255,004	30
	Counsellors And Psychologist Board	7,140,000	2,000,000	24,910,000	34,050,000	13,537,500	24,501,434	38,038,934	3,107,204	18,578,417	-	21,685,621	64
	Occupational Therapy Council	7,500,000	3,000,000	13,000,000	23,500,000	7,125,000	3,097,930	10,222,930	-	-	9,477,946	9,477,946	40
	Physiotherapist Council Of Kenya	2,000,000	4,500,000	48,575,000	55,075,000	9,887,465	-	9,887,465	1,378,668	380,140	8,229,581	9,988,389	18
	Tobacco Control Fund	-	436,900,000	435,650,000	872,550,000	-	707,067,180	707,067,180	-	304,888,063	304,888,063	609,776,126	70

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Health Records And Information Managers Board	-	-	18,000,000	18,000,000	-	-	-	-	-	4,500,000	4,500,000	25
State Deaprtment For Roads	Engineers Board Of Kenya (EBK)	146,500,000	261,020,830	15,680,000	423,200,830	60,744,371	141,134,198	201,878,569	107,534,605	100,050,094	62,096,912	269,681,611	64
	Kenya National Highways Authority (Kenha)	2,183,000,000	1,511,458,218	32,064,977,763	35,759,435,981	21,943,388,262	802,942,858	22,746,331,120	1,294,468,631	866,788,889	20,320,760,607	22,482,018,127	63
	Kenya Urban Roads Authority (Kura)	1,662,049,238	400,408,962	8,678,002,269	10,740,460,469	8,601,045,170		8,601,045,170	1,093,088,768	177,631,162	7,728,419,152	8,999,139,082	84
	Kenya Engineers Technologist Registration Board (Ketrb)	18,000,000	40,122,216	7,844,904	65,967,120	11,795,415	5,742,210	17,537,625	1,096,919	20,260,544	8,063,313	29,420,776	45
	Kenya Rural Roads Authority (Kerra)	2,886,794,400	3,184,614,942	19,296,978,297	25,368,387,639	14,666,122,208	2,152,463,000	16,818,585,208	2,375,720,000	728,443,200	15,922,127,528	19,026,290,728	75
State Department for Internal Security and National Administration	Private Security Regulatory Authority	200,851,645	50,668,959	32,704,171	284,224,775			-	200,851,645	50,668,959	32,704,171	284,224,775	100
	National Cohesion And Integration Commission	326,343,408	110,903,155	73,935,437	511,182,000	383,386,500	-	383,386,500	266,609,775	70,066,035	46,710,690	383,386,500	75
	Nacada	352,276,119	487,376,640	31,347,241	871,000,000	653,448,924	-	653,448,924	302,032,000	282,220,000	20,863,000	605,115,000	69
	Pbos Regulatory Authority	259,327,773	138,735,048	38,118,924	436,181,745	280,526,486	46,374,836	326,901,322	194,495,830	100,551,286	26,589,193	321,636,309	74
State of Registrar of Political Parties	People's Liberation Party		10,329,291		10,329,291	7,746,968		7,746,968		7,746,968		7,746,968	75
	Party Of Independent Candidate Of Kenya		1,206,476		1,206,476	904,857		904,857		904,857		904,857	75
	Devolution Empowerment Party		18,835,934		18,835,934	14,126,951		14,126,951		14,126,951		14,126,951	75
	Kenya National Congress		2,529,149		2,529,149	1,896,862		1,896,862		1,896,862		1,896,862	75
	Wiper- Democratic Movement		98,657,175		98,657,175	73,992,882		73,992,882		73,992,882		73,992,882	75
	Democratic Party Of Kenya		7,493,924		7,493,924	5,620,443		5,620,443		5,620,443		5,620,443	75
	Party Of National Unity		6,100,256		6,100,256	4,575,192		4,575,192		4,575,192		4,575,192	75
	United Democratic Alliance		788,551,370		788,551,370	591,413,528		591,413,528		591,413,528		591,413,528	75
	Kenya Social Congress		1,668,583		1,668,583	1,251,437		1,251,437		1,251,437		1,251,437	75

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Orange Democratic Movement		611,215,127		611,215,127	505,911,345		505,911,345		505,911,345		505,911,345	83
	Forum For Restoration Of Democracy-Kenya		35,332,359		35,332,359	26,499,269		26,499,269		26,499,269		26,499,269	75
	Progressive Party Of Kenya		4,308,176		4,308,176	3,231,132		3,231,132		3,231,132		3,231,132	75
	Jubilee Party		184,615,155		184,615,155	138,461,366		138,461,366		138,461,366		138,461,366	75
	Maendeleo Democratic Party		794,645		794,645	595,984		595,984		595,984		595,984	75
	National Rainbow Coalition		7,042,652		7,042,652	5,281,989		5,281,989		5,281,989		5,281,989	75
	Kenya African Democratic Union-Asili		654,645		654,645	490,983		490,983		490,983		490,983	75
	Communist Party Of Kenya		1,436,383		1,436,383	1,077,287		1,077,287		1,077,287		1,077,287	75
	Kenya African National Union		32,891,588		32,891,588	24,668,691		24,668,691		24,668,691		24,668,691	75
	Safina Party		4,287,492		4,287,492	3,215,619		3,215,619		3,215,619		3,215,619	75
	Chama Cha Uzalendo		5,349,006		5,349,006	4,011,754		4,011,754		4,011,754		4,011,754	75
	National Agenda Party Of Kenya		3,068,193		3,068,193	2,301,144		2,301,144		2,301,144		2,301,144	75
	People's Empowerment Party		1,149,025		1,149,025	861,768		861,768		861,768		861,768	75
	Peoples Democratic Party		1,085,452		1,085,452	814,089		814,089		814,089		814,089	75
	United Democratic Movement		36,832,654		36,832,654	27,624,491		27,624,491		27,624,491		27,624,491	75
	Shirikisho Party Of Kenya		945,395		945,395	709,046		709,046		709,046		709,046	75
	United Party Of Independent Alliance		12,478,287		12,478,287	9,358,715		9,358,715		9,358,715		9,358,715	75
	Federal Party Of Kenya		1,714,914		1,714,914	1,286,186		1,286,186		1,286,186		1,286,186	75
	Muungano Party		9,217,037		9,217,037	6,912,778		6,912,778		6,912,778		6,912,778	75
	Chama Cha Mashinani		11,092,683		11,092,683	8,319,512		8,319,512		8,319,512		8,319,512	75
	Ubuntu People's Forum		2,724,834		2,724,834	2,043,625		2,043,625		2,043,625		2,043,625	75
	United Democratic Party		7,328,033		7,328,033	5,496,025		5,496,025		5,496,025		5,496,025	75

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	People's Trust Party		1,149,945		1,149,945	862,459		862,459		862,459		862,459	75
	Maendeleo Chap Chap		17,324,095		17,324,095	12,993,071		12,993,071		12,993,071		12,993,071	75
	Movement For Democracy And Growth		13,360,938		13,360,938	10,020,704		10,020,704		10,020,704		10,020,704	75
	Justice And Freedom Party Of Kenya		378,215		378,215	283,662		283,662		283,662		283,662	75
	Grand Dream Development Party		637,482		637,482	478,111		478,111		478,111		478,111	75
	United Progressive Alliance		11,870,373		11,870,373	8,902,780		8,902,780		8,902,780		8,902,780	75
	The Service Party		14,418,057		14,418,057	10,813,543		10,813,543		10,813,543		10,813,543	75
	National Ordinary People		1,845,283		1,845,283	1,383,962		1,383,962		1,383,962		1,383,962	75
	Empowerment Union												
	National Reconstruction Alliance		4,636,554		4,636,554	3,477,415		3,477,415		3,477,415		3,477,415	75
	Democratic Action Party-Kenya		43,199,040		43,199,040	32,399,280		32,399,280		32,399,280		32,399,280	75
	Chama Cha Kazi		8,922,380		8,922,380	6,691,785		6,691,785		6,691,785		6,691,785	75
	Tujibebe Wakenya Party		10,349,967		10,349,967	7,762,475		7,762,475		7,762,475		7,762,475	75
	Kenya Union Party		12,988,899		12,988,899	9,741,674		9,741,674		9,741,674		9,741,674	75
	Pamoja African Alliance		15,695,165		15,695,165	11,771,374		11,771,374		11,771,374		11,771,374	75
	Mabadiliko Party Of Kenya		878,076		878,076	658,557		658,557		658,557		658,557	75
	Green Thinking Action Party		794,639		794,639	595,979		595,979		595,979		595,979	75
	Administration (5%)		108,915,000		108,915,000	84,186,250		84,186,250		84,186,250		84,186,250	77
State Department for Basic Education	Kenya National Commission For UNESCO & Common Wealth London			231,382,970	231,382,970			-			171,341,484	171,341,484	74
	Kenya National Examination Council (Knec)			667,800,000	667,800,000			-			483,763,828	483,763,828	72

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Kenya Institute For Curriculum Development (KICD)			1,125,399,403	1,125,399,403			-			844,049,550	844,049,550	75
	School Equipment Production Unit (Sepu)			108,000,000	108,000,000			-			81,000,000	81,000,000	75
	Kenya Institute Of Special Education (KISE)			547,612,712	547,612,712			-			410,709,534	410,709,534	75
	Kenya Education Management Institute (Kemi)			105,824,419	105,824,419			-			79,368,312	79,368,312	75
	Kibabii Teachers Training College			100,538,430	100,538,430			-			75,403,821	75,403,821	75
	Institute For Capacity Development Of Teachers In Africa			72,000,000	72,000,000			-			54,000,000	54,000,000	75
	National Ict Innovation Centre			18,000,000	18,000,000			-			13,500,000	13,500,000	75
	Kagumo Teachers College			61,777,657	61,777,657			-			46,333,242	46,333,242	75
	Kenya Institute For The Blind			45,900,000	45,900,000			-			34,425,000	34,425,000	75
	Lugari Diploma Teachers Training College			46,204,896	46,204,896			-			34,653,672	34,653,672	75
	National Council For Nomadic Education In Kenya (NACONEK)			740,000,000	740,000,000			-			555,000,000	555,000,000	75
	Scouts Association			78,588,000	78,588,000			-			58,941,000	58,941,000	75
	Girl Guides Association			27,612,000	27,612,000			-			20,709,000	20,709,000	75
	Jomo Kenyatta Foundation*	-	-	78,000,000	78,000,000			-			78,300,000	78,300,000	100
STATE DEPARTMENT FOR PETROLEUM	4. Energy And Petroleum Regulatory Authority (EPRA)	1,701,662,464	1,441,950,122	501,446,666	3,645,059,252	3,668,080,297	43,428,629	3,711,508,926	1,060,186,170	1,475,940,044	279,567,459	2,815,693,673	77
	2. National Oil Corporation Of Kenya	497,960,144	38,113,249,000	1,886,758,000	40,497,967,144	321,932,703	198,425,351	520,358,053	259,288,772	361,537,140	165,800,217	786,626,129	2
	3. Kenya Petroleum Refineries Limited (Kprl)	564,234,104	1,069,473,347	175,524,382	1,809,231,833				320,913,919	1,383,700,991	83,204,278	1,787,819,187	99
	National Industrial Training Authority (Nita)				-			-				-	-

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
State Department of Foreign Affairs	Foreign Service Academy	39,425,472	61,223,684	15,654,071	116,303,227			-		9,465,818	9,702,694	19,168,512	16
State Department for Justice Human Rights and Constitutional Affairs	1. Kenya Law Reform Commission	162,915,715	163,749,285	-	326,665,000	244,923,750		244,923,750	116,642,158	117,154,719		233,796,877	72
	2. Assets Recovery Agency	-	240,642,000	-	240,642,000	180,481,500		180,481,500	-	160,428,000		160,428,000	67
	3. Kenya National Anti-Corruption Steering Committee (Nacsc).	-	24,813,000	-	24,813,000	18,609,750		18,609,750	-	18,439,941		18,439,941	74
	4. National Coroners Service.	-	18,000,000	-	18,000,000	13,500,000		13,500,000	-	10,293,958		10,293,958	57
	5. Victims Protection Board.	-	18,360,000	-	18,360,000	13,770,000		13,770,000	-	10,835,240		10,835,240	59
	6. Multi Agency Team (Mat)	-	4,500,000	-	4,500,000	3,375,000		3,375,000	-	2,319,600		2,319,600	52
STATE DEPARTMENT FOR CHILDREN SERVICES VOTE:1186	Child Welfare Society Of Kenya	380,500,000	166,828,340	52,716,660	600,045,000	450,033,750		450,033,750	285,375,000	125,121,255	39,537,495	450,033,750	75
	National Council For Childrens Services	46,500,000	34,617,000	-	81,117,000	54,078,000		54,078,000	13,751,309	29,838,000	-	43,589,309	54
	Street Families Rehabilitation Trust Fund	-	44,480,000	115,443,969	159,923,969			-	-	21,141,565	94,302,404	115,443,969	72
STATE DEPARTMENT FOR SCIENCE, INNOVATION & RESEARCH	1) National Commission For Science, Technology & Innovation (NACOSTI)	168,076,000	127,267,201	18,000,000	313,343,201	212,673,674	26,735,000	239,408,674	99,337,623	177,509,959	1,516,468	278,364,050	89
	2) National Research Fund (Nrf)	39,013,486	82,670,080	97,005,798	218,689,364	164,017,023	34,315,644	198,332,667	2,116,020	62,770,741	78,037,834	142,924,595	65
	3) Kenya National Innovation Agency (Kenia)	53,533,119	88,610,455	130,529,676	272,673,250	152,004,936	19,766,587	171,771,523	35,849,948	84,235,880	50,467,122	170,552,950	63
State Department for Public Investments and Assets Management	Privatization Commission	170,138,000	9,000,000	175,562,000	354,700,000	234,466,667	27,374,974	261,841,641	99,018,307	2,839,549	162,831,774	264,689,630	75
	Public Procurement Administrative Review Board	-	39,200,000	-	39,200,000	14,800,000	8,843,673	23,643,673	-	18,125,530	-	18,125,530	46

Parent Ministry	Name Of The SAGA	Approved Budget				Receipts			Expenditure (Kshs)				
		Compensation to Employees	Use of goods and services	Other Expenses	Total Budget Estimates	Non-exchange transactions	Exchange transactions	Total	Compensation to Employee	Use of goods and services	Other Expenses	Total Expenditure	Absorption Rate
	Public Procurement Regulatory Authority	474,846,321	414,663,677	7,900,000	897,409,998	481,606,665	98,531,463	580,138,128	293,525,831	186,994,151	15,820,086	496,340,068	55
	Kenya Institute Of Supplies Examination Board	31,131,208	46,119,286	18,550,000	95,800,494	17,500,000	71,874,129	`	16,415,714	30,598,854	13,980,663	60,995,231	64
	State Corporations Appeal Tribunal	4,921,637	16,276,358	18,550,000	39,747,995	33,345,000	111,575	33,456,575	4,250,806	17,049,099	13,272,926	34,572,831	87
	State Corperations Tribunal Appeals				-			-				-	-
State Department for Aviation and Aero-space Development	Kenya Civil Aviation Authority	3,924,771,589	3,240,185,648	3,233,779,829	10,398,737,066	3,294,362,363	5,913,741,980	9,208,104,343	2,384,584,339	1,709,841,965	1,175,703,123	5,270,129,427	51
	Kenya Airports Authority	9,184,746,095	10,735,930,712	30,000,000	19,950,676,807	-	17,518,277,944	17,518,277,944	5,579,720,044	5,891,124,074	27,675,111	11,498,519,229	58
Total		259,345,656,761	291,925,970,200	232,787,307,597	784,058,934,558	2,115,484,148,103	312,118,309,250	2,427,513,083,224	193,299,812,550	173,672,694,195	164,716,389,628	531,688,896,373	68

Source: *MDAs*

ANNEX VII: Capital Transfers to SAGAS

CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26													
Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
		Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Budget Estimates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Total Expenditure	Absorption Rate
State Department for Wildlife	KWS	1,820,000,000			1,820,000,000	730,000,000		730,000,000	303,000,000			303,000,000	17
	WRTI	331,000,000			331,000,000	248,250,000		248,250,000	248,250,000			248,250,000	75
	WCK	19,000,000			19,000,000	19,000,000		19,000,000	19,000,000			19,000,000	100
State Department for Shipping and Maritime	1.Bandari Maritime Academy			165,602,460	165,602,460		165,602,460	165,602,460			141,008,623	141,008,623	85
	2.Kenya Maritime Authority	144,262,048		1,914,737,952	2,059,000,000	2,059,000,000		2,059,000,000	12,877,000			12,877,000	1
State Department for Crop Development	1. Agriculture and Food Authority-Sugar Reforms Project-CTU	3,470,000,000	-	-	3,470,000,000	3,000,000,000	446,552,289	3,446,552,289	-	-	3,446,552,289	3,446,552,289	99
	2. Cotton Industry Revitalization Project-BETA	120,000,000	-	-	120,000,000	-	13,046,960	13,046,960	-	-	13,046,960	13,046,960	11
	3. Edible Oil Promotion Project	300,000,000	-	-	300,000,000	-	25,481,682	25,481,682	-	-	25,481,682	25,481,682	8
	4. Kenya Plant Health Inspectorate Service-Horticultural Produce Compliance Enhancement Project	245,000,000	-	-	245,000,000	-	83,344,637	83,344,637	-	-	83,344,637	83,344,637	34

CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26													
Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
		Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Budget Estimates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Total Expenditure	Absorption Rate
	5.Nyayo Tea Zones Corporation - Development of Mau Buffer Tea Zone	100,000,000	-	-	100,000,000	100,000,000	-	100,000,000	-	100,000,000	-	100,000,000	100
	6.National Cereal and Produce Board -Fertilizer Subsidy Programme	13,000,000,000	-	-	13,000,000,000	13,000,000,000	-	13,000,000,000	-	13,000,000,000	-	13,000,000,000	100
	7. Pyrethrum Processing Company Of Kenya Ltd	35,000,000	-	-	35,000,000	35,000,000	-	35,000,000	-	35,000,000	-	35,000,000	100
	8. Food Systems Resilience Project- MSMEs Agricultural Credit - AFC	150,000,000	-	-	150,000,000	150,000,000	-	150,000,000	-	150,000,000	-	150,000,000	100
State Department for ICT and Innovation	ICT Authority	-	-	5,086,490,187	5,086,490,187	1,519,078,806	514,047,969	2,033,126,775	-	-	2,115,953,745	2,115,953,745	42
	Konza Technopolis Development Authority	3,296,704,408	-	-	3,296,704,408	296,704,000	-	296,704,000	222,528,000	-	-	222,528,000	7
	Kenya Advanced Institute of Science and Technology	2,327,600,410	-	-	2,327,600,410	1,547,644,176	-	1,547,644,176	1,547,644,176	-	-	1,547,644,176	66
State Department for Economic Planning	KNBS	399,520,000	-	-	399,520,000	260,854,433	-	260,854,433	2,896,402,680	-		2,896,402,680	725
	KIPPRA	16,863,803	-	-	16,863,803	16,863,803	-	16,863,803	16,863,803	-	-	16,863,803	100
	NCPD			140,000,000	140,000,000	20,000,000		20,000,000	-	-	38,486,080	38,486,080	27

CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26													
Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
		Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Budget Estimates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Total Expenditure	Absorption Rate
	NGCDF			58,797,728,147	58,797,728,147	37,597,728,147		37,597,728,147			42,897,728,147	42,897,728,147	73
State Department for Blue Economy and Fisheries	Aquaculture Business Development Programme				-			-				-	-
	Kenya Marine & Socio0Economic				-			-				-	-
State Department for the Development of the ASALs	National Drought Management Authority	1,125,584,943			1,125,584,943	517,547,517	1,180,578,474	1,698,125,991	881,850,972	-	116,623,453	998,474,425	89
	Coast Development Authority	300,000,000			300,000,000	-	298,888,694	298,888,694	298,888,694	-	-	298,888,694	100
	Lake Basin Development Authority	354,500,000			354,500,000	-	354,500,000	354,500,000	283,600,000	-	-	283,600,000	80
	Ewaso Ng'iro North Development Authority	389,000,000			389,000,000	-	373,253,491	373,253,491	252,947,862	-	-	252,947,862	65
	Ewaso Ng'iro South Development Authority	-		-	-	90,000,000	90,000,000	180,000,000	-	-	90,000,000	90,000,000	-
	Tana River Development Authority	66,000,000			66,000,000	-	66,000,000	66,000,000	66,000,000	-	-	66,000,000	100
	Kerio Valley Development Authority	140,000,000			140,000,000	-	140,000,000	140,000,000	14,225,449	-	-	14,225,449	10
State Department for Transport	1. LAPSSET Corridor Development Authority	-	-	10,000,000	10,000,000	10,000,000	-	10,000,000	9,614,936	-		9,614,936	96

CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
		Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Budget Estimates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Total Expenditure	Absorption Rate
	2. Nairobi Metropolitan Area Transport Authority	1,141,204,164	-	11,040,164	1,152,244,328	864,183,813	-	864,183,813	130,000,000	-	8,280,123	138,280,123	12
	3.Kenya Railways Corporation	36,265,921,722	-	-	36,265,921,722	17,145,182,293	671,500,000	17,816,682,293	17,816,682,293	-	-	17,816,682,293	49
	4.Kenya Ports Authority	23,321,892,879			23,321,892,879			-	13,407,499,010			13,407,499,010	57
	Anti-FGM Board			4,000,000,000	4,000,000,000	4,000,000,000		4,000,000,000	4,000,000,000			4,000,000,000	100
State Department for Sports	Sports Arts & Social Dev. Fund	16,500,000,000			16,500,000,000	15,018,082,445			6,833,796,140	8,184,286,305	-	15,018,082,445	91
	Kenya Academy of Sports	80,000,000			80,000,000	80,000,000		80,000,000	-	-	80,000,000	80,000,000	100
State Department for Energy	Geothermal Development Company	2,061,181,747	2,180,043,800	724,240,530	4,965,466,077	15,098,082,445	2,173,710,127	17,271,792,572	1,635,393,542	464,883,709	1,499,403,948	3,599,681,198	72
	Rural Electrification & Renewable Energy Corpporation	19,449,303,906	-	-	19,449,303,906	1,340,057,255	-	1,340,057,255	9,368,011,337	-	-	9,368,011,337	48
	Kenya Electricity Generating Company		4,877,000,000		4,877,000,000		3,438,088,206	3,438,088,206		3,438,088,206		3,438,088,206	70
	Kenya Power and Lighting Company	15,544,850,000			15,544,850,000	5,777,780,000	-	5,777,780,000	12,455,150,000	-	-	12,455,150,000	80
	Nuclear Power and Energy Agency	252,430,000			252,430,000			-	190,000,000			190,000,000	75
	KETRACO	12,784,136,130			12,784,136,130	-	-	-	-	-	6,318,000,000	6,318,000,000	49
State Department for Forestry	1. Kenya Forest Service	800,000,000	-	2,005,041,057	2,805,041,057	2,107,591,010		2,107,591,010	533,323,530	-	1,393,451,607	1,926,775,137	69
	2. KEFRI	122,000,000			122,000,000	102,000,000	-	102,000,000	102,000,000	-		102,000,000	84

CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
		Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Budget Estimates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Total Expenditure	Absorption Rate
State Department for Environment & Climate Change	National Environment Management Authority				-			-				-	-
	Kenya Water Towers Agency				-			-				-	-
State Department for Investment Promotion	Export Processing Zones Authority	1,307,026,000			1,307,026,000	1,307,026,000		1,307,026,000	336,798,778	-		336,798,778	26
	Special Economic Zones Authority	504,000,000			504,000,000	504,000,000		504,000,000	-	56,189,804		56,189,804	11
State for Department for Micro, Small and Medium Enterprises	1 Micro Small and Medium Enterprise Authority			5,499,592,050	5,499,592,050			-			3,971,091,889	3,971,091,889	72
	2 Uwezo Fund			50,000,000	50,000,000			-			37,500,000	37,500,000	75
	3 Financial Inclusion Fund			300,000,000	300,000,000		102,858,795	134,260,802	1,218,406		225,000,000	226,218,406	75
State Department for Medical Services	Kenyatta National Hospital	500,000,000			500,000,000	500,000,000	199,797,908	322,679,072	31,804,652			31,804,652	6
	Kenya Biovax Institute Limited	100,000,000			100,000,000	100,000,000	11,452,488	5,641,616	5,994,921			5,994,921	6
	Jaramogi Oginga Odinga Hospital	230,000,000			230,000,000	230,000,000	4,155,005	24,199,529	-			-	-
	KEMRI	120,000,000			120,000,000	120,000,000	-	854,932	10,785,012			10,785,012	9
	NSDCC GLOBAL FUND	250,000,000			250,000,000	82,780,379	-	-	-			-	-
	NSDCC UNFPA	5,072,000			5,072,000	5,000,000		5,000,000	5,000,000			5,000,000	99

CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
		Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Budget Estimates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Total Expenditure	Absorption Rate
	Social Health Authority	90,249,320			90,249,320	-	-	-	-			-	-
	KUTRRH	100,000,000			100,000,000	100,000,000	-	100,000,000	100,000,000			100,000,000	100
	KEMSA	1,201,124,251			1,201,124,251		156,298,288	156,298,288	156,298,288			156,298,288	13
The National Treasury	1.Kenya Trade Network Agency			263,200,000	263,200,000		12,698,000	12,698,000			12,698,000	12,698,000	5
	MOAGDP	238,000,000		227,000,000	465,000,000	203,039,569		203,039,569			247,884,933	247,884,933	53
	2.Kenya Revenue Authority	260,472,256		4,527,744	265,000,000	265,000,000		265,000,000	265,000,000			265,000,000	100
State Department for Trade and Enterprise Development	Warehouse Receipt System Council	70,900,000	-	63,945,500	134,845,500	134,845,500		134,845,500		38,396,409		38,396,409	28
	Warehouse Refurbishment (KNTC)	-	-	30,000,000	30,000,000	15,000,000		15,000,000	15,000,000			15,000,000	50
	Kenya National Multi Commodities Exchange Ltd (KOMEX)	-	-	135,000,000	135,000,000	135,000,000		135,000,000				-	-
State Department for Water and Sanitation	Water Sector Trust Fund			3,442,044,450	3,442,044,450	1,091,553,242		1,091,553,242			1,091,553,242	1,091,553,242	32
	Kenya Water Institute	100,000,000	-	-	100,000,000	74,999,999		74,999,999	74,999,999			74,999,999	75
	Regional centre on Groundwater Resource Education Training & Research				-			-				-	-
	Water Resources Authority			35,000,000	35,000,000	26,250,000		26,250,000			26,250,000	26,250,000	75
	Athi Water Works Development Agency	3,565,090,000	-	-	3,565,090,000	659,379,390		659,379,390	3,541,569,390			3,541,569,390	99

CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
		Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Budget Estimates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Total Expenditure	Absorption Rate
	Lake Victoria South Water Work Development Agency	2,717,317,366			2,717,317,366	2,227,629,261	544,804	2,228,174,065	1,393,207,655			1,393,207,655	51
	Lake Victoria North Water Works Development Agency	919,000,000			919,000,000	616,569,999		616,569,999	616,569,999			616,569,999	67
	Coast Water Works Development Agency	883,000,000			883,000,000	432,911,716		432,911,716	353,150,550			353,150,550	40
	Tana Water Works Development Agency	1,532,757,651	-	-	1,532,757,651	1,320,865,134		1,320,865,134	1,491,343,619			1,491,343,619	97
	Northern Water Works Development Agency	1,563,000,000	-	30,000,000	1,593,000,000	846,500,000		846,500,000	829,000,000		17,500,000	846,500,000	53
	Tanathi Water Works Development Agency	388,000,000			388,000,000	287,000,000		287,000,000	251,289,378			251,289,378	65
	Hydrologist Registration Board	-	-	-	-			-				-	-
	Rift Valley North Water Works Development Agency	1,353,675,911			1,353,675,911	1,134,000,000		1,134,000,000	934,979,382			934,979,382	69
	Central Rift Valley Water Works Development Agency		690,000,000		690,000,000		876,535,616	876,535,616		841,202,936		841,202,936	122
	National Water Havesting and Storage Authority	1,532,000,000	-	-	1,532,000,000	1,140,999,988		1,140,999,988	1,140,999,988			1,140,999,988	74
	16. National water and Harvesting Authority				-			-				-	-

CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
		Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Budget Estimates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Total Expenditure	Absorption Rate
State Department for Higher Education and Research	Alupe University	284,854,882			284,854,882	40,000,000	30,000,000	70,000,000	68,759,280			68,759,280	24
	Bomet University	307,000,000			307,000,000	40,000,000		40,000,000	96,889,728			96,889,728	32
	Chuka University	783,095,208			783,095,208	21,250,000	293,566,383	314,816,383	293,566,383			293,566,383	37
	Co-operative University of Kenya	105,000,000			105,000,000			-	33,559,033			33,559,033	32
	Dedan Kimathi University of Technology	243,988,781			243,988,781	20,000,000	143,591,126	163,591,126	33,436,524			33,436,524	14
	Ergeton University	55,000,000		112,993,941	167,993,941			-	6,566,833		28,491,510	35,058,343	21
	Garissa University	132,807,678			132,807,678	63,000,000		63,000,000				-	-
	Jaramogi Oginga Odinga University of Science and Technology	205,000,000			205,000,000	205,000,000		205,000,000	47,104,222			47,104,222	23
	Jomo Kenyatta University of Agriculture and Technology	50,000,000			50,000,000	50,000,000		50,000,000	50,000,000			50,000,000	100
	Kabarnet University College	40,000,000			40,000,000	40,000,000		40,000,000				-	-
	Kaimosi Friends University	329,901,646			329,901,646	60,000,000		60,000,000	59,673,721			59,673,721	18
	Karatina University	991,865,324			991,865,324		354,284,604	354,284,604	354,284,604			354,284,604	36
	Kenyatta University	130,000,000			130,000,000			-	42,760,364			42,760,364	33
	Kibabii University	66,000,000			66,000,000	66,000,000		66,000,000	66,000,000			66,000,000	100
	Kirinyaga University	20,000,000			20,000,000			-	335,762,069			335,762,069	1,679

CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26													
Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
		Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Budget Estimates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Total Expenditure	Absorption Rate
	Kisii University	76,483,527			76,483,527	76,483,778		76,483,778	76,483,778			76,483,778	100
	Koitaleel Samoei University College	80,000,000			80,000,000	230,000,000		230,000,000	332,143,579			332,143,579	415
	Laikipia University	217,157,500	-	-	217,157,500	23,000,000	-	23,000,000	13,784,406	-	-	13,784,406	6
	Maasai Mara University	115,900,000			115,900,000	15,000,000	13,000,000	28,000,000	13,000,000			13,000,000	11
	Machakos University	175,000,000			175,000,000	20,000,000	155,000,000	175,000,000	96,984,371			96,984,371	55
	Mama Ngina University College	40,000,000			40,000,000	40,000,000		40,000,000	29,893,885			29,893,885	75
	Maseno University	694,579,034			694,579,034	50,000,000	215,174,143	265,174,143	265,174,143			265,174,143	38
	Masinde Muliro University of Science and Technology	10,000,000	455,000,000		465,000,000	15,000,000	115,148,784	130,148,784	5,430,790	124,717,994		130,148,784	28
	Meru University	132,000,000			132,000,000	132,000,000		132,000,000	48,533,064			48,533,064	37
	Moi University	13,000,000			13,000,000	6,500,000		6,500,000	6,500,000		6,500,000	13,000,000	100
	Multimedia University	55,000,000			55,000,000	55,000,000		55,000,000	55,000,000			55,000,000	100
	Murang'a University of Technology	99,000,000			99,000,000	99,000,000		99,000,000	285,871,754			285,871,754	289
	Nyandarua University College	5,000,000		5,000,000	10,000,000			-				-	-
	Open University of Knya	235,000,000			235,000,000	235,000,000		235,000,000	147,500,000			147,500,000	63
	Pwani University	307,796,000			307,796,000	12,500,000		12,500,000	31,295,000			31,295,000	10
	Rongo University	462,500,000			462,500,000			-	216,155,735			216,155,735	47

CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26													
Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
		Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Budget Estimates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Total Expenditure	Absorption Rate
	South Eastern Kenya	67,177,865			67,177,865	67,177,865		67,177,865		15,255,807		15,255,807	23
	Taita Taveta University	66,000,000		3,500,000	69,500,000	50,000,000	3,500,000	53,500,000	2,894,969		1,733,470	4,628,439	7
	Technical University of Kenya	25,000,000			25,000,000	25,000,000		25,000,000	25,000,000			25,000,000	100
	Technical University of Mombasa				-			-				-	-
	Tharaka University	386,000,000			386,000,000		247,676,331	247,676,331			246,424,436	246,424,436	64
	Tom Mboya University	75,000,000			75,000,000	75,000,000		75,000,000	75,000,000			75,000,000	100
	Turkana University College	273,940,000			273,940,000	65,000,000		65,000,000	27,274,662			27,274,662	10
	University of Eldoret	541,495,251			541,495,251	200,000,000	22,135,988	222,135,988	87,883,025			87,883,025	16
	University of Embu	45,000,000			45,000,000	45,000,000		45,000,000	45,000,000			45,000,000	100
	University of Kabianga	53,000,000	22,000,000	96,000,000	171,000,000	15,000,000		15,000,000	5,254,744	11,783,433		17,038,177	10
	University of Nairobi	355,000,000		17,796,400	372,796,400		72,796,400	72,796,400	65,232,388		17,796,400	83,028,788	22
	Kenya Universities & Colleges Central Placement Services (KUCCPS)				-			-				-	-
	Universities Fund (UF)				-			-				-	-
State Department of Irrigation	National Irrigation Authority	2,616,076,951			2,616,076,951	1,739,432,815		1,739,432,815	1,739,432,815			1,739,432,815	66
	National Water Harvesting & Storage Authority				-			-				-	-

CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
		Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Budget Estimates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Total Expenditure	Absorption Rate
State Department for Cooperatives	New Kenya Co0operative Creameries		2,550,000,000		2,550,000,000	2,550,000,000		2,550,000,000			2,500,000,000	2,500,000,000	98
	New Kenya Planters Cooperative Union	555,877,900			555,877,900	277,938,950		277,938,950	193,119,187			193,119,187	35
Statement Department for Public Health and Professional Standard	Construction of Tuition Blocks - KMTC	325,000,000			325,000,000			-	295,000,000			295,000,000	91
	Equipping of Laboratories & Classrooms - KMTC	540,000,000			540,000,000				560,000,000			560,000,000	104
	Construction of Examination Centre - KMPDC	50,000,000			50,000,000			-	50,000,000			50,000,000	100
	Snake Anti-venom Processing Plant Facility - KMPDC	300,000,000			300,000,000			-	300,000,000			300,000,000	100
State Department for Labour and Skills Development	National Employment Authority	150,000,000			150,000,000	150,000,000		150,000,000				-	-
State Department of Livestock	Kenya Animal Genetic Resourse Center	72,029,316			72,029,316		72,029,316	72,029,316				-	-
	Kenta Tsetse and Trypanomiasis Eradication Council	50,000,000			50,000,000		25,000,000	25,000,000	1,000,080		6,475,305	7,475,385	15
	Kenya Veterinary Vacaines Production	108,265,000					35,666,237	35,666,237	35,666,237			35,666,237	-
	n KenyaVeterinary Boar Kenya Board	92,500,000		7,500,000	100,000,000	100,000,000		100,000,000	24,478,000		8,014,973	32,492,973	32

Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
		Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Budget Estimates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Total Expenditure	Absorption Rate
STATE DEPT FOR BROADCASTING AND TELECOMMUNICATIONS	Kenya Institute of Mass Communication	33,672,500	-		33,672,500	16,836,250		16,836,250		-	16,789,200	16,789,200	50
	Kenya Broadcasting Corporation	-	140,210,083		140,210,083	70,000,000		70,000,000	70,000,000		-	70,000,000	50
State Department for Roads	Engineers Board of Kenya (EBK)	22,660,664			22,660,664	-		-	-			-	-
	Kenya National Highways Authority (KENHA)	79,878,518,685			79,878,518,685	58,971,842,239		58,971,842,239	42,731,433,198			42,731,433,198	53
	Kenya Urban Roads Authority (KURA)	16,763,069,716			16,763,069,716	12,136,892,014		12,136,892,014	12,136,892,014			12,136,892,014	72
	Kenya Engineers Technologist Registration Board (KETRB)	55,124,436			55,124,436	-		-	773,500			773,500	1
	Kenya Rural Roads Authority (KERRA)	53,379,773,533			53,379,773,533	27,775,946,600		27,775,946,600	27,775,946,600			27,775,946,600	52
State Deparment for Culture, the Arts and Heritage	NATIONAL MUSEUMS OF KENYA			10,000,000	10,000,000	10,000,000		10,000,000				-	-
	Kenya Cultural Centre		290,000		290,000	5,000,000		5,000,000				-	-
State Department For Housing and Urban Develoopemnt	Affordable Housung Board	81,567,849,969	13,432,350,031		95,000,200,000	88,543,990,677	545,912,744	89,089,903,421	77,523,640,646	11,020,350,350		88,543,990,996	93
	Council of governors	30,000,000			30,000,000	30,000,000		30,000,000	23,500,000			23,500,000	78

CAPITAL TRANSFERS TO SAGAs IN THE FIRST NINE MONTHS FY 2025/26													
Parent Ministry	Name of the SAGA	Revised Budget FY 2024/25 (Kshs)				Receipts (Kshs)			Expenditure (Kshs)				
		Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Budget Estimates (Kshs.)	Nonexchange transactions -	Exchange transactions	Total	Acquisition of Non0Financial Asssets	Acquisition of Financial Assets	Other Expenses	Total Expenditure	Absorption Rate
Ministry of Defence	Kenya Meat Commission	200,000,000			200,000,000	200,000,000		200,000,000	116,032,784			116,032,784	58
State Department for Petroleum	4. Energy and Petroleum Regulatory Authority (EPRA)	1,183,550,000	-	-	1,183,550,000			-	190,299,380	-	-	190,299,380	16
	2. National Oil Corporation of Kenya	308,238,530	-	412,364,581	720,603,111	253,796,407	-	253,796,407	129,348,870	-	244,490,595	373,839,464	52
State Law	1. Kenya School of Law	50,000,000			50,000,000	50,000,000		50,000,000				-	-
State Department for Youth Affairs and Arts	KENYA FILM COMMISSION (KFC)	122,250,000			122,250,000		92,250,000	92,250,000	122,250,000			122,250,000	100
	KENYA FILM SCHOOL (KFS)	19,700,000			19,700,000			-	19,700,000			19,700,000	100
State Deparment For Public Service	1.NATIONAL YOUTH SERVICE	208,311,549			208,311,549	115,000,000	93,311,549	208,311,549	167,180,920			167,180,920	80
	2.Kenya School of Government	1,034,405,740			1,034,405,740	1,034,405,740	-	1,034,405,740	1,034,405,740			1,034,405,740	100
State Department For Tourism	1) Tourism Regulatory Authority	127,549,000	-	-	127,549,000	127,549,000		127,549,000	41,434,179	-		41,434,179	32
	2) BOMAS		16,230,246,979		16,230,246,979			-		16,230,246,979		16,230,246,979	100
State Department for Aviation and AeroSpace Development	Kenya Airports Authodiryt	13,535,835,489			13,535,835,489			-	4,032,800,442			4,032,800,442	30
Total		437,734,442,589	10,914,253,883	83,177,980,582	433,330,721,777	242,256,780,829	13,197,505,205	255,454,286,034	174,459,954,125	26,459,804,603	66,729,064,652	267,648,823,379	62

Source: *MDAs*

Annex VIII: Trade Payables for MDAs (Over Nine Months Period)

Vote CODE	Ministry/ State Department/ Agency	Balance as at 31st March 2026		
		Recurrent (Kshs.)	Development (Kshs.)	Total (Kshs.)
1011	Executive Office of the President - Nairobi Metropolitan Service (NMS)	10,811,136,051	2,256,509,202	13,067,645,253
1011	Executive Office of the President - HQ	50,021,579	3,563,490	53,585,069
1012	Office of the Deputy President	1,354,655,506	-	1,354,655,506
1073	State Department for Public Investments and Assets Management	-	31,784,539	31,784,539
1016	State Department for Cabinet Affairs	5,052,420		5,052,420
1026	State Department for Internal Security & National Administration	888,316,613	13,528,255	901,844,86
1023	State Department for Correctional Services	5,452,252,508	612,194,223	6,064,446,731
1024	State Department for Immigration and Citizen Services	242,547,164	2,232,409,594	2,474,956,757
1025	National Police Service	6,101,151,241	3,442,497,361	9,543,648,602
1032	State Department for Devolution	603,396,143	2,118,581,76	2,721,977,904
1036	State Department for the ASALs and Regional Development	70,609,545	2,420,544,558	24,91,154,103
1053	State Department for Foreign Affairs	1,187,854,459		1,187,854,459
1054	State Department for Diaspora Affairs	188,530,390		188,530,390
1064	State Department for Vocational and Technical Training	17,642,369		17,642,369
1065	State Department for Higher Education and Research	57,583,839		57,583,839
1066	State Department for Basic Education	-		
1071	The National Treasury	659,708,385	145,192,193	804,900,578
1072	State Department for Economic Planning	6,621,465		6,621,465
1082	State Department for Medical Services	530,548,094	4,582,812,147	5,113,360,241
1083	State Department for Public Health and Professional Standards	45,029,104		45,029,104
1092	State Department for Transport	6,117,031,638	12,290,566	6,129,322,204
1093	State Department for Shipping and Maritime Affairs	59,313,391		59,313,391
1095	State Department for Public Works	59,311,854	1,478,197,744	1,537,509,598
1094	State Department for Housing & Urban Development	822,704,437	439,959,034	1,262,663,471
1109	State Department for Water & Sanitation	-	536,811,797	536,811,797
1332	State Department for Forestry	383,040		383,040
1331	State Department for Environment & Climate Change	77,073,392	375,852,221	452,925,613
1112	State Department for Lands and Physical Planning	1,727,601	435,290,099	437,017,700
1122	State Department for Information Communication Technology & Digital Economy	4,146,686	333,791,405	337,938,092

Vote CODE	Ministry/ State Department/ Agency	Balance as at 31st March 2026		
		Recurrent (Kshs.)	Development (Kshs.)	Total (Kshs.)
1123	State Department for Broadcasting & Telecommunications	889,878,062		889,878,062
1132	State Department for Sports	295,956,510	386,222,500	682,179,010
1134	State Department for Culture, The Arts and Heritage	56,910,796		56,910,796
1162	State Department for Livestock Development	39,969,223	31,560,230	71,529,453
1169	State Department for Agriculture	3,542,740,518	5,874,317,792	9,417,058,310
1166	State Department for the Blue Economy and Fisheries	68,288,401	271,741,568	340,029,970
1173	State Department for Cooperatives	38,438,206		38,438,206
1174	State Department for Trade	87,594,261		87,594,261
1175	State Department for Industry	37,486,900		37,486,90o
1176	State Department for Micro, Small and Medium Enterprises Development	-	-	-
1177	State Department for Investment Promotion	17,024,651	689,375	17,714,026
1184	State Department for Labour and Skills Development	35,877,832	58,144,428	94,022,260
1185	State Department for Social Protection and Senior Citizens Affairs	64,999,724	-	64,999,724
1192	State Department for Mining	40,291,049	30,803,040	71,094,089
1193	State Department for Petroleum	171,700	7,735,200	7,906,900
1202	State Department for Tourism	50,419,665	2,216,408	52,636,074
1203	State Department for Wildlife	1,311,398,399	265,748,141	1,577,146,540
1213	State Department for Public Service - NYS	14,274,312,957		14,274,312,957
1213	State Department for Public Service - HQ	192,876,522	4,745,412	197,621,934
1212	State Department for Gender and Affirmative Action	22,440,939	496,654	22,937,593
1135	State Department for Youth Affairs and Creative Economy	19,048,861	5,368,242	24,417,103
1221	State Department for East African Community	68,907,937		68,907,937
1252	State Law Office and Department of Justice	60,621,431	1,499,200	62,120,631
1261	The Judiciary	9,115,957	581,706,344	590,862,301
1291	Office of the Director of Public Prosecutions	-	-	-
1311	Office of the Registrar of Political Parties	398,153	-	398,153
2011	Kenya National Commission on Human Rights	2,068,442	-	2,068,442
2021	National Land Commission	1,547,153,10	8,035,550	1,555,188,655
2031	Independent Electoral and Boundaries Commission	4,803,498,323	-	4,803,498,323
2041	Parliamentary Service Commission	-	-	-
2042	National Assembly	39,976,676	-	39,976,676
2043	Parliamentary Joint Services	298,250,278	546,416,861	844,667,138
2061	Commission of Revenue Allocation	18,218,589	-	18,218,589
2121	Controller of Budget	4,418,567	-	4,418,567

Vote CODE	Ministry/ State Department/ Agency	Balance as at 31st March 2026		
		Recurrent (Kshs.)	Development (Kshs.)	Total (Kshs.)
2131	Commission of Administrative Justice	1,127,555		1,127,555
GRAND TOTAL		63,354,269,101	29,549,257,135	92,903,526,236

Source: *National Treasury and MDAs*

Annex IX: Trade Payables for State Corporations/ State Owned Enterprises/ SAGAs (Over Nine Months Period)

Trade payables over nine months as of 31st March 2026			
State Owned Enterprises/ SAGAs	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total (Kshs.)
Ministry of Agriculture and Livestock Development			
Agriculture and Food Authority	156,437,151	-	156,437,151
Bukura Agricultural College	87,745,791	-	87,745,791
Kenya Agricultural and Livestock Research Organisation	454,157,816	-	454,157,816
Kenya Dairy Board	3,688,553	-	3,688,553
Kenya Leather Development Council	107,274,754	-	107,274,754
Kenya Tsetse and Trypanosomiasis Eradication Council	-	-	-
Pest Control Products Board	13,099,782	-	13,099,782
Veterinary Medicines Directorate Council	3,738,142	-	3,738,142
Tea Board of Kenya	12,707,574	-	12,707,574
Kenya Sugar Research and Training Institute	7,701,394	-	7,701,394
Sub-Total	**846,550,956**	**-**	**846,550,956**
Ministry of Defense			
Kenya Shipyards Limited	1,825,341,019	-	1,825,341,019
National Defence University-Kenya	3,307,921	-	3,307,921
Sub-Total	**1,828,648,940**	**-**	**1,828,648,940**
Ministry of East African Community (EAC), the ASALS and Regional Development			
Ewaso Ng'iro North Development Authority	252,652,544	-	252,652,544
Kerio Valley Development Authority	124,859,545	-	124,859,545
Lake Basin Development Authority	5,630,619,424	-	5,630,619,424
National Drought Management Authority	63,064,589	-	63,064,589
Tana and Athi Rivers Development Authority	176,240,986	-	176,240,986
Sub-Total	**6,247,437,088**	**-**	**6,247,437,088**
Ministry of Education			
Allupe University	14,794,811	-	14,794,811
Co-operative University of Kenya	80,615,548	-	80,615,548
Egerton University	8,208,390,842	-	8,208,390,842
Garissa University	135,496,682	-	135,496,682
Jaramogi Oginga Odinga University of Science & Technology	589,130,018	-	589,130,018
Jomo Kenyatta University of Agriculture and Technology	10,744,588,035	-	10,744,588,035
Kaimosi Friends University	11,426,252	-	11,426,252
Karatina University	56,843,132	-	56,843,132
Kenya Institute of Special Education	5,107,448	-	5,107,448

Trade payables over nine months as of 31st March 2026			
State Owned Enterprises/ SAGAs	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total (Kshs.)
Kenya National Examinations Council	5,172,256,820	-	5,172,256,820
Kenyatta University	12,930,823,569	-	12,930,823,569
Kibabii University	263,887,373	-	263,887,373
Kirinyaga University	171,180,332	-	171,180,332
Kisii University	1,043,943,849	-	1,043,943,849
Laikipia University	394,180,903	-	394,180,903
Maasai Mara University	1,076,289,993	-	1,076,289,993
Machakos University	-	-	-
Meru University of Science & Technology	95,382,393	-	95,382,393
Moi University	10,653,909,764	-	10,653,909,764
Muranga University of Technology	917,421,825	-	917,421,825
Technical and Vocational Education and Training Authority	0,000	-	0,000
Technical University of Kenya	10,383,817,007	-	10,383,817,007
Tom Mboya University	991,819,236	-	991,819,236
TVET Curriculum Development, Assessment and Certification Council	428,314,196	-	428,314,196
University of Kabianga	500,518,179	-	500,518,179
University of Nairobi	15,916,465,527	-	15,916,465,527
Kenya National Qualifications Authority	-	-	-
Eldoret National Polytechnic	273,241,715	-	273,241,715
Kisumu National Polytechnic	105,412,524	-	105,412,524
Kenya Education Management Institute	4,014,853	-	4,014,853
Sigalagala National Polytechnic	53,318,482	-	53,318,482
Kenya Coast National Polytechnic	-	-	-
Sub-Total	**81,222,591,308**	**-**	**81,222,591,308**
Ministry of Energy and Petroleum			
Energy & Petroleum Regulatory Authority	-	-	-
Rural Electrification and Renewable Energy Corporation	13,224,921,499	-	13,224,921,499
Sub-Total	**13,224,921,499**	**-**	**13,224,921,499**
Ministry of Environment, Climate Change and Forestry			
Kenya Forest Service	924,520,667	-	924,520,667
Kenya Forestry Research Institute	182,221,845	-	182,221,845
Sub-Total	**1,106,742,511**	**-**	**1,106,742,511**
Ministry of Health			
Kenya Medical Research Institute	597,000,000	1,450,000,000	2,047,000,000
Kenya Medical Supplies Authority	3,974,862,623	-	3,974,862,623
Kenya Medical Training College	1,311,037,431	-	1,311,037,431
Kenyatta National Hospital	5,743,237,992	-	5,743,237,992

Trade payables over nine months as of 31st March 2026			
State Owned Enterprises/ SAGAs	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total (Kshs.)
Kenyatta University Teaching and Referral Hospital	3,657,293,391	-	3,657,293,391
Moi Teaching and Referral Hospital	1,648,859,405	-	1,648,859,405
Kenya Health Professions Oversight Authority (KHPOA)	-	-	-
Social Health Authority (SHA)	40,347,375,276	-	40,347,375,276
Sub-Total	**57,279,666,117**	**1,450,000,000**	**58,729,666,117**
Ministry of Trade, Investments and Industry			
Anti-Counterfeit Authority	-	-	-
Export Processing Zones Authority	70,659,224	9,916,931	80,576,155
Kenya Accreditation Service	116,000	-	116,000
Kenya Industrial Property Institute	676,587,202	-	676,587,202
Sub-Total	**747,362,426**	**9,916,931**	**757,279,357**
Ministry of Information, Communications and the Digital Economy			
Information & Communication Technology Authority	-	-	-
Sub-Total	**-**	**-**	**-**
Ministry of Interior and National Administration			
National Authority for Campaign Against Alcohol & Drug Abuse			
NGOs Co-ordination Board			
Sub-Total			
Ministry of Labour and Social Protection			
National Industrial Training Authority			
Sub-Total			
Ministry of Lands, Public Works, Housing and Urban Development			
National Construction Authority	498,903,436	-	498,903,436
Sub-Total	**498,903,436**	**-**	**498,903,436**
Ministry of Mining, Blue Economy and Maritime Affairs			
Bandari Maritime Academy	225,581,230	-	225,581,230
Sub-Total	**225,581,230**	**-**	**225,581,230**
Ministry of Public Service, Human Capital Development and Special Programmes			
Kenya School of Government	1,231,050,823	-	1,231,050,823
Human Resource Management Professional Examination Board	45,590,972	-	45,590,972
Sub-Total	**1,276,641,795**	**-**	**1,276,641,795**
Ministry of Youth Affairs, Creative Economy and Sports			
Kenya Film Classification Board	13,968,520	-	13,968,520
Sports Kenya	591,817,295	-	591,817,295
Sub-Total	**605,785,815**	**-**	**605,785,815**
Ministry of Tourism and Wildlife			
Kenya Utalii College	289,402,222	-	289,402,222

Trade payables over nine months as of 31st March 2026			
State Owned Enterprises/ SAGAs	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total (Kshs.)
Kenya Wildlife Service	1,800,575,582	-	1,800,575,582
Tourism Fund	698,210,119	-	698,210,119
Tourism Regulatory Authority	8,522,006	-	8,522,006
Sub-Total	**2,796,709,929**	**-**	**2,796,709,929**
Ministry of Roads and Transport			
Kenya Civil Aviation Authority	230,463,549	-	230,463,549
Kenya National Highways Authority	52,973,143,013	4,690,119,256	57,663,262,269
Kenya Roads Board	-	-	-
Kenya Rural Roads Authority	24,624,487,837	3,910,559,836	28,535,047,673
Kenya Urban Roads Authority	4,148,479,848	524,508,825	4,672,988,673
National Transport and Safety Authority	489,381,971	-	489,381,971
Nairobi Metropolitan Area Transport Authority	1,318,848,634	1,783,681,132	3,102,529,766
Sub-Total	**83,784,804,851**	**10,908,869,049**	**94,693,673,900**
Ministry of Water, Sanitation and Irrigation			
Athi Water Works Development Agency	674,435,452	-	674,435,452
Kenya Water Institute	929,442,001	-	929,442,001
Lake Victoria North Water Works Development Agency	140,101,556	-	140,101,556
National Irrigation Authority	392,220,755	-	392,220,755
Tana Water Works Development Agency	790,655,416	-	790,655,416
Tanathi Water Works Development Agency	5,598,637,986	-	5,598,637,986
Water Resources Authority	110,659,691	-	110,659,691
North Rift Valley Water Works Development Agency	-	-	-
Regional Center on Ground Water Resources, Education, Training and Research	10,611,761	-	10,611,761
Sub-Total	**8,646,764,618**	**-**	**8,646,764,618**
Office of the Attorney General			
Council for Legal Education	2,212,853	-	2,212,853
Nairobi Centre for International Arbitration	-	-	-
Sub-Total	**2,212,853**	**-**	**2,212,853**
The National Treasury			
Agricultural Development Corporation	1,590,528,140	-	1,590,528,140
Bomas of Kenya	322,849,641	-	322,849,641
Capital Markets Authority	42,275,138	-	42,275,138
Commodities Fund	7,649,539	-	7,649,539
Competition Authority of Kenya	-	-	-
Insurance Regulatory Authority	-	-	-
Kenya Deposit Insurance Corporation	-	-	-
Kenya Electricity Transmission Company	23,412,018,821	121,781,760	23,290,237,061

Trade payables over nine months as of 31st March 2026			
State Owned Enterprises/ SAGAs	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total (Kshs.)
Kenya Revenue Authority	6,823,074,902	-	6,823,074,902
Kenya Seed Company	1,381,935,587	-	1,381,935,587
Local Authorities Provident Fund	-	-	-
National Government Constituency Development Fund	-	-	-
Privatization Commission	-	-	-
Retirement Benefits Authority	49,891,765	-	49,891,765
Agro Chemical & Food Company	3,521,417,170	-	3,521,417,170
Jomo Kenyatta Foundation	461,217,216	-	461,217,216
Kenya Broadcasting Corporation	6,567,071,958	-	6,567,071,958
Kenya Literature Bureau	900,544,513	-	900,544,513
Kenya Meat Commission	1,531,696,716	-	1,531,696,716
Kenya National Shipping Line	35,812,788	-	35,812,788
Kenya Ports Authority	-	-	-
Kenya Power and Lighting Company	23,755,402,567	-	23,755,402,567
Kenya Railways Corporation	10,391,718,448	-	10,391,718,448
Kenyatta International Convention Centre	153,882,090	-	153,882,090
National Cereals and Produce Board	369,147,237	-	369,147,237
National Oil Corporation of Kenya	4,517,392,380	1,030,331,668	5,547,724,048
Numerical Machining Complex	68,799,402	-	68,799,402
Nyayo Tea Zones Development Corporation	564,258,816	-	564,258,816
Postal Corporation of Kenya	7,809,159,423	-	7,809,159,423
Golf Hotel	50,512,842	-	50,512,842
Registration of Certified Public Secretaries Board	5,000	-	5,000
Policy Holders Compensation Fund	2,959,580	-	2,959,580
Pyrethrum Processing Company of Kenya Ltd	2,696,760,078	884,907,913	3,581,667,991
Kenya Development Corporation	660,524,889	-	660,524,889
Kenya Institute of Supplies Examination Board	23,998,524	-	23,998,524
Kenya BioVax Institute Limited	98,075,483	-	98,075,483
Public Service Superannuation Fund	-	-	-
Kenya National Entreprenuers Savings Trusts	-	-	-
Sub-Total	**97,810,580,653**	**2,037,021,341**	**99,847,601,993**
Ministry of Cooperatives and Micro, Small & Medium Enterprises (MSME) Development			

Trade payables over nine months as of 31st March 2026			
State Owned Enterprises/ SAGAs	Principal Amount (Kshs.)	Penalties Interest (Kshs.)	Total (Kshs.)
Micro and Small Enterprise Authority	357,195,934	-	357,195,934
Sub-Total	**357,195,934**	**-**	**357,195,934**
Ministry of Gender, Culture and Children Services			
National Council for Children Services	-	-	-
National Museums of Kenya	536,108	-	536,108
Women Enterprise Fund	54,984,277	-	54,984,277
Sub-Total	**55,520,385**	**-**	**55,520,385**
Grant Total	358,564,622,345	14,405,807,321	372,970,429,666

Source: *National Treasury and MDAs*

Annex X: MDAs Development Expenditure by Sector

DEVELOPMENT						
Sector	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	47,998,091,244	41,459,091,244	35,850,140,612	40,072,246,158	86.5	83.5
Energy, Infrastructure and ICT	380,441,377,993	130,796,376,737	84,233,068,867	253,502,653,123	64.4	66.6
General Economics and Commercial Affairs (GECA)	21,601,532,512	15,994,972,512	17,546,108,432	17,953,119,680	109.7	83.1
Health	27,497,260,367	18,776,260,367	10,347,047,135	20,085,346,522	55.1	73.0
Education	29,779,745,358	23,703,045,358	13,684,583,433	18,852,249,745	57.7	63.3
Governance, Justice, Law and Order (GJLOS)	18,923,871,554	8,906,810,027	5,163,973,825	17,725,156,232	58.0	93.7
Public Administration and International Relations	126,825,146,111	116,981,041,733	66,155,124,357	77,158,132,200	56.6	60.8
National Security	4,934,000,000	1,000,000,000	460,394,521	4,202,367,888	46.0	85.2
Social Protection, Culture and Recreation	24,849,090,839	7,658,090,839	3,551,059,268	20,813,229,066	46.4	83.8
Environment Protection, Water and Natural Resources	61,987,548,100	41,824,148,100	25,635,525,240	37,531,492,785	61.3	60.5
Total	**744,837,664,078**	**407,099,836,917**	**262,627,025,689**	**507,895,993,398**	**64.5**	**68.2**

Source: *National Budget Documents FY 2025/26 and MDAs*

Annex XI: MDAs Recurrent Expenditure by Sector

RECURRENT						
Name of the Sector	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	34,409,722,706	17,667,622,706	12,999,183,661	25,214,888,902	74	73
Energy, Infrastructure and Information Communication Technology	154,186,431,957	16,249,362,757	11,153,718,827	72,846,262,252	69	47
General Economics and Commercial Affairs	36,558,331,672	20,256,031,672	14,858,680,366	23,133,665,478	73	63
Health	110,608,271,141	74,778,291,141	64,097,678,679	67,804,866,854	86	61
Education	673,286,454,351	601,033,473,673	471,893,464,688	532,830,458,432	79	79
Governance, Justice, Law and Order	264,118,468,630	260,434,645,057	199,213,313,078	203,539,472,410	77	77
Public Administration and International Relations	194,678,024,370	174,464,885,844	146,971,950,358	154,399,130,789	84	79
National Security	248,836,176,740	241,008,876,740	189,230,105,583	201,478,698,067	79	81
Social Protection, Culture and Recreation	54,145,292,150	49,842,492,150	51,618,207,440	54,026,596,836	104	100
Environment Protection, Water and Natural Resources	33,879,140,645	14,714,240,645	9,866,926,477	23,191,494,434	67	69
Total	1,804,706,314,362	1,470,449,922,385	1,171,903,229,157	1,358,465,534,454	80	75

Source: *National Budget Documents FY 2025/26 and MDAs*

Annex XII: MDAs Expenditure by Sector

MINISTERIAL BUDGET PERFORMANCE BY SECTOR						
Name of the Sector	Gross Estimates (Kshs.)	Net Estimates (Kshs.)	Exchequer Issues (Kshs.)	Expenditure (Kshs.)	% of Exchequer Issue to Net Estimates	% of Expenditure to Gross Estimates
Agriculture, Rural and Urban Development	82,407,813,950	59,126,713,950	48,849,324,273	65,287,135,060	83	79
Energy, Infrastructure and Information Communication Technology	534,627,809,950	147,045,739,494	95,386,787,694	326,348,915,375	65	61
General Economics and Commercial Affairs	58,159,864,184	36,251,004,184	32,404,788,798	41,086,785,158	89	1
Health	138,105,531,508	93,554,551,508	74,444,725,814	87,890,213,376	80	64
Education	703,066,199,709	624,736,519,031	485,578,048,121	551,682,708,177	78	79
Governance, Justice, Law and Order	283,042,340,184	269,341,455,084	204,377,286,903	221,264,628,642	76	78
Public Administration and International Relations	321,503,170,481	291,445,927,577	213,127,074,715	231,557,262,989	73	72
National Security	253,770,176,740	242,008,876,740	189,690,500,104	205,681,065,955	78	81
Social Protection, Culture and Recreation	78,994,382,989	57,500,582,989	55,169,266,708	74,839,825,902	96	95
Environment Protection, Water and Natural Resources	95,866,688,745	56,538,388,745	35,502,451,717	60,722,987,218	63	63
Total	2,549,543,978,440	1,877,549,759,302	1,434,530,254,846	1,866,361,527,852	76	73

Source: *National Budget Documents FY 2025/26 and MDAs*

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